

CHANGING PATHWAYS

England & Wales · Charity number 1172214

Details

Status	Registered
Legal form	Charitable company
Company number	09941590
Registered	2017-03-22
Register	View on the Charity Commission register

Contact

Address	Changing Pathways PO Box 51 Basildon SS14 0ND
Phone	01268729707
Email	welcome@changingpathways.org
Website	www.changingpathways.org

Activities

Objects: TO RELIEVE THE NEEDS OF PERSONS WHO ARE VICTIMS OF, OR IN FEAR OF, DOMESTIC VIOLENCE AND/OR ABUSE IN ESSEX AND THE SURROUNDING AREAS IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROVIDING REFUGE, COUNSELLING AND PRACTICAL SUPPORT FOR VICTIMS OF DOMESTIC VIOLENCE, RAISING PUBLIC AWARENESS OF DOMESTIC ABUSE ISSUES; AND IN SUCH OTHER WAYS AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: The Charity provides support for women, men and children who have suffered, and are suffering, or are in danger of suffering violence, abuse or neglect by perpetrators known to them by providing refuge and outreach services in the community. The charity also raises awareness on domestic violence with the public

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Children/young People

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,936,134	£2,969,428	£1,992,102	51
2024-03-31	£2,664,244	£2,566,208	£2,025,396	50
2023-03-31	£2,721,739	£2,332,412	£1,927,360	49
2022-03-31	£2,519,197	£2,019,022	£1,538,033	47
2021-03-31	£2,290,781	£2,055,013	£1,037,858	51

Trustees

Name	Role	Appointed
Jasmine Frost	Chair	2022-03-14
Jenny Aylott		2023-01-09
Katie Spicer		2024-06-10
Pamela Sterry		2023-01-09
Suzanne Tilling		2023-01-09
Tracey Brushett		2022-08-09

CHANGING PATHWAYS

England & Wales - Charity number 1172214

Accounts

Charity Registration No. 1172214

Company Registration No. 09941590 (England and Wales)

CHANGING PATHWAYS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Richard Luckin

CHANGING PATHWAYS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Deeney J Frost T Brushett J Aylott P Leahy P Sterry S Tilling K Spicer	(Appointed 10 June 2024)
Secretary	T Woodgate	
Charity number	1172214	
Company number	09941590	
Registered office	Parklands Centre Felmores End Felmores Basildon Essex SS13 1PN	
Auditor	Rickard Luckin Limited Suite 8 Phoenix House Christopher Martin Road Basildon Essex SS14 3EZ	
Charity's website	https://changingpathways.org/	
Solicitors	Birkett Long LLP Phoenix House Christopher Martin Rd Basildon SS14 3EZ Essex CO3 3WG	

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

In this report the Trustees of Changing Pathways look at what the Charity has achieved and the outcomes of our work between April 2024 and March 2025. This report reviews our progress:

- towards achieving our vision of a world in which all can live fulfilled lives free from domestic abuse
- towards achieving our mission in pursuit of this vision to help each individual find their pathway out of a life of domestic abuse and change their future for the better,
- by identifying the key aims and objectives that we have worked towards and how successful Changing Pathways has been in focusing activity on the pursuance of our charitable objects, namely:

'To relieve the needs of persons who are victims of, or in fear of, domestic violence and/or abuse in Essex and surrounding areas in particular but not exclusively, by providing refuge, counselling and practical support for victims of domestic violence, raising public awareness of domestic abuse issues; and in such other ways as the trustees may from time to time decide.'

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system and an annual consultation programme for staff and clients.

Beneficiaries of our Services

During 2024-25, the Charity has continued to deliver specialist support to survivors of domestic abuse, covering South and West Essex which comes under the remit of Essex County Council and the Borough Councils of Basildon, Brentwood, Castle Point, the District Councils of Epping Forest, Harlow and Rochford, and the Unitary Authority of Thurrock.

We strive to provide responsive and high-quality support to survivors of the broadest definition of domestic abuse including stalking and harassment, 'honour-based' abuse and forced marriage and all other forms of violence against women and girls. We take a strength-based approach to our support, working with survivors to empower them to choose a different pathway, one that enables them to live their lives free from fear and abuse.

Statistics

In 2024-25, Changing Pathways received a total of 4053 referrals for survivors of domestic abuse, where we offered both telephone and face to face support. The total number of survivors reached in 2024-25 was 1786 which represents an 10% increase on 2023-24 where Changing Pathways reached 1627 survivors.

Domestic abuse has a devastating impact on all communities. However, as reflected in the gendered nature of domestic abuse, the majority of survivors we supported were female.

We supported 1926 survivors this year 14% more than the previous year. Of those who received support via our community services 92% were female and 8% were male. 1% of survivors were transgender. The majority (80%) were aged between twenty-one and fifty years, 6% were under sixteen and 2% were over seventy. 84 were pregnant. 43% had a disability. 1197 survivors had 2546 children between them of which 23% had social services involvement.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Only 24% of service users were employed full time. 4% were self-employed. 18% were unemployed. 13% were employed part time (under 24 hours). 5% were on long term sick leave or disabled. 2% were students, doing apprenticeships or Government training. 2% were on maternity leave. 1.5% were retired and 1% were full time carers.

Across all our services 96% of survivors reported feeling better able to recognise abusive behaviour and 95% feel they understand more about the impact of abuse on my child/children.

Our Achievements and Performance through 2024-2025

Trustees Report – Service Achievements 2024–25

Refuge Services

- Supported 60 women and 54 children across our refuges.
- Delivered high-quality, trauma-informed support, with strong safeguarding and resettlement pathways in place.

Community Services

- Worked with over 1926 clients across Essex and Thurrock through outreach and floating support.
- Maintained a flexible, demand-led staffing model to ensure resources aligned with caseload pressures.

Children and Young People (CYP) Services

- Supported over 200 children and young people through direct work, group programmes, and outreach.
- Expanded programmes in schools and community settings, raising awareness of healthy relationships and safeguarding.

Counselling Services

- Delivered over 300 counselling sessions to survivors of domestic abuse.
- Achieved positive client feedback, with the majority reporting improved wellbeing, confidence, and resilience.
- Embedded more trauma-informed practice, ensuring survivors received specialised emotional support alongside practical help.

Organisational Strengths

- Continued to deliver on EIDAS contract requirements, ensuring compliance while maintaining high-quality, survivor-focused services.
- Strengthened partnerships with housing providers, local authorities, and safeguarding boards.
- Successfully balanced financial prudence with service responsiveness by applying a demand-led resourcing model.

Financial Review

For the financial year ended 31 March 2025, the charity generated total income of £2.9M, our expenditure almost matched the income. We deliver a strong performance that reflects continued demand for our services and success in securing funding. As our main 5-year contract with EIDAS ends, we begin our new 5-year contract with PEDACC starting from April 2025.

The majority of our income continues to be derived from grant funding, which remains essential to delivering our charitable objectives. We are grateful to our funding partners for their ongoing support. In addition, donations of £80K, closely matching the amount received in the previous financial year, and indicating consistent support from our donor base. We are actively working to strengthen this area through more structured fundraising activities and events, aiming to diversify and stabilise future income streams.

The Trustees acknowledge that managing expenditure will be a key focus in the year ahead. While the charity remains in a stable financial position, we recognise the importance of aligning operational costs with available income and are taking steps to improve cost efficiency across the organisation without compromising the delivery of our services. We also plan to refresh the accommodation of our resident clients to ensure the choice to come to us in their situations is the best choice. We are proud that within this financial year that each accommodation was giving fresh new beds and mattresses which had not happened in over 10 years in some of our spaces.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees and Chief Executive Officer remain confident in the charity's financial position and are committed to ensuring sustainable growth through responsible financial stewardship, diversification of income sources, and strategic investment in our core services.

Reserves Policy

Changing Pathways has two types of funds as follows:

Restricted funds

- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the Board meetings.

Review of Financial Position

Changing Pathways holds a reasonable financial position. During the year the charity had total incoming resources of £2,936,134 (2024: £2,664,244), it incurred expenses totalling £2,969,428 (2024: £2,566,208), generating an operating deficit of £33,294 (2024: £98,036 surplus). The total net assets of the charity at the year end were £1,992,102 (2024: £2,025,396) which is represented by restricted reserves of £1,025,598 (2024: £909,514), designated funds of £966,504 (2024: £1,078,920) and unrestricted reserves of £nil (2024: £36,962).

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Funders

Thank you

The following organisations and individuals have contributed to our work during the year through their kind donations and funding:

Anabelle Regan	Mr Michael Barnard
Andrews Barry	Morgan Sindall Property Services
Basildon Athletics Club	Neil Taylor
Basildon Orthodox Community	P Matthew - Play Planet
Billericay Methodist Toddlers	Paul de Rozarieux
Billericay Fun Walk 2024	Paul Middleditch
Billericay Methodist Church	Paypal Giving Fund
Billericay Round Table	Pearce F
Billericay Town Rotary Club	Peyton Miles
Brett Knight	Prorite Scaffolding Ltd
Burley Barry	Quilters Junior School
C Thornton	R G Carter Projects Ltd
Castle Point Ladies Dining	Relief Chest Scheme
Christina Elvers	RMCS (Randall Memorial Christian Spiritualist Church)
Churches of St Andre with Holy Cross Basildon	Rotary Club Of Ongar And Kelvedon Hatch & Villages
Clipper Uk	Rotary Club Of Ongar And Kelvedon Hatch & Villages
Crown Estate Agents	Rotary Club Of Rochford
East Tilbury Relief In Need	Simon Brice
Essex Fire Authority	Ss&C Financial Services
Essex Lottery	The Essex Freemasons Stanford Le Hope
Fiserv	The Grand Charity
George Hopper	The Neighbourly Foundation
Global Essence Uk	The Nice Initiative
Hall Mead School	Thurrock Borough Council
Harwood Ladies Probus Club	Tk Maxx And Home
Helen Culf	Upminster Containers
Hutton & Shenfield Tangent Club	Veryan Edwards
Jennie Cox	Weald Masonic Chapter Brentwood
Jennie Peters-Smith	West And Coe
Jill Lowrie	Westlake Properties
Julie Westwood	William Berm
Lydia Smith	Womens Aid
Maldon Crystal Salt Company	

A huge "Thank you" to those that have donated and supported us throughout the year. We are so grateful for your continued support – it really makes a difference to our clients and their children.

Structure, governance and management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantors at 31st March 2025 was nine.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Deeney	
L Headley	(Resigned 15 May 2025)
J Frost	
T Brushett	
J Aylott	
P Leahy	
T Mullaney-Downer	(Resigned 13 February 2025)
P Sterry	
S Tilling	
K Spicer	(Appointed 10 June 2024)

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

The Charity is looking to develop the skills for the trustees and undertakes an annual skills audit to identify an address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

Organisational structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2024-2025 included:

Chief Executive Officer	Tania Woodgate
Finance and Business Manager	Samantha Jarrett
Operational Manager	Natasha Jean-Louis
Operational Manager	Ranjit Sindhar
Operational Manager	Gemma Faraway
Operational Manager	Zoe McKee

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider.

Auditor

In accordance with the company's articles, a resolution proposing that Rickard Luckin Limited be reappointed as auditor of the company will be put at a General Meeting.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....
J Frost
Trustee

Date: 08/12/25

CHANGING PATHWAYS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Changing Pathways for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHANGING PATHWAYS

Opinion

We have audited the financial statements of Changing Pathways (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHANGING PATHWAYS

Capability of the audit in detecting irregularity, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charity's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of noncompliance throughout the audit, we also specifically considered where and how fraud may occur within the charity.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective from 1 January 2019) and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011; employment legislation; health and safety legislation; safeguarding legislation; the regulatory requirements of the Charity Commission and data protection legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance with laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: recognition of income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHANGING PATHWAYS

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Kate Bell (Senior Statutory Auditor)

For and on behalf of Rickard Luckin Limited, Statutory Auditor

Chartered Accountants

Suite 8

Phoenix House

Christopher Martin Road

Basildon

Essex

SS14 3EZ

Date: 12th December 2025

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
		2025	2025	2025	2025	2024	2024	2024	2024
		£	£	£	£	£	£	£	£
Income from:									
Donations		9,445	39,987	32,403	81,835	15,196	43,363	23,653	82,212
Charitable activities	3	-	909,523	1,848,445	2,757,968	-	903,595	1,621,243	2,524,838
Fundraising	4	55,777	-	-	55,777	37,715	-	-	37,715
Investments	5	42,642	-	-	42,642	19,479	-	-	19,479
Other income	6	(2,088)	-	-	(2,088)	-	-	-	-
Total income		105,776	949,510	1,880,848	2,936,134	72,390	946,958	1,644,896	2,664,244
Expenditure on:									
Charitable activities	7	127,958	1,071,320	1,770,150	2,969,428	221,480	789,706	1,555,022	2,566,208
Total expenditure		127,958	1,071,320	1,770,150	2,969,428	221,480	789,706	1,555,022	2,566,208
Net income/(expenditure)		(22,182)	(121,810)	110,698	(33,294)	(149,090)	157,252	89,874	98,036
Transfers between funds		(14,780)	9,394	5,386	-	183,792	(195,757)	11,965	-
Net movement in funds		(36,962)	(112,416)	116,084	(33,294)	34,702	(38,505)	101,839	98,036
Reconciliation of funds:									
Fund balances at 1 April 2024		36,962	1,078,920	909,514	2,025,396	2,260	1,117,425	807,675	1,927,360
Fund balances at 31 March 2025		-	966,504	1,025,598	1,992,102	36,962	1,078,920	909,514	2,025,396

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

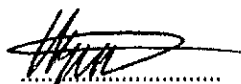
CHANGING PATHWAYS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		38,691		51,911
Current assets					
Debtors	13	164,386		453,310	
Investments	14	1,026,516		-	
Cash at bank and in hand		921,429		1,652,101	
		<u>2,112,331</u>		<u>2,105,411</u>	
Creditors: amounts falling due within one year	15	<u>(158,920)</u>		<u>(131,926)</u>	
Net current assets			<u>1,953,411</u>		<u>1,973,485</u>
Total assets less current liabilities			<u><u>1,992,102</u></u>		<u><u>2,025,396</u></u>
The funds of the charitable company					
Restricted income funds	16	1,025,598		909,514	
Unrestricted funds - general		-		36,962	
Unrestricted funds - designated	17	966,504		1,078,920	
		<u>1,992,102</u>		<u>2,025,396</u>	

The financial statements were approved by the trustees on 17th Nov 25



K Spicer
Trustee

Company registration number 09941590 (England and Wales)

CHANGING PATHWAYS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		255,420		(102,621)
Investing activities					
Purchase of tangible fixed assets		(2,218)		-	
Investment income received		42,642		19,479	
Net cash generated from investing activities			40,424		19,479
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			295,844		(83,142)
Cash and cash equivalents at beginning of year			1,652,101		1,735,243
Cash and cash equivalents at end of year			1,947,945		1,652,101
Relating to:					
Cash at bank and in hand			921,429		1,652,101
Short term deposits included in current asset investments			1,026,516		-

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Changing Pathways is a private company limited by guarantee incorporated in England and Wales. The registered office is Parklands Centre, Felmores End, Felmores, Basildon, Essex, SS13 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The nature of the Charity's funding is such that it relies on annual awards from local authorities and other charitable bodies. Income from grants is expected to remain consistent for the coming financial year, and as such the trustees do not have any concern over the charity's ability to operate for at least 12 months from the date of signing the financial statements.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Grant income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income is deferred to the extent that it has been received but the right to the income is recognised in a future accounting period in order to match with performance under the terms of contract.

Housing benefit income is recognised when the charitable company is legally entitled to it, the amounts can be measured reliably, and it is probable that income will be received.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fundraising income is recognised on receipt.

Donations of toys for use by the charitable company are recognised where the estimated value of the donated toy exceeds £50.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources including a category for costs directly related to management and running of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination of information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditures on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

Trustees consider that overhead costs are largely attributable to providing outreach and refuge, which are the main activities of the charity. Therefore, they consider that 12.5% of income is an appropriate basis by which to allocate support and governance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Refuge fixtures and fittings	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Changing Pathways, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Income recognition

The Trustees exercise judgement in applying the accounting policy for recognising grant income. Grants are reviewed on an individual basis to identify when any performance conditions are met, and there is unconditional entitlement to the grant, such that income can be recognised in the Statement of Financial Activities. Where performance conditions have not been met the grant income is deferred.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	Outreach	Refuge	Total 2025	Total 2024
	£	£	£	£
Grants	1,549,028	529,820	2,078,848	1,905,725
Laundry	-	296	296	932
Utilities	-	74,789	74,789	64,349
Housing benefit	-	604,035	604,035	553,832
	<u>1,549,028</u>	<u>1,208,940</u>	<u>2,757,968</u>	<u>2,524,838</u>
Analysis by fund				
Unrestricted funds - designated	909,523	-	909,523	
Restricted funds	639,505	1,208,940	1,848,445	
	<u>1,549,028</u>	<u>1,208,940</u>	<u>2,757,968</u>	
For the year ended 31 March 2024				
Unrestricted funds - designated	903,595	-		903,595
Restricted funds	461,512	1,159,731		1,621,243
	<u>1,365,107</u>	<u>1,159,731</u>		<u>2,524,838</u>
Performance related grants				
CYP	214,224	-	214,224	-
Thurrock refuge	-	-	-	155,510
Brighter futures	86,003	-	86,003	86,002
EDAPP	80,000	-	80,000	80,000
Basildon refuge	-	228,000	228,000	228,000
New burdens	-	298,312	298,312	157,485
MOJ	257,278	-	257,278	295,510
EIDAS	909,523	-	909,523	903,218
	<u>1,549,028</u>	<u>529,820</u>	<u>2,078,848</u>	<u>1,905,725</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from fundraising

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other fundraising events	3,575	5,120
Charity ball	50,054	32,595
Other income	2,148	-
	<u>55,777</u>	<u>37,715</u>
Fundraising		

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>42,642</u>	<u>19,479</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>(2,088)</u>	<u>-</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Outreach 2025 £	Refuge 2025 £	Total 2025 £	Outreach 2024 £	Refuge 2024 £	Total 2024 £
Direct costs						
Staff costs	1,386,390	386,674	1,773,064	929,253	431,105	1,360,358
Depreciation and impairment	3,242	1,376	4,618	3,614	2,103	5,717
Minibus and travel	4,939	3,947	8,886	4,270	4,453	8,723
Telephone charges	12,001	10,650	22,651	7,403	6,787	14,190
Admin and printing	8,505	5,780	14,285	6,187	5,350	11,537
Utilities	(14,500)	81,271	66,771	-	65,912	65,912
Equipment, repairs and renewals	1,490	71,875	73,365	8,741	57,766	66,507
Children's counselling, tutoring and nursery costs	17,839	67,126	84,965	18,380	125,853	144,233
Computer costs	-	-	-	1,806	508	2,314
Household expenses	1,440	55,612	57,052	2,054	41,839	43,893
Insurance	250	3,187	3,437	-	1,439	1,439
Rent and rates	8,387	333,810	342,197	11,385	317,190	328,575
Training	1,648	3,525	5,173	14,609	5,811	20,420
Legal and professional fees	4,965	5,729	10,694	7,863	3,000	10,863
Fund raising	18,607	315	18,922	14,708	-	14,708
	<u>1,455,203</u>	<u>1,030,877</u>	<u>2,486,080</u>	<u>1,030,273</u>	<u>1,069,116</u>	<u>2,099,389</u>
Share of support and governance costs (see note 8)						
Support	204,628	239,730	444,358	167,608	252,743	420,351
Governance	-	38,990	38,990	-	46,468	46,468
	<u>1,659,831</u>	<u>1,309,597</u>	<u>2,969,428</u>	<u>1,197,881</u>	<u>1,368,327</u>	<u>2,566,208</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities (Continued)

Analysis by fund

Unrestricted funds - general	3,147	124,811	127,958	15,708	205,772	221,480
Unrestricted funds - designated	1,071,320	-	1,071,320	789,706	-	789,706
Restricted funds	585,364	1,184,786	1,770,150	392,467	1,162,555	1,555,022
	<u>1,659,831</u>	<u>1,309,597</u>	<u>2,969,428</u>	<u>1,197,881</u>	<u>1,368,327</u>	<u>2,566,208</u>

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	234,198	193,738
Depreciation	8,732	11,587
Minibus and travel	620	9,258
Telephone charges	44,086	41,561
Admin and printing	47,426	23,000
Rent, rates and utilities	(4,633)	1,348
Equipment repairs	75,249	90,335
Training and recruitment	9,466	22,010
Household expenses	6,754	7,347
Insurance	18,685	16,816
Bank charges	3,775	3,351
Governance costs	38,990	46,468
	<u>483,348</u>	<u>466,819</u>
Analysed between:		
Outreach	204,628	167,608
Refuge	278,720	299,211
	<u>483,348</u>	<u>466,819</u>

Governance costs includes payments to the auditors of £18,190 (2024: £21,208) for audit fees and £4,909 (2024: £2,184) for non-audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charitable company during the current or previous year. In the previous year it was decided at Christmas for all trustees in the office, alongside staff members, to be given a gift card to the value of £50 to recognise their work. This was repaid to the Charity during the year.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the current or previous year.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Employees

	2025 Number	2024 Number
Caring services	45	44
Administration of the charity	6	6
Total	<u>51</u>	<u>50</u>

Employment costs	2025 £	2024 £
Wages and salaries	<u>2,007,262</u>	<u>1,554,096</u>

Included within wages and salaries is a redundancy payment totalling £13,438. In 2024 a settlement payment of £30,000 was made of which £20,000 was covered by insurance

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£70,000 - £80,000	<u>1</u>	<u>1</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>84,673</u>	<u>79,630</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Refuge fixtures and fittings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2024	41,649	95,896	14,000	151,545
Additions	-	2,218	-	2,218
Disposals	(8,073)	(4,266)	-	(12,339)
Reclassification	(2,513)	2,513	-	-
At 31 March 2025	31,063	96,361	14,000	141,424
Depreciation and impairment				
At 1 April 2024	26,716	64,824	8,094	99,634
Depreciation charged in the year	3,168	8,705	1,477	13,350
Eliminated in respect of disposals	(6,474)	(3,777)	-	(10,251)
Reclassification	(746)	746	-	-
At 31 March 2025	22,664	70,498	9,571	102,733
Carrying amount				
At 31 March 2025	8,399	25,863	4,429	38,691
At 31 March 2024	14,933	31,072	5,906	51,911

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	63,001	354,899
Other debtors	6,417	2,527
Prepayments and accrued income	94,968	95,884
	164,386	453,310

14 Current asset Investments

	2025 £	2024 £
Cash equivalents on deposit	1,026,516	-

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	28,050	29,555
Trade creditors	102,576	65,812
Other creditors	7,554	16,098
Accruals and deferred income	20,740	20,461
	<u>158,920</u>	<u>131,926</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
New Burdens	153,338	142,451	(105,821)	11,062	201,030
EDAPP	101,735	80,000	(96,338)	-	85,397
ISAS	2,375	-	-	-	2,375
Children & Young People	28,596	214,224	(235,493)	-	7,327
Refuge	418,381	1,096,892	(1,078,966)	(5,676)	430,631
Brighter futures	38,345	86,003	(70,080)	-	54,268
BME	23,733	-	-	-	23,733
MHCLG	5,957	-	(250)	-	5,707
Resettlement	9,082	-	-	-	9,082
Big Lottery	3,201	-	(1,300)	-	1,901
MOJ	124,214	257,278	(181,885)	-	199,607
ECF	557	-	-	-	557
Outreach	-	4,000	(17)	-	3,983
	<u>909,514</u>	<u>1,880,848</u>	<u>(1,770,150)</u>	<u>5,386</u>	<u>1,025,598</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
New Burdens	151,626	157,485	(155,773)	-	153,338
EDAPP	72,358	80,000	(50,623)	-	101,735
ISAS	2,503	-	(128)	-	2,375
Children & Young People	28,596	-	-	-	28,596
Refuge	387,298	1,025,900	(1,006,782)	11,965	418,381
Brighter futures	24,291	86,002	(71,948)	-	38,345
BME	26,815	-	(3,082)	-	23,733
MHCLG	5,957	-	-	-	5,957
Resettlement	9,082	-	-	-	9,082
Big Lottery	3,201	-	-	-	3,201
MOJ	92,448	295,509	(263,743)	-	124,214
ECF	3,500	-	(2,943)	-	557
	<u>807,675</u>	<u>1,644,896</u>	<u>(1,555,022)</u>	<u>11,965</u>	<u>909,514</u>

EDAPP Project - Funding is restricted to proving services under the Essex Domestic Abuse Partnership Project in conjunction with Colchester and Tendring Women's Refuge.

ISAS Project - Funding received from the Big Lottery Fund is restricted to providing the Independent Stalking Advocacy Service.

Children & Young People - Funding received to help support children and young people who are affected by domestic violence.

Refuge - Funding from Thurrock, Basildon and Rochford Council is restricted to providing refuge services.

Brighter futures - Funding from Thurrock is restricted to early intervention of domestic abuse.

BME - Funding is restricted to providing support to black, minority and ethnic communities.

MHCLG - Funding received to provide domestic abuse safe accommodation.

Resettlement - Funding is restricted to support women affected by domestic violence to move on from refuge accommodation

Big Lottery - Funding used to deliver activities specifically aimed to support communities.

MOJ - Funding for the delivery of services for domestic abuse and sexual violence services.

New burdens - Funding to support safe accommodation, therapeutic intervention and support children in the refuge.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Capital	17,513	-	(1,476)	-	16,037
Rent	100,000	-	-	-	100,000
Contingency	16,655	-	-	-	16,655
Friends of Changing Pathways	74,104	39,987	(43,075)	82,440	153,456
EIDAS	870,648	909,523	(1,026,769)	(73,046)	680,356
	<u>1,078,920</u>	<u>949,510</u>	<u>(1,071,320)</u>	<u>9,394</u>	<u>966,504</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Capital	19,482	-	(1,969)	-	17,513
Rent	100,000	-	-	-	100,000
Contingency	16,655	-	-	-	16,655
Friends of refuge kids	109,764	43,363	(67,059)	(11,964)	74,104
EIDAS	871,524	903,595	(720,678)	(183,793)	870,648
	<u>1,117,425</u>	<u>946,958</u>	<u>(789,706)</u>	<u>(195,757)</u>	<u>1,078,920</u>

Designated capital fund - The balance represents a minibus fund. This fund is made up of two elements, a cash element and also a capital element. The cash element is a reserve that is built up to enable the organisation to purchase a new minibus when the need arises. The capital element is the written down value of the minibus.

Designated rent reserve fund - The rent reserve fund, transferred from Basildon Women's Aid, was set up in 2008 as a condition of a new lease agreement. It is intended that the fund hold at least a minimum of two months of operating costs in reserve at any one time. In view of rising costs, it has been decided by the Trustee Committee that the balance in this fund should not be less than £100,000.

Designated contingency fund - This fund is for any unforeseen and contingent events that may occur. It has been decided by the Trustee Committee that the balance in this fund should not be less than £15,000.

Designated Friends of Changing Pathways fund - This fund was set up to collect the income and cover the costs of charity events held to raise money primarily for, but not restricted to, the children at the refuge.

Essex Integrated Domestic Abuse Services - Funding to support victims of domestic abuse and their families, including provision of a family unit including offering life skills and resources to rebuild their lives.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	24,747	6,115	7,829	38,691
Current assets/(liabilities)	(24,747)	960,389	1,017,769	1,953,411
	-	966,504	1,025,598	1,992,102
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	34,762	5,906	11,243	51,911
Current assets/(liabilities)	2,200	1,073,014	898,271	1,973,485
	36,962	1,078,920	909,514	2,025,396

19 Financial commitments, guarantees and contingent liabilities

Multi-employer defined benefit pension scheme:

On 8/5/17 all pension schemes were transferred over from Basildon Women's Aid to Changing Pathways. Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Basildon Women's Aid, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

The charity is required to pay additional contributions as required towards the charity's share of the deficit. These contributions are charged as an expense as they fall due.

From May 2016, membership of this scheme has ceased and employees are now entitled to join a defined contribution scheme.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £29,866 (2024: £25,644).

21 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	349,707	453,511
Between two and five years	3,979	16,817
	<u>353,686</u>	<u>470,328</u>

22 Cash generated from/(absorbed by) operations

	2025 £	2024 £
(Deficit)/surplus for the year	(33,294)	98,036
Adjustments for:		
Investment income recognised in statement of financial activities	(42,642)	(19,479)
Loss on disposal of tangible fixed assets	2,088	-
Depreciation and impairment of tangible fixed assets	13,350	17,304
Movements in working capital:		
Decrease/(increase) in debtors	288,924	(227,083)
Increase in creditors	26,994	28,601
Cash generated from/(absorbed by) operations	<u>255,420</u>	<u>(102,621)</u>

CHANGING PATHWAYS

England & Wales - Charity number 1172214

Accounts

Charity Registration No. 1172214

Company Registration No. 09941590 (England and Wales)

CHANGING PATHWAYS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHANGING PATHWAYS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Deeney L Headley J Frost T Brushett J Aylott P Leahy T Mullaney-Downer P Sterry S Tilling K Spicer	(Appointed 10 June 2024)
Secretary	T Woodgate	
Charity number	1172214	
Company number	09941590	
Registered office	Parklands Centre Felmores End Felmores Basildon Essex SS13 1PN	
Auditor	Rickard Luckin Limited Phoenix House, Suite 8 Christopher Martin Road Basildon Essex SS14 3EZ	
Charity's website	https://changingpathways.org/	
Solicitors	Birkett Long LLP Phoenix House Christopher Martin Rd Basildon SS14 3EZ Essex CO3 3WG	

CHANGING PATHWAYS

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Statement of cash flows	24
Notes to the financial statements	25 - 40

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and Activities

In this report the Trustees of Changing Pathways look at what the Charity has achieved and the outcomes of our work between April 2023 and March 2024. This report reviews our progress:

- towards achieving our vision of a world in which all can live fulfilled lives free from domestic abuse
- towards achieving our mission in pursuit of this vision to help each individual find their pathway out of a life of domestic abuse and change their future for the better,
- by identifying the key aims and objectives that we have worked towards and how successful Changing Pathways has been in focusing activity on the pursuance of our charitable objects, namely:

'To relieve the needs of persons who are victims of, or in fear of, domestic violence and/or abuse in Essex and surrounding areas in particular but not exclusively, by providing refuge, counselling and practical support for victims of domestic violence, raising public awareness of domestic abuse issues; and in such other ways as the trustees may from time to time decide.'

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system and an annual consultation programme for staff and clients.

Beneficiaries of our Services

During 2023-24, the Charity has continued to deliver specialist support to survivors of domestic abuse, covering South and West Essex which comes under the remit of Essex County Council and the Borough Councils of Basildon, Brentwood, Castle Point, the District Councils of Epping Forest, Harlow and Rochford, and the Unitary Authority of Thurrock.

We strive to provide responsive and high-quality support to survivors of the broadest definition of domestic abuse including stalking and harassment, 'honour-based' abuse and forced marriage and all other forms of violence against women and girls. We take a strength-based approach to our support, working with survivors to empower them to choose a different pathway, one that enables them to live their lives free from fear and abuse.

Statistics

Refuge Services

Referrals

We had **6% more** referrals to our refuges during 2023 – 2024 than we did the previous year. We accepted the **12% less** referrals when compared to the previous year. Of those we did not accept, this was mainly due to survivors no longer wanting the space or the refuge space was too close to their danger area.

The highest number of referrals were self-referrals at **43%**, then Local authority referrals at **11%** and then referrals from SEDAH at **10%**.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Refuge Referrals & Outcomes

Residents

105 women were resident at our refuges between April 2023 and March 2024. This is a **9% decrease** compared to last year. The occupancy rate at Basildon refuge was **88%**, which is **2% lower** than the previous year. The occupancy rate at Thurrock Refuge was **98%** which is **the same** as the previous year. The occupancy rate was **92%** overall in both refuges which is **1% lower** when compared to the previous year. The average length of stay in Thurrock refuge was **7.70** months, which is **46 days more** than the average stay last year and the average length of stay in Basildon refuge accommodation was **7.83** months which is **15 days more** than last year.

105 women were resident in our refuges. **75** of these women residents had **134** children between them. **78%** of the children in refuge were aged under 10 years.

31% of all the children staying in our refuges had Social Services involvement.

Personal Characteristics

73% of survivors staying in our refuges over the reporting period were aged between 21 and 40 years, **6%** of survivors were aged under 21 and **21%** were aged over 40 years. All were under 75 years.

Additional needs

16 (15%) of survivors staying in our refuges had more than one vulnerability and **7 (7%)** had a dual diagnosis of mental ill health and drug or alcohol addiction/misuse.

- **56 (53%)** had mental ill health
- **13 (12%)** had physical health concerns
- **3 (3%)** had alcohol addiction/misuse
- **5 (5%)** had drug addiction/misuse
- **2 (2%)** had a background of offending or criminal offences
- **4 (4%)** had barriers accessing public funds

White	Value	%
British	84	80.00%
Eastern European	4	3.81%
Any other White background, please describe	2	1.90%
Mixed / Multiple Ethnic Background		
White and Black Caribbean	2	1.90%
Asian / Asian British		
Any other Asian background, please describe	1	0.95%
Black / African / Caribbean / Black British		
African	8	7.62%
Caribbean	2	1.95%
Any other Black / African / Caribbean background, please describe	1	0.95%
Other Ethnic Group		
Any other ethnic group, please describe	1	0.95%

Area

Areas that individuals moved into refuge from

- **44%** were living in the areas our services cover before coming into refuge. These were:
 - Basildon **4%**
 - Brentwood **4%**
 - Castle Point **2%**
 - Epping Forest **1%**
 - Harlow **6%**
 - Rochford **11%**
 - Thurrock **16%**
- **18%** were from other Essex areas
- **38%** were from outside the Essex area

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Tenure of new property individuals moved on to

- **53%** moved to a new address in a different local authority
- **14%** moved to a new address in the same local authority
- **3%** had 'not applicable' entered in answer to: Is the survivor moving to a new address
- **11%** moved back to their old address
- **15%** answered no to: Is the survivor moving to a new address
- **4%** had 'Don't know' entered in answer to: Is the survivor moving to a new address

If using this service made a difference in your life, please tell us how – what's changed for you?

- Client stated she feels she been supported to keep safe. Client stated feels she has become more confident
- Good support and loving help.
- I am now more confident and aware of what I will not allow in my life
- I feel a lot more independent and know what to look out for in relationships in the future.
- I feel that I can now live my life without fear of my perpetrator.
- I have learnt how to cope with my depression and learnt skills that I will use for the rest of my life.
- It got me and kids out of a very difficult place
- It has completely changed how I view myself, other people and my own self worth. It has taught me how I should be treated and how to stand up for myself.
- Made me feel comfortable and brave
- Made me realise a lot about my ex
- Client stated that the service gave her back her freedom and took her away from her abuser. Client stated she did not think she would get away from him. Client stated she can move forward and has grown her independence. Client stated she has learned a lot and has enjoyed doing the domestic abuse programme.
- Understanding to stand up and look out for any unusual sign in relationship and friend and family.

How would things be different for you if you'd not received support here?

- I be homeless or stuck in an abusive relationship
- I don't know where my children and I would be today if it wasn't for the charity.
- I would have been homeless, scared and alone.
- I would have stayed in an unhealthy relationship as I felt like I had no other option
- I would still be in an abusive situation or homeless, even possibly dead. Being here showed me I wasn't hopeless and had options for a better, safer and even enjoyable future.
- I would still be with my perpetrator.
- I'd probably still be there, wouldn't want to disrupt kids / be very unhappy, depressed, upset etc.
- My life would of been completely different and I am not sure if I would still be alive.
- Client stated she would feel emotionally down and scared for what happen in her life.
- Yes, wouldn't of known what to do

Children and Young people's Refuge Support

106 children that were resident in our refuges had support during the year. **85%** of these children were aged under ten years. **51%** were female and **48%** male. **1%** were non-binary. **61%** had directly witnessed abuse. **37%** had social services involvement. **57** children had mental health support needs. **78** had physical health support needs. **2** had sexual health support needs. **55** had educational support needs. **82** had safety support needs and **88** had relationship support needs.

Needs identified at assessment:

Physical health needs

- **78** Access to physical healthcare
- **31** Managing physical health
- **3** Managing medication

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Mental health needs

- **34** Confidence
- **30** Access to counselling/therapy
- **25** Coping strategies
- **16** Challenging behaviour

Safety needs

- **78** Safety planning
- **26** Safety measures
- **24** Contact arrangements
- **9** TAC meetings
- **2** Safeguarding referrals

Relationship needs

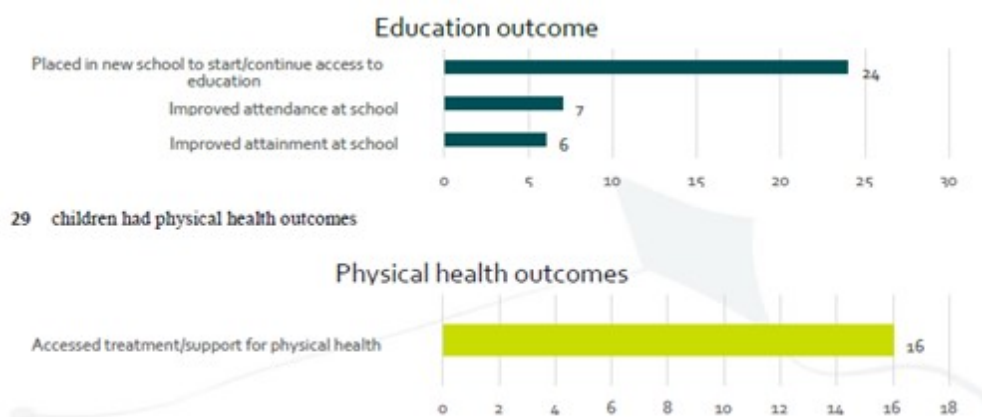
- **78** Positive social networks
- **77** Socialising with other children
- **69** Accessing hobbies and leisure activities
- **52** Relationship with non-abusing parent
- **16** Understanding of impact of domestic

Outcomes

64 children exited the service during the reporting period. The average case length was **7.5 months**.

- **55%** were planned exits from the refuge.
- **16%** moved out of area.
- **9%** the family disengaged.
- **9%** the family was evicted/asked to leave.
- **6%** the family abandoned the tenancy/abandoned refuge stay.
- **5%** no longer wanted support.

25 children had education outcomes



29 children had positive mental health outcomes

43 had improved safety outcomes

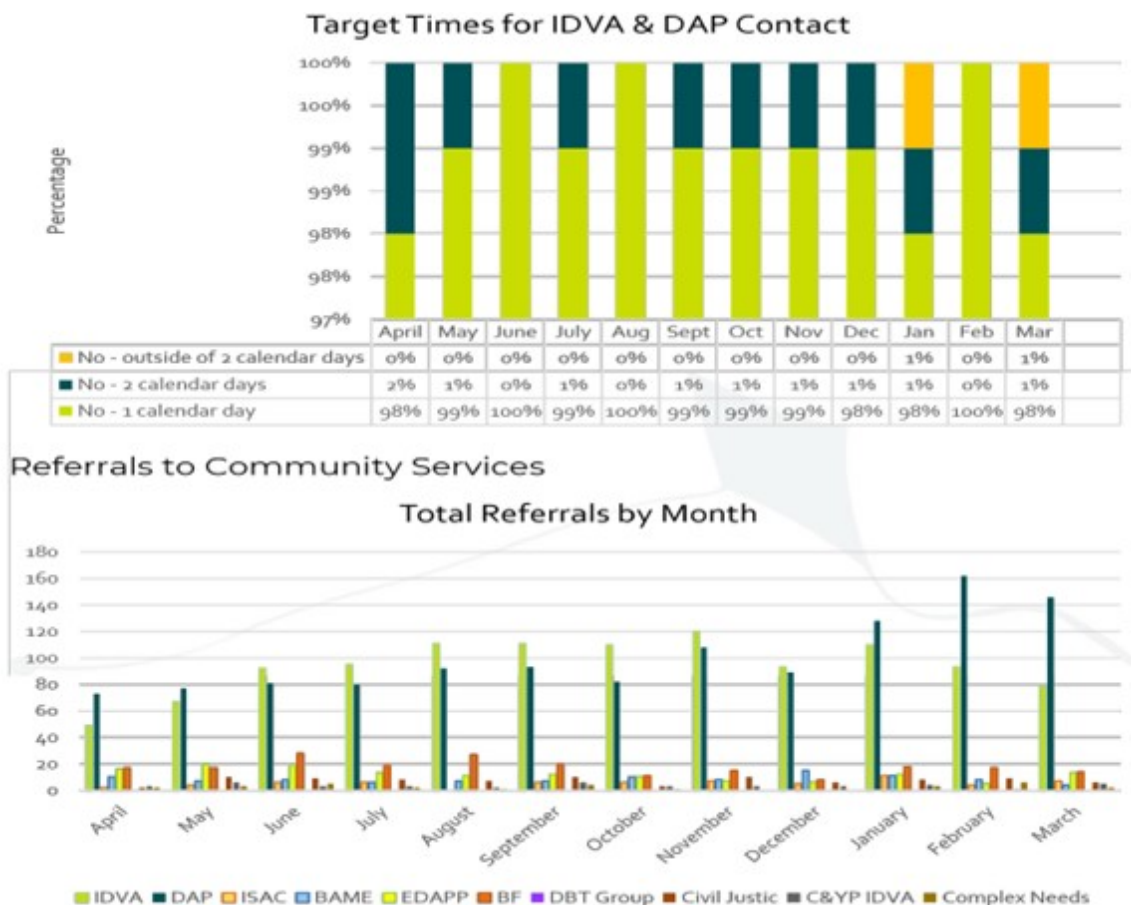
37 had improved wellbeing and relationship outcomes

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Community Services

Overall **99%** of referrals for the EVIE services were contacted within 24 hours.



The majority of referrals were from:

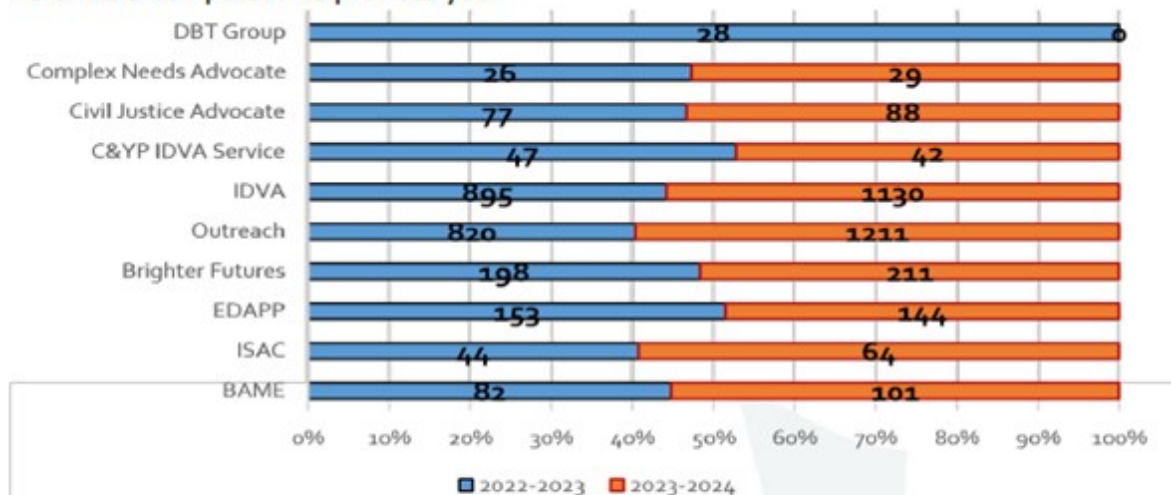
- **27%** were from Police
- **26%** were from COMPASS
- **15%** internal Services
- **10%** were self-referrals
- **7%** were from Children's Social Services
- **4%** were from Hospital
- **3%** were from MARAC

We had **3023** referrals into our community services, this is a **31%** increase on the previous year, **34% (1020)** of these survivors have been referred to the same Changing Pathways Service previously. **66% (1990)** had been referred to this organisation previously. **58% (1448)** of these referrals were accepted into community services.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Referrals & comparison to previous year



- IDVA Services referrals went up by **26%** compared with last year
- Outreach Services referrals went up by **48%** this year.
- Brighter Futures referrals went up by **7%** this year.
- EDAPP referrals went down by **6%** this year
- ISAC referrals decreased by **45%**
- BAME Service referrals have decreased by **23%** this year.



CHANGING PATHWAYS

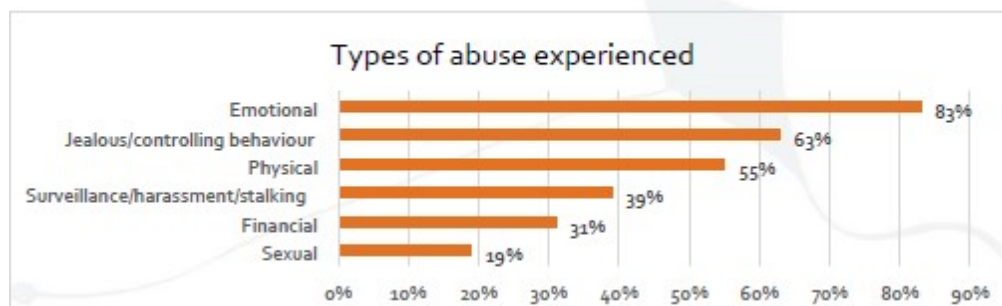
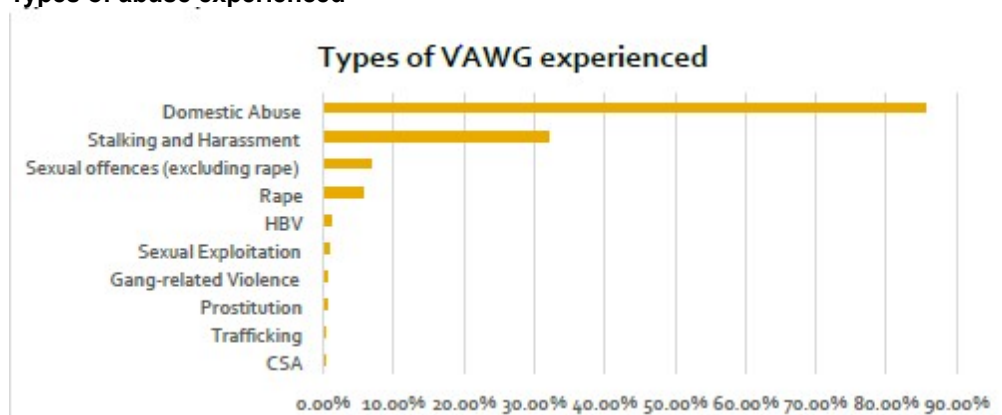
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

People supported

We supported **1479** survivors in community services this year **14%** more than the previous year. Of those who received support via our community services **96%** were female and **4%** were male, **1** client (**0.07%**) was Intersex. **46** (**3%**) of survivors were transgender. The majority (**84%**) were aged between twenty-one and fifty years, **5** were under sixteen and **14** were over seventy, eldest was over 91 years. **88** were pregnant. **40%** had a disability. **985** survivors had **2055** children between them of which **28%** had social services involvement (**50% of children did not have the social services question filled in on Oasis**).

24% of service users were employed full time. **12%** were employed part time (under 24 hours). **3%** were self-employed. **44%** were unemployed. **6%** were on long term sick leave or disabled. **2%** were students, doing apprenticeships or Government training. **2%** were on maternity leave. **1%** were retired. **2%** were full time carers. **1%** stated other and **3%** were not asked.

Types of abuse experienced



- **45%** stated that this was not the first time they had experienced abuse as an adult.
- **30%** stated that they were feeling depressed / having suicidal thoughts
- **30%** stated that they had received threats to kill from their alleged perpetrator
- **27%** stated that their alleged perpetrator had attempted strangulation/suffocation
- **14%** stated that they had experienced surveillance/ harassment online or through social media from their alleged perpetrator
- **6%** stated that their alleged perpetrator had caused an injury requiring GP visit
- **9%** stated that their alleged perpetrator had caused a physical injury requiring A&E attendance/ hospitalisation
- **3%** stated that they had self-harmed as a way of coping with the abuse
- **2%** stated that their alleged perpetrator had caused harm to/ loss of an unborn child

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

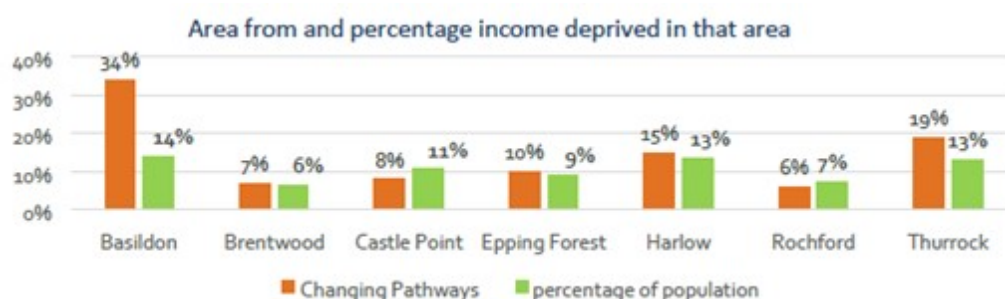
Ethnicity

Overall the comparisons between the different ethnicities we are supporting compared to the local communities w

We supported no service users from the 'Chinese' and 'Roma' communities compared to the 1% living in th Census. We supported 4% less service users that had 'White British' listed as their ethnicity, 1% less 'Indian', 'Irish' when compared to the 2021 census. We supported 2% more service users that had 'Other White' listed as their e service users with 'Pakistani', 'Other Asian' and 'White and Black African' listed as their ethnicity, when compared i

We supported the same percentage of people with 'African', 'Bangladeshi', 'Caribbean', 'Other Black', 'White and or Multiple ethnic groups', 'Gypsy or Irish Traveller' and 'Any other ethnic group' listed as their ethnicity, as the loc

Area survivors were from



Basildon, Thurrock and Harlow areas had a higher percentage of survivors receiving support when comparing to areas have a higher percentage of people who are income deprived compared to the other areas we cover acc Statistics.

Additional needs

- 202 (14%) of survivors had more than one inequality and 77 (5%) had a dual diagnosis of mental ill health and dru
- 561 (38%) had mental ill health, down by 3% on previous year
- 152 (10%) had physical health concerns, **no change** in percentage on the previous year
- 57 (4%) had alcohol addiction/misuse, a **1% rise** in percentage on the previous year
- 63 (4%) had drug addiction/misuse, a **1% rise** in percentage on the previous year
- 57 (4%) had a background of offending or criminal offences, up by **1%** on previous year
- 53 (4%) had barriers accessing public funds, up by **1%** on previous year

11% of service users had missing information, not asked or don't know recorded in each of these sections compa

Risk

2600 safety plans were completed. 1507 support plans were put in place. 4800 risk assessments were carried MARAC with 5 survivors being referred more than once over the reporting period. 51 referrals were made to child being referred more than once over the reporting period.

1160 survivors had 1332 individual exits to community services. Average case length over the reporting period 8 day compared to the previous year. 41% completed a programme of support. 32% disengaged / never engaged wanted support. 3% reconciled with their perpetrator. 18% moved to a new address.

28% had ongoing contact with their perpetrator, reasons were:

- 172 (13%) Child Contact
- 105 (8%) Relationship
- 24 (2%) Post separation abuse/harassment
- 18 (1%) Friends & Family
- 1 (0.08%) Social Media
- 2 (0.15%) Work
- 36 (3%) Other

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Community Services Feedback

If using this service made a difference in your life, please tell us how – what's changed for you?
*****r stated the service has given her Information and its be useful to complete the programme.
***** stated that she has learned a lot from the Brighter Future Programme.
Client stated that would not have made it through the last few months. Reflected how different his life is from a year ago.
Coming to this service has made a huge difference to my life. My confidence has improved and I feel I can take care of me and the children now. I didnt know much about DA and believed what he told me that I was a bad mother and it was all my fault. I no longer believe that I didnt want support in the beginning but I am so glad I took the offer up now.
helped with housing and non molestation
Hi Patricia, I am not sure if you will get this message beacuse you left changing pathways. but I just would like to thank you for your support during the worst moment of my life. HMRC granted my ILR yesterday and I feel like I can breath again. That wouldn't happen without your support and knowledge about what was going on. All this situation really affected me psychologically and mentally. I feel like I am just about the start a new beginning and leave the nightmare that I was living behind. GOD BLESS YOU. THANK YOU.
I am now more confident and aware of what I will not allow in my life
I dont think I could have carried on with this whole process if it hadnt have been for the support of changing pathways. Helen has been my rock. I have been given the freedom now to start a new chapter in my life and feel so relieved its all over.
I feel a lot more independent and know what to look out for in relationships in the future.
I feel safe
i felt listened to, for the first time. it was really nice having Georgia check in on me as i didnt have that person.
I got the support to move - so I feel much safer
I really appreciate everything you have done for me.'
'I want to thank you so much for being there for me, it will never be forgotten. You beautiful soul'
It got me and kids out of a very difficult place
*****e Thanked SW for the support given
***** stated that she has been extremely grateful for Georgia's support. she stated she wouldn't of been able to get through all of the police and family court involvement without her
KW: Hayley
I generally have a life now. That's filled with love and joy with my children!
KW: Hayley
Picking up the knowledge and being confident in the knowledge around domestic abuse.
KW: Sarah
The service really me after leaving an abusive marriage , I feel empowered about the future
KW: Sarah
We are now safe, free and happy. I feel like I'm a mum again.
Made me feel comfortable and brave
Made me realise a lot about my ex
Sheree saw me for me and really listened to me and I honestly feel like she was the boost i needed. I feel without Sherees support im not sure where I would be now. I feel more positive for the future and know I am going to be a better support for my son ***** who is doing well in counselling
'thank you so much for all your support and help, I could not have got through this without you.'
'Thank you so much for everything you have done for me, I am so grateful. When I came to your service I did not know where else to turn or what to do. I am so happy I came to you and so happy with the service you provide.'

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<i>This service has made a difference to my life - I gained the strength and courage to carry on with this process. I couldn't have done it without the support of Changing Pathways. It has opened my eyes and I have gained so much more knowledge around DA.</i> <i>Understanding to stand up and look out for any unusual sign in relationship and friend and family</i> <i>When I wanted to end it all, Changing Pathways saved me by supporting me in ways I never thought I could have, I cannot thank them enough.</i> <i>Without Georgia I would of not had the courage to leave. she saved my life</i> <i>Without these services for victims I don't know where I would have been. Its really opened up my eyes to abuse. Changing Pathways has been so supportive when other statutory agencies have let me down.</i>
How would things be different for you if you'd not received support here? <i>I be homeless or stuck in an abusive relationship</i> <i>I don't know where my children and I would be today if it wasn't for the charity.</i> <i>I most likely would be here, and we have given up.</i> <i>I think i would be dead. I don't think i would of coped on my own. I was in denial that I needed help but after reaching out and getting help I feel better for it.</i> <i>I would be lost</i> <i>I would have felt really unsupported</i> <i>I would have stayed in an unhealthy relationship as I felt like I had no other option</i> <i>I would not have known about the orders I have now to keep me safe</i> <i>Hayley is simply amazing. Could not have got through any of this without her support!</i> <i>I would of given up with police and family court. Georgia helped me understand both services alot more. I tend to shut down when i feel overwhelmed</i>
<i>I would still be living with my mum</i> <i>I wouldn't have my own freedom, my children wouldn't have the life they deserve. I can't thank Hayley enough for all her support. She was perfect with making me feel so comfortable!</i> <i>Many many many thanks! Can't say thank you enough x</i> <i>I'd have lost my home and really struggled both mentally and financially.</i> <i>It really is an invaluable service and I couldn't have had a better IDVA than Sarah.</i> <i>I'd probably still be there, wouldn't want to disrupt kids / be very unhappy, depressed, upset etc.</i> <i>Still be in the same situation</i> <i>Would have to go back</i> <i>Yes. Wouldn't of known what to do</i>

Short Term Work

205 short term work contacts were handled by all staff teams. These contacts have gone up by **11%** compared to last year. Searches have gone up by **4%**, calls for rights and options have gone up by **28%** and calls for emotional support have gone up by **140%**. Almost a third of STW calls were from the Basildon reporting area. **11%** were from the Thurrock area, **4%** were from Castle Point, **3%** from Epping Forest and **1.5%** were from Brentwood and also the same for Rochford. **29%** of short-term work contacts were recorded.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Adult Counselling Service

Referrals

Referrals to our Adult Counselling service have gone up by **38%** compared to 2022– 2023. We had **188** referrals to our counselling service previously. **94** of referrals were accepted. **65** were rejected and **25** were pending at the end of the year on the waiting list.

- **31%** came from our IDVA Service
- **30%** came from our Refuge Services
- **12%** of referrals came from our Brighter Futures Team
- **11%** came from our Outreach Services
- **5%** came from our C&YP IDVA Service
- **4%** came from our ISAC service.
- **2%** came from our Counselling Service
- **2%** came from our BAME Service
- **2%** came from our EDAPP Service
- **2%** were Civil Justice Service

Counselling Support

117 survivors were open to the counselling service, this is a decrease of **2%** in clients on last year. **96%** were female, aged between 16 and 75 years, the majority were between 21 and 50 years old.

Clients had **397** face to face counselling sessions and **106** video call sessions.

Additional needs

19 (16%) survivors had more than one inequality and **8 (7%)** had a dual diagnosis (mental ill health and drug or alcohol misuse).

- **60 (51%)** had mental ill health
- **18 (15%)** had physical health concerns
- **4 (3%)** had alcohol addiction/misuse
- **5 (4%)** had drug addiction/misuse

Child Counselling

There were **45** referrals for the children's counselling service, a **21%** decrease on the previous year. **4** had been referred to the service previously. **37** of these referrals were accepted and have started counselling. **3** were rejected and **2** were pending at the end of the reporting period.

- **38%** came from our IDVA Service
- **18%** came from our Outreach Service
- **16%** came from our C&YP Refuge Support
- **11%** came from our C&YP IDVA service
- **9%** came from our ISAC service
- **4%** came from Basildon refuge
- **2%** came from our Brighter Futures service
- **2%** came from our BAME Outreach service

Reason for rejection for the Counselling service

- **67%** Client / Survivor does not want support
- **33%** Other – Alleged perpetrator not allowing counselling without knowing where it is held

Counselling Support

49 children had **330** face to face counselling sessions. This is an increase of **2%** clients on last year.

Abuse Experiences

- **100%** of children had directly witnessed abuse to someone else.
- **100%** of children had indirectly witnessed abuse to someone else.
- **6%** were still resident with the perpetrator at the time of support
- **56%** of abusers were the child's father
- **44%** of abusers were the child's ex-partner of parent or carer.

Social Care

13 (27%) of children had social care involvement.

- **5 (45%)** were open to CSC under Other
- **3 (37%)** were open under a CPP
- **1 (12%)** were open under CIN
- **1 (12%)** child was open under Team around the child
- **1 (12%)** child had a CAF in place

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Outcomes

- **28 (70%)** Improved coping strategies
- **28 (70%)** Better understands how domestic abuse has impacted on family life
- **27 (68%)** Supported around developmental issues related to abuse
- **19 (48%)** Improved confidence
- **19 (48%)** CYP knows more about how to access help/support if needed
- **18 (45%)** Improved attainment at school
- **11 (28%)** Improved relationship with non-abusing parent
- **10 (25%)** Reduction in challenging behaviour
- **8 (20%)** Socialises more often
- **7 (18%)** Improved attendance at school
- **6 (15%)** Safety measures in place
- **5 (13%)** Accessed treatment/support for mental health
- **5 (13%)** Contact with other relevant professionals
- **5 (13%)** Supported around bullying
- **4 (10%)** Safer contact arrangements in place
- **4 (10%)** Contact with safeguarding/social care professionals
- **3 (8%)** Improved positive social networks
- **2 (5%)** Placed in new school to start/continue access to education
- **2 (5%)** Keyworker attended TAC meeting(s)
- **(3%)** Better able to manage physical health/medication
- **(3%)** Better able to manage self-harm
- **(3%)** Increased involvement in hobbies and/or leisure activities

12 feedback forms were filled in for the children's counselling service.

How good do you feel after being supported here?

67% said Brilliant

25% said Really Good

8% said Good

Our Achievements and Performance through 2023-2024

1 - Improve service offer for women experiencing multiple disadvantage and those accessing health services.

Our IDVA work at Basildon and Thurrock University Hospital has continued to be funded this financial year and due to its success, has been expanded in Southend Hospital, with the view for further expansion to Colchester Hospital. Referrals into service have seen an increase of 18%.

We have continued to deliver specific services for victims of stalking, sustaining levels of funding.

2 - Ensure our services promote and reflect increased equality and diversity and hidden harms.

Throughout 2023-24 we have continued to build and embed the EDI practices within the organisation. The EDI Network Group and EDI Scrutiny Group have been delivering on the EDI action plan, which included improvements in EDI training, initiating workplace champions and setting up awareness raising days across the organisation.

Our BAME team, renamed Cultural Specialists expanded to a full team this year, enabling us to meet the increased demand on the service. Last year there was a decrease in services, however this year has seen a significant growth 11% with a particular increase in clients referred that have no recourse to public funds or have unstable immigration statuses. The team have worked with other local 'by and for' services such as the ISS Team, who work predominately with refugee, asylum seekers and migrants.

We have improved our analysis of equality and diversity data across the organisation and have set our intention to feature this as a key headline in the 2022 – 2025 strategic plan.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial Review

3 - Expand our service offer for children and young people.

We have a CYP service running within both our Thurrock and Basildon Refuges as well as a CYP Outreach service covering the majority of our service areas.

The CYP service provides some additional services this year, such as child and youth counselling as well as play therapy sessions. The CYP counselling service is over subscribed and the organisation has expanded the service but recruiting volunteer counsellors.

4 – Provide the highest quality services to survivors of domestic abuse through an employee development and succession programme.

Changing Pathways is fully committed to continuing professional development and have been working on providing a fully comprehensive suite of training for our practitioners. We encourage self development, where our staff research and find resources of training suitable for their needs. This has enabled Changing Pathways to develop a diverse suite of training opportunities for staff.

We have continued with our training for Independent Domestic Violence Advisors through the 2022-2023 year.

Plans for the Future –Our current Strategic Plan expires March 2025 and a new Strategic Plan is being developed. The 25-30 Plan will be completed in March 2025.

Financial Review

In 21-22 the DA Bill was fully enacted, the main area of focus on this was that children were seen as victims within their own right. This provided an increase in funding to DA organisations to recognise this. Changing Pathways successfully bid for further funding to ensure that the Local Authorities Statutory duty was met and that the programme for children was funded appropriately. This funded has continued into 24-25 with a view of a tender process after that date.

Changing Pathways has two types of funds as follows:

Restricted funds

- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refuges)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

The available funds in the reserves at the year-end were £2,025,396. Included within the available funds are restricted funds of £909,514.

Review of Financial Position

Changing Pathways holds a reasonable financial position. During the year the charity had total incoming resources of £2,664,244 (2023: £2,721,739), it incurred expenses totalling £2,566,208 (2023: £2,332,412), generating an operating surplus of £98,036 (2023: £389,327). The total net assets of the charity at the year end were £2,025,396 (2023: £1,927,360) which is represented by restricted reserves of £909,514 (2023: £807,675), designated funds of £1,078,920 (2023: £1,117,425) and unrestricted reserves of £36,962 (2023: £2,260).

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Our Funders

The following organisations and individuals have contributed to L Barclay our work during the year through their kind donations and funding: A Gullo

A Southgate	M Barnard
Basildon Borough Council	M Barton
Basildon Orth Comm	M Foerster
Billericay Emmanuel	M Sindall
Billericay Methodist Church	Martin N&Sr
Billericay Methodist Toddler Group	Me Billericay
Billericay Town Ro	Mrs Ca Thorogood & Mr J Thorogood
Buttsbury Billericay Womens Ins	N Taylor
C Nelson	P Sterry
Hutton & Shenfield Tangent Clud	Pitsea With Nevendon Pcc
Clipper Uk	Proctor Gamble
Deborah Hills	R Gibb
Denim Sol Ltd	Relief Chest Scheme
Dst Sports & Social	Rot Club Tst Fd
East Tilbury Relief In Need	Rotabeck
F Pearce	Rsm Uk Foundation
Fdr Limited	S Gunn
Fellowship & Unity Lodge	S'End Charity
First Give	St Peters Pcc South Weald
G Hopper	T Holt
Get Started Art Thurrock	T Moira
Givingforce	The Barnes Group
Global Essence Uk	Three Rivers Golf Club Br
Groundwork Uk - Tegwuk	West & Co
K Fergusson	Wick Christian
L Barclay	William Berm
G Hopper	All Those That Donated Through CAF
Get Started Art Thurrock	All Those That Donated Through Charitable Givi
Givingforce	All Those That Donated Through Charities Trust
Global Essence Uk	All Those That Donated Through Enthuse
Groundwork Uk - Tegwuk	All Those That Donated Through Essex Lottery
K Fergusson	All Those That Donated Through Justgiving

A huge "Thank you" to those that have donated and supported us throughout the year. We are so grateful for your continued support – it really makes a difference to our clients and their children.

Structure, Governance and Management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31st March 2024 was nine.

Trustees - The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Deeney
L Headley
P Collinson
J Frost

(Resigned 2 November 2023)

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

T Brushett
J Aylott
J Harris (Resigned 14 October 2023)
P Leahy
T Mullaney-Downer
P Sterry
S Tilling
K Spicer (Appointed 10 June 2024)

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

The Charity is looking to develop the skills for the trustees and undertakes an annual skills audit to identify an address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

Organisational Structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies. The Women's Aid gives access to a bigger network like government policies and they have a greater database. The CEO is also part of the group which allows the charity to share resources and receive guidance. The accreditation gives the charity a quality mark.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2022-2023 included:

Chief Executive Officer	Tania Woodgate
Finance Manager	Sarah Harris (Resigned 24 March 2023)
Operational Manager	Natasha Jean-Louis
Operational Manager	Ranjit Sindhar
Operational Manager	Gemma Faraway
Operational Manager	Zoe McKee

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider, Rickard Luckin.

Auditor

In accordance with the company's articles, a resolution proposing that Rickard Luckin Limited be reappointed as auditor of the company will be put at a General Meeting.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

J Frost

Trustee

Dated: 25 October 2024

CHANGING PATHWAYS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Changing Pathways for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418 (3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHANGING PATHWAYS

Opinion

We have audited the financial statements of Changing Pathways (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Capability of the audit in detecting irregularity, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charity's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the charity.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective from 1 January 2019) and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011; employment legislation; health and safety legislation; safeguarding legislation; the regulatory requirements of the Charity Commission and data protection legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: recognition of income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kate Bell (Senior Statutory Auditor)
for and on behalf of Rickard Luckin Limited

31 October 2024

Chartered Accountants
Statutory Auditor

Phoenix House, Suite 8
Christopher Martin Road
Basildon
Essex
SS14 3EZ

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations		15,196	43,363	23,653	82,212	40,445	-	25,256	65,701
Charitable activities	3	-	903,595	1,621,243	2,524,838	-	859,784	1,784,333	2,644,117
Fundraising	4	37,715	-	-	37,715	5,820	-	-	5,820
Investments	5	19,479	-	-	19,479	6,101	-	-	6,101
Total income		72,390	946,958	1,644,896	2,664,244	52,366	859,784	1,809,589	2,721,739
Charitable activities	6	221,480	789,706	1,555,022	2,566,208	220,026	635,072	1,477,314	2,332,412
Net income/(expenditure)		(149,090)	157,252	89,874	98,036	(167,660)	224,712	332,275	389,327
Transfers between funds		183,792	(195,757)	11,965	-	64,485	(64,885)	400	-
Net movement in funds		34,702	(38,505)	101,839	98,036	(103,175)	159,827	332,675	389,327
Reconciliation of funds:									
Fund balances at 1 April 2023		2,260	1,117,425	807,675	1,927,360	105,435	957,598	475,000	1,538,033
Fund balances at 31 March 2024		36,962	1,078,920	909,514	2,025,396	2,260	1,117,425	807,675	1,927,360

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHANGING PATHWAYS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024	£	2023	£
Fixed assets					
Tangible assets	11		51,911		69,215
Current assets					
Debtors	12	453,310		226,227	
Cash at bank and in hand		1,652,101		1,735,243	
		2,105,411		1,961,470	
Creditors: amounts falling due within one year	13	131,926		103,325	
Net current assets			1,973,485		1,858,145
Total assets less current liabilities			2,025,396		1,927,360
The funds of the charitable company					
Restricted income funds	14		909,514		807,675
Unrestricted funds - general			36,962		2,260
Unrestricted funds - designated	15		1,078,920		1,117,425
			2,025,396		1,927,360

The financial statements were approved by the trustees on 25 October 2024

L Headley
Trustee

Company registration number 09941590 (England and Wales)

CHANGING PATHWAYS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(102,621)		179,999
Investing activities					
Purchase of tangible fixed assets		-		(16,646)	
Investment income received		19,479		6,101	
Net cash generated from/(used in) investing activities			19,479		(10,545)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(83,142)		169,454
Cash and cash equivalents at beginning of year			1,735,243		1,565,789
Cash and cash equivalents at end of year			1,652,101		1,735,243

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Changing Pathways is a private company limited by guarantee incorporated in England and Wales. The registered office is Parklands Centre, Felmores End, Felmores, Basildon, Essex, SS13 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The nature of the Charity's funding is such that it relies on annual awards from local authorities and other charitable bodies. Income from grants is expected to remain consistent for the coming financial year, and as such the trustees do not have any concern over the charity's ability to operate for at least 12 months from the date of signing the financial statements.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Contractual income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Contractual income is deferred to the extent that it has been received but the right to the income is recognised in a future accounting period in order to match with performance under the terms of contract.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations of toys for use by the charitable company are recognised where the estimated value of the donated toy exceeds £50.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources including a category for costs directly related to management and running of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination of information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditures on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

Trustees consider that overhead costs are largely attributable to providing outreach and refuge, which are the main activities of the charity. Therefore, 12.5% of support and governance costs have been allocated accordingly against charitable projects, with the remaining costs allocated to refuge and early outreach.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Refuge fixtures and fittings	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Changing Pathways, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Income recognition

The Trustees exercise judgement in applying the accounting policy for recognising grant income. Grants are reviewed on an individual basis to identify when any performance conditions are met, and there is unconditional entitlement to the grant, such that income can be recognised in the Statement of Financial Activities. Where performance conditions have not been met the grant income is deferred.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Outreach £	Children's services £	Refuge £	Total 2024 £	Total 2023 £
Grants	1,364,730	-	540,995	1,905,725	2,018,779
Laundry	-	-	932	932	1,175
Utilities	377	-	63,972	64,349	60,293
Housing benefit	-	-	553,832	553,832	563,870
	<u>1,365,107</u>	<u>-</u>	<u>1,159,731</u>	<u>2,524,838</u>	<u>2,644,117</u>
Analysis by fund					
Unrestricted funds - designated	903,595	-	-	903,595	
Restricted funds	461,512	-	1,159,731	1,621,243	
	<u>1,365,107</u>	<u>-</u>	<u>1,159,731</u>	<u>2,524,838</u>	
For the year ended 31 March 2023					
Unrestricted funds - designated	859,784	-	-		859,784
Restricted funds	474,343	189,059	1,120,931		1,784,333
	<u>1,334,127</u>	<u>189,059</u>	<u>1,120,931</u>		<u>2,644,117</u>
Performance related grants					
ISAS	-	-	-	-	32,117
Children in Need	-	-	-	-	7,353
Thurrock refuge	-	-	155,510	155,510	397,123
Brighter futures	86,002	-	-	86,002	86,003
BME	-	-	-	-	52,984
EDAPP	80,000	-	-	80,000	80,000
Basildon refuge	-	-	228,000	228,000	180,590
New burdens	-	-	157,485	157,485	99,586
MOJ	295,510	-	-	295,510	182,335
EIDAS	903,218	-	-	903,218	859,783
Counselling	-	-	-	-	40,905
	<u>1,364,730</u>	<u>-</u>	<u>540,995</u>	<u>1,905,725</u>	<u>2,018,779</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from fundraising

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other fundraising events	5,120	5,820
Charity ball	32,595	-
Fundraising	37,715	5,820

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	19,479	6,101

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Outreach	Refuge	Total	Outreach	Children's services	Refuge	Total
	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£
Direct costs							
Staff costs	929,253	431,105	1,360,358	842,042	47,762	309,118	1,198,922
Depreciation and impairment	3,614	2,103	5,717	4,601	-	2,813	7,414
Minibus and travel	4,270	4,453	8,723	3,589	565	3,511	7,665
Telephone charges	7,403	6,787	14,190	13,077	511	8,264	21,852
Admin and printing	6,187	5,350	11,537	5,502	-	6,531	12,033
Utilities	-	65,912	65,912	-	-	63,313	63,313
Equipment, repairs and renewals	8,741	57,766	66,507	-	-	61,935	61,935
Children's counselling, tutoring and nursery costs	18,380	125,853	144,233	2,280	47,743	13,627	63,650
Computer costs	1,806	508	2,314	1,515	-	4,158	5,673
Household expenses	2,054	41,839	43,893	739	19	60,189	60,947
Insurance	-	1,439	1,439	-	-	3,109	3,109
Rent and rates	11,385	317,190	328,575	11,254	-	293,569	304,823
Recruitment	-	-	-	-	-	169	169
Training	14,609	5,811	20,420	4,226	230	1,577	6,033
Legal and professional fees	7,863	3,000	10,863	25,907	-	1,904	27,811
Fund raising	14,708	-	14,708	-	-	-	-
	1,030,273	1,069,116	2,099,389	914,732	96,830	833,787	1,845,349
Share of support and governance costs (see note 7)							
Support	167,608	252,743	420,351	150,558	12,104	262,223	424,885
Governance	-	46,468	46,468	-	-	62,178	62,178
	1,197,881	1,368,327	2,566,208	1,065,290	108,934	1,158,188	2,332,412

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

		(Continued)					
6	Expenditure on charitable activities						
	Analysis by fund						
	Unrestricted funds - general	15,708	205,772	221,480	-	-	220,026
	Unrestricted funds - designated	789,706	-	789,706	635,072	-	635,072
	Restricted funds	392,467	1,162,555	1,555,022	430,218	108,934	1,477,314
		1,197,881	1,368,327	2,566,208	1,065,290	108,934	2,332,412

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	193,738	253,064
Depreciation	11,587	13,432
Minibus and travel	9,258	1,564
Telephone charges	41,561	28,807
Admin and printing	23,000	21,824
Rent, rates and utilities	1,348	8,662
Equipment repairs	90,335	41,656
Training and recruitment	22,010	32,464
Household expenses	7,347	8,295
Insurance	16,816	13,936
Bank charges	3,351	1,181
Governance costs	46,468	62,178
	<u>466,819</u>	<u>487,063</u>
Analysed between:		
Outreach	167,608	150,558
Children's services	-	12,104
Refuge	299,211	324,401
	<u>466,819</u>	<u>487,063</u>

Governance costs includes payments to the auditors of £21,208 (2023: £15,520) for audit fees and £2,184 (2023: £2,889) for non-audit fees.

8 Trustees

During the year it was decided at Christmas for all trustees in office, alongside staff members, were to be given a gift recognise their work during the year, for completeness the trustees were as follows:

- Lynn Headley £50
- Jasmine Frost £15
- Janet Deeney £50
- Suzanne Tilling £50
- Patricia Leahy £50
- Tracey Brushett £50
- Taylor Mullaney-Downer £50
- Jenny Aylott £50
- Pamela Sterry £50

This was repaid to the Charity after the year end.

None of the trustees (or any persons connected with them) received any remuneration from the charitable company during the current or previous year.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the current or previous year.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Employees

	2024 Number	2023 Number
Caring services	44	44
Administration of the charity	6	5
Total	50	49

Employment costs	2024 £	2023 £
Wages and salaries	1,554,096	1,451,986

Included within wages and salaries is a settlement payment of £30,000 of which £20,000 was covered by insurance (2023: £22,170).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	79,630	84,930

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Refuge fixtures and fittings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2023	41,649	95,896	14,000	151,545
At 31 March 2024	41,649	95,896	14,000	151,545
Depreciation and impairment				
At 1 April 2023	21,739	54,466	6,125	82,330
Depreciation charged in the year	4,977	10,358	1,969	17,304
At 31 March 2024	26,716	64,824	8,094	99,634
Carrying amount				
At 31 March 2024	14,933	31,072	5,906	51,911
At 31 March 2023	19,910	41,430	7,875	69,215

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	354,899	150,658
Other debtors	2,527	-
Prepayments and accrued income	95,884	75,569
	453,310	226,227

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	29,555	29,811
Trade creditors	65,812	44,348
Other creditors	16,098	7,033
Accruals and deferred income	20,461	22,133
	131,926	103,325

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
New Burdens	151,626	157,485	(155,773)	-	153,338
EDAPP	72,358	80,000	(50,623)	-	101,735
ISAS	2,503	-	(128)	-	2,375
Children & Young People	28,596	-	-	-	28,596
Refuge	387,298	1,025,900	(1,006,782)	11,965	418,381
Brighter futures	24,291	86,002	(71,948)	-	38,345
BME	26,815	-	(3,082)	-	23,733
MHCLG	5,957	-	-	-	5,957
Resettlement	9,082	-	-	-	9,082
Big Lottery	3,201	-	-	-	3,201
MOJ	92,448	295,509	(263,743)	-	124,214
ECF	3,500	-	(2,943)	-	557
	<u>807,675</u>	<u>1,644,896</u>	<u>(1,555,022)</u>	<u>11,965</u>	<u>909,514</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
New Burdens	-	237,602	(85,976)	-	151,626
Children in need	13,455	7,353	(20,937)	129	-
EDAPP	42,183	80,000	(49,825)	-	72,358
ISAS	1,723	32,117	(31,337)	-	2,503
Counselling	12,797	40,905	(83,349)	29,647	-
Children & Young People	14,764	99,586	(55,978)	(29,776)	28,596
Refuge	283,899	987,204	(884,205)	400	387,298
Brighter futures	21,190	86,003	(82,902)	-	24,291
BME	16,603	52,984	(42,772)	-	26,815
MHCLG	5,957	-	-	-	5,957
Resettlement	9,082	-	-	-	9,082
Big Lottery	3,201	-	-	-	3,201
MOJ	50,146	182,335	(140,033)	-	92,448
ECF	-	3,500	-	-	3,500
	<u>475,000</u>	<u>1,809,589</u>	<u>(1,477,314)</u>	<u>400</u>	<u>807,675</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

Children's funding - Children's funding from donations is restricted to providing children's services.

Children In Need - Funding is restricted to the costs of employing a Children and Young Persons Co-ordinator.

EDAPP Project - Funding is restricted to providing services under the Essex Domestic Abuse Partnership Project in conjunction with Colchester and Tendring Women's Refuge.

ISAS Project - Funding received from the Big Lottery Fund is restricted to providing the Independent Stalking Advocacy Service.

Counselling - Funding used to help counselling services to support women affected by domestic violence.

Children & Young People - Funding received to help support children and young people who are affected by domestic violence.

Refuge - Funding from Thurrock, Basildon and Rochford Council is restricted to providing refuge services.

Brighter futures - Funding from Thurrock is restricted to early intervention of domestic abuse.

BME - Funding is restricted to providing support to black, minority and ethnic communities.

MHCLG - Funding received to provide domestic abuse safe accommodation.

Resettlement - Funding is restricted to support women affected by domestic violence to move on from refuge accommodation

Big Lottery - Funding used to deliver activities specifically aimed to support communities through COVID

MOJ - Funding for the delivery of services for domestic abuse and sexual violence services.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Capital	19,482	-	(1,969)	-	17,513
Rent	100,000	-	-	-	100,000
Contingency	16,655	-	-	-	16,655
Friends of refuge kids	109,764	43,363	(67,059)	(11,964)	74,104
EIDAS	871,524	903,595	(720,678)	(183,793)	870,648
	<u>1,117,425</u>	<u>946,958</u>	<u>(789,706)</u>	<u>(195,757)</u>	<u>1,078,920</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Capital	22,107	-	(2,625)	-	19,482
Rent	100,000	-	-	-	100,000
Contingency	16,655	-	-	-	16,655
Friends of refuge kids	146,556	-	(36,792)	-	109,764
EIDAS	672,280	859,784	(595,655)	(64,885)	871,524
	<u>957,598</u>	<u>859,784</u>	<u>(635,072)</u>	<u>(64,885)</u>	<u>1,117,425</u>

Designated capital fund - The balance represents a minibus fund. This fund is made up of two elements, a cash element and also a capital element. The cash element is a reserve that is built up to enable the organisation to purchase a new minibus when the need arises. The capital element is the written down value of the minibus.

Designated rent reserve fund - The rent reserve fund, transferred from Basildon Women's Aid, was set up in 2008 as a condition of a new lease agreement. It is intended that the fund hold at least a minimum of two months of operating costs in reserve at any one time. In view of rising costs, it has been decided by the Trustee Committee that the balance in this fund should not be less than £100,000.

Designated contingency fund - This fund is for any unforeseen and contingent events that may occur. It has been decided by the Trustee Committee that the balance in this fund should not be less than £15,000.

Designated Friends of Refuge Kids fund - This fund was set up to collect the income and cover the costs of charity events held to raise money primarily for, but not restricted to, the children at the refuge.

Essex Integrated Domestic Abuse Services - Funding to support victims of domestic abuse and their families, including provision of a family unit including offering life skills and resources to rebuild their lives.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	34,762	5,906	11,243	51,911
Current assets/(liabilities)	2,200	1,073,014	898,271	1,973,485
	<u>36,962</u>	<u>1,078,920</u>	<u>909,514</u>	<u>2,025,396</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	46,349	7,875	14,991	69,215
Current assets/(liabilities)	(44,089)	1,109,550	792,684	1,858,145
	<u>2,260</u>	<u>1,117,425</u>	<u>807,675</u>	<u>1,927,360</u>

17 Financial commitments, guarantees and contingent liabilities

Multi-employer defined benefit pension scheme:

On 8/5/17 all pension schemes were transferred over from Basildon Women's Aid to Changing Pathways. Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Basildon Women's Aid, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

The charity is required to pay additional contributions as required towards the charity's share of the deficit. These contributions are charged as an expense as they fall due.

From May 2016, membership of this scheme has ceased and employees are now entitled to join a defined contribution scheme.

18 Retirement benefit schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £25,644 (2023: £24,129).

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	453,511	489,927
Between two and five years	16,817	161,442
	<u>470,328</u>	<u>651,369</u>

20 Cash generated from operations

	2024 £	2023 £
Surplus for the year	98,036	389,327
Adjustments for:		
Investment income recognised in statement of financial activities	(19,479)	(6,101)
Depreciation and impairment of tangible fixed assets	17,304	20,846
Movements in working capital:		
(Increase) in debtors	(227,083)	(179,783)
Increase/(decrease) in creditors	28,601	(44,290)
Cash (absorbed by)/generated from operations	<u>(102,621)</u>	<u>179,999</u>

CHANGING PATHWAYS

England & Wales - Charity number 1172214

Accounts

Charity Registration No. 1172214

Company Registration No. 09941590 (England and Wales)

CHANGING PATHWAYS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CHANGING PATHWAYS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Deeney	
	L Headley	
	J Frost	
	T Brushett	(Appointed 9 August 2022)
	J Aylott	(Appointed 9 January 2023)
	P Leahy	(Appointed 9 January 2023)
	T Mullaney-Downer	(Appointed 9 January 2023)
	P Sterry	(Appointed 9 January 2023)
	S Tilling	(Appointed 9 January 2023)
Secretary	T Woodgate	
Charity number	1172214	
Company number	09941590	
Registered office	Parklands Centre Felmores End Felmores Basildon Essex SS13 1PN	
Auditor	Rickard Luckin Limited Phoenix House, Suite 8 Christopher Martin Road Basildon Essex SS14 3EZ	
Charity's website	https://changingpathways.org/	
Solicitors	Birkett Long LLP Phoenix House Christopher Martin Rd Basildon SS14 3EZ Essex CO3 3WG	

CHANGING PATHWAYS

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and Activities

In this report the Trustees of Changing Pathways look at what the Charity has achieved and the outcomes of our work between April 2022 and March 2023. This report reviews our progress:

- towards achieving our vision of a world in which all can live fulfilled lives free from domestic abuse
- towards achieving our mission in pursuit of this vision to help each individual find their pathway out of a life of domestic abuse and change their future for the better,
- by identifying the key aims and objectives that we have worked towards and how successful Changing Pathways has been in focusing activity on the pursuance of our charitable objects, namely:

'To relieve the needs of persons who are victims of, or in fear of, domestic violence and/or abuse in Essex and surrounding areas in particular but not exclusively, by providing refuge, counselling and practical support for victims of domestic violence, raising public awareness of domestic abuse issues; and in such other ways as the trustees may from time to time decide.'

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system and an annual consultation programme for staff and clients.

Beneficiaries of our Services

During 2022-23, the Charity has continued to deliver specialist support to survivors of domestic abuse, covering South and West Essex which comes under the remit of Essex County Council and the Borough Councils of Basildon, Brentwood, Castle Point, the District Councils of Epping Forest, Harlow and Rochford, and the Unitary Authority of Thurrock.

We strive to provide responsive and high-quality support to survivors of the broadest definition of domestic abuse including stalking and harassment, 'honour-based' abuse and forced marriage and all other forms of violence against women and girls. We take a strength-based approach to our support, working with survivors to empower them to choose a different pathway, one that enables them to live their lives free from fear and abuse.

Statistics

In 2022-23, Changing Pathways received a total of 2,316 referrals for survivors of domestic abuse, where we offered both telephone and face to face support. The total number of survivors reached in 2022-23 represents an increase on 2021-22 where Changing Pathways reached 2,062 survivors.

Domestic abuse has a devastating impact on all communities. However, as reflected in the gendered nature of domestic abuse, the majority of survivors we supported were female.

We supported 1292 survivors this year 1% more than the previous year. Of those who received support via our community services 96% were female and 4% were male. 2% of survivors were transgender. The majority (85%) were aged between twenty-one and fifty years, 3 were under sixteen and 14 were over seventy. 92 were pregnant. 35% had a disability. 852 survivors had 1800 children between them of which 30% had social services involvement.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Only 23% of service users were employed full time. 4% were self-employed. 40% were unemployed. 15% were employed part time (under 24 hours). 8% were on long term sick leave or disabled. 2% were students, doing apprenticeships or Government training. 2% were on maternity leave. 0.5% were retired and 2% were full time carers. 5% were not asked.

We received the same amount of referrals into the refuge service as we did 2022-23 with 74 being offered a place in one of our temporary bed spaces. In total, the number of survivors of domestic abuse that we accommodated was 108 women and 124 children in our refuges and they stayed on average for 7.20 months, which is slightly shorter than the previous year.

Women who stayed in the refuge were supported to achieve positive outcomes for their family, with 71% securing a safe move-on option.

Across all our services 94% of survivors reported feeling better able to recognise abusive behaviour and 96% feel they understand more about the impact of abuse on my child/children.

In 2021-22 report we reported that we have redesigned our therapeutic model and the benefit for our clients has been significant. The referrals into adult counselling in 2022-23 increased by 444%. This is likely due to continuing effect of Covid-19. 119 survivors had 424 face to face counselling sessions. Over half completed the full counselling provision. Engaging survivors is historically difficult and whilst the number who completed is just over half 52%, we still consider this to be a positive amount of survivors being able to complete a full counselling programme.

Our Achievements and Performance through 2022-2023

1 - Improve service offer for women experiencing multiple disadvantage and those accessing health services.

Our IDVA work at Basildon and Thurrock University Hospital continued throughout Covid 19 and both National and Local lockdowns, funding was successfully secured for 2022-23 and we have seen an increase on referrals by 23%.

We have continued to deliver specific services for victims of stalking, sustaining levels of funding.

2 - Ensure our services promote and reflect increased equality and diversity.

Throughout 2022-23 we continued to build on the work we undertook in 2019 to help us develop our understanding around all issues of Equality and Diversity and we prioritised this stream of our work.

We have improved our analysis of equality and diversity data across the organisation and have set our intention to feature this as a key headline in the 2022 – 2025 strategic plan.

Our specialist BAME service funding remain secure. Client accessing our BAME service has decreased by 30% from 118 in 2021-22 to 82 in 2022-23. The decrease is due to capacity and the difficulties the service has had in recruiting BAME staff, in order to provide a “by and for service”. That said, despite the fact that referrals have decreased, we have seen an increase in the risk for BAME clients and cases are becoming more complex. Our service experienced a 16% increase in referrals from the previous year.

Two new panels have been implemented, EDI Network group and an EDI Scrutiny Panel to consider how best the organisation can meet the needs of the LGBTQ+ survivors of domestic abuse and explore partnerships to increase accessibility for this group.

3 - Expand our service offer for children and young people.

During 2022-23, 94 children that were resident in our refuges had support during the year. 85% of these children were aged under ten years. 52% were female and 48% male. 53% had directly witnessed abuse. 22% had social services involvement. 48 children had mental health support needs. 49 had physical health support needs.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

During the 2022-23, CYP services in Changing Pathways developed supportive programmes to help parents while staying in refuge. By offering all mums, parenting sessions has allowed a more personalised and parent lead approach to identify the needs of the family as a whole and for individual children's needs. By supporting families, 'Family Star, My Star and My Mind Star' this way has allowed us to work in a multi-agency way, allowing us to be involved with schools, nurseries and health visitors to give an all-round support network.

In house support for children is focused around Helping Hands, Art therapy, counselling and homework support, these are personalised for each child.

Teenage sessions have also been a new introduction in 2022-23, these are generally one to one sessions based on healthy relationships, respect, self-awareness, healthy boundaries, school transitions and various other needs

4 – Provide the highest quality services to survivors of domestic abuse through an employee development and succession programme.

Changing Pathways is fully committed to continuing professional development and have been working on providing a fully comprehensive suite of training or our practitioners. We encourage self development, where our staff research and find resources of training suitable for their needs. This has enabled Changing Pathways to develop a diverse suite of training opportunities for staff.

We have continued with our training for Independent Domestic Violence Advisors through the 2022-23 year.

Plans for the Future – Strategic Plan April 1st 2022 to March 31st 2025

We continue to work on, and have begun to implement our strategic plan. Working inclusively with all colleagues is informed by the Changing Pathways culture and our commitment to empowering each other.

As a result, a number of headline areas emerged, to form the Strategic Plan 2022 to 2025, as follows:

- To invest and develop our workforce.
- To increase Financial Resilience.
- To improve the management of our assets.
- To develop our presence in the West of the county.
- To fully embed our Equality and Diversity commitment across the organisation.
- To develop our social media presence across multiple platforms.

Financial Review

In 21-22 the DA Bill was fully enacted, the main area of focus on this was that children were seen as victims within their own right. This provided an increase in funding to DA organisations to recognise this. Changing Pathways successfully bid for further funding to ensure that the Local Authorities Statutory duty was met and that the programme for children was funded appropriately. This funded has continued into 23-24 with a view of a tender process after that date.

Reserves Policy

Changing Pathways has two types of funds as follows:

Restricted funds

- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

To assist the Charity in meeting its charitable objectives in the future, a number of designated funds have been created. The Capital reserve was set up to finance the continuous replacement of a minibus which is central to the day to day running of the Charity's functions. This reserve is maintained at approximately the value of the current vehicle plus cash reserve necessary to replace which is currently £16,537. The Rent Reserve is a condition of the property lease and holds at least two months' worth of operating costs which will be used to meet rental commitments should incoming resources and general-purpose funds not be sufficient. The Board have decided that this fund should be maintained at £100,000. The Contingency fund was set up to help meet any unforeseen expenses and has been set at not less than £15,000 by Trustees and it is currently at £16,655.

The available funds in the reserves at the year-end were £1,927,360. Included within the available funds are restricted funds of £807,675.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the Board meetings.

Review of Financial Position

Changing Pathways holds a reasonable financial position.

During the year the charity had total incoming resources of £2,721,739 (2022: £2,519,197), it incurred expenses totalling £2,332,412 (2022: £2,019,022), generating an operating surplus of £389,327 (2022: £500,175). The total Net Assets of the charity at the year end were £1,927,360 (2022: £1,538,033) which is represented by restricted reserves of £807,675 (2022: £475,000), designated funds of £1,117,425 (2022: £957,598) and unrestricted reserves of £2,260 (2022: £105,435).

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, Governance and Management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31st March 2023 was Ten.

Trustees - The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Deeney	
J Gould	(Resigned 30 June 2022)
L Headley	
L Martin	(Resigned 7 November 2022)
P Collinson	(Resigned 2 November 2023)
A Wright	(Resigned 25 July 2022)
J Frost	
T Brushett	(Appointed 9 August 2022)
J Aylott	(Appointed 9 January 2023)
J Harris	(Appointed 9 January 2023 and resigned 14 October 2023)
P Leahy	(Appointed 9 January 2023)
T Mullaney-Downer	(Appointed 9 January 2023)
P Sterry	(Appointed 9 January 2023)
S Tilling	(Appointed 9 January 2023)

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

The Charity is looking to develop the skills for the trustees and undertakes an annual skills audit to identify and address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

Organisational Structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies. The Women's Aid gives access to a bigger network like government policies and they have a greater database. The CEO is also part of the group which allows the charity to share resources and receive guidance. The accreditation gives the charity a quality mark.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2022-2023 included:

Chief Executive Officer	Tania Woodgate
Finance Manager	Sarah Harris (Resigned 24 March 2023)
Operational Manager	Natasha Jean-Louis
Operational Manager	Ranjit Sindhar
Operational Manager	Gemma Faraway
Operational Manager	Zoe McKee

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider, Rickard Luckin.

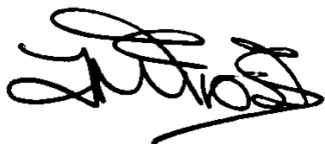
Auditor

In accordance with the company's articles, a resolution proposing that Rickard Luckin Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....

J Frost

Trustee

Dated: 20/12/2023

CHANGING PATHWAYS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Changing Pathways for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHANGING PATHWAYS

Opinion

We have audited the financial statements of Changing Pathways (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Capability of the audit in detecting irregularity, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charity's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the charity.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective from 1 January 2019) and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011; employment legislation; health and safety legislation; safeguarding legislation; the regulatory requirements of the Charity Commission and data protection legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: recognition of income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHANGING PATHWAYS

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kate Bell (Senior Statutory Auditor)
for and on behalf of Rickard Luckin Limited

.....

Chartered Accountants
Statutory Auditor

Phoenix House, Suite 8
Christopher Martin Road
Basildon
Essex
SS14 3EZ

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income from:</u>						
Donations		40,445	-	25,256	65,701	57,514
Charitable activities	3	-	859,784	1,784,333	2,644,117	2,458,569
Fundraising	4	5,820	-	-	5,820	3,016
Investments	5	6,101	-	-	6,101	98
Total income		52,366	859,784	1,809,589	2,721,739	2,519,197
<u>Expenditure on:</u>						
Charitable activities	6	220,026	635,072	1,477,314	2,332,412	2,019,022
Net (outgoing)/incoming resources before transfers		(167,660)	224,712	332,275	389,327	500,175
Gross transfers between funds		64,485	(64,885)	400	-	-
Net (expenditure)/income for the year/ Net movement in funds		(103,175)	159,827	332,675	389,327	500,175
Fund balances at 1 April 2022		105,435	957,598	475,000	1,538,033	1,037,858
Fund balances at 31 March 2023		2,260	1,117,425	807,675	1,927,360	1,538,033

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations		51,374	-	6,140	57,514
Charitable activities	3	-	856,620	1,601,949	2,458,569
Fundraising	4	3,016	-	-	3,016
Investments	5	98	-	-	98
Total income		54,488	856,620	1,608,089	2,519,197
<u>Expenditure on:</u>					
Charitable activities	6	150,235	566,911	1,301,876	2,019,022
Net (outgoing)/incoming resources before transfers		(95,747)	289,709	306,213	500,175
Gross transfers between funds		(502)	-	502	-
Net (expenditure)/income for the year/ Net movement in funds		(96,249)	289,709	306,715	500,175
Fund balances at 1 April 2021		201,684	667,889	168,285	1,037,858
Fund balances at 31 March 2022		105,435	957,598	475,000	1,538,033

CHANGING PATHWAYS

BALANCE SHEET

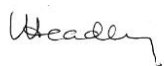
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		69,215		73,415
Current assets					
Debtors	12	226,227		46,444	
Cash at bank and in hand		1,735,243		1,565,789	
		<u>1,961,470</u>		<u>1,612,233</u>	
Creditors: amounts falling due within one year	13	(103,325)		(147,615)	
Net current assets			1,858,145		1,464,618
Total assets less current liabilities			<u>1,927,360</u>		<u>1,538,033</u>
Income funds					
Restricted funds	14		807,675		475,000
<u>Unrestricted funds</u>					
Designated funds	15	1,117,425		957,598	
General unrestricted funds		2,260		105,435	
		<u></u>	1,119,685	<u></u>	1,063,033
			<u>1,927,360</u>		<u>1,538,033</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13/12/2023



.....
L Headley
Trustee

Company Registration No. 09941590

CHANGING PATHWAYS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	21		179,999		609,347
Investing activities					
Purchase of tangible fixed assets		(16,646)		(13,154)	
Investment income received		6,101		98	
Net cash used in investing activities			(10,545)		(13,056)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			169,454		596,291
Cash and cash equivalents at beginning of year			1,565,789		969,498
Cash and cash equivalents at end of year			1,735,243		1,565,789

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Changing Pathways is a private company limited by guarantee incorporated in England and Wales. The registered office is Parklands Centre, Felmores End, Felmores, Basildon, Essex, SS13 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The nature of the Charity's funding is such that it relies on annual awards from local authorities and other charitable bodies. Income from grants is expected to remain consistent for the coming financial year, and as such the trustees do not have any concern over the charity's ability to operate for at least 12 months from the date of signing the financial statements.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Contractual income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Contractual income is deferred to the extent that it has been received but the right to the income is recognised in a future accounting period in order to match with performance under the terms of contract.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources including a category for costs directly related to management and running of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination of information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditures on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Refuge fixtures and fittings	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Changing Pathways, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Income recognition

The Trustees exercise judgement in applying the accounting policy for recognising grant income. Grants are reviewed on an individual basis to identify when any performance conditions are met, and there is unconditional entitlement to the grant, such that income can be recognised in the Statement of Financial Activities. Where performance conditions have not been met the grant income is deferred.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Outreach £	Children's services £	Refuge £	Total 2023 £	Total 2022 £
Grants	1,334,127	189,059	495,593	2,018,779	1,831,753
Laundry	-	-	1,175	1,175	1,276
Utilities	-	-	60,293	60,293	60,039
Housing benefit	-	-	563,870	563,870	565,501
	<u>1,334,127</u>	<u>189,059</u>	<u>1,120,931</u>	<u>2,644,117</u>	<u>2,458,569</u>
Analysis by fund					
Unrestricted funds - designated	859,784	-	-	859,784	
Restricted funds	<u>474,343</u>	<u>189,059</u>	<u>1,120,931</u>	<u>1,784,333</u>	
	<u>1,334,127</u>	<u>189,059</u>	<u>1,120,931</u>	<u>2,644,117</u>	
For the year ended 31 March 2022					
Unrestricted funds - designated	856,620	-	-		856,620
Restricted funds	<u>421,461</u>	<u>128,780</u>	<u>1,051,708</u>		<u>1,601,949</u>
	<u>1,278,081</u>	<u>128,780</u>	<u>1,051,708</u>		<u>2,458,569</u>
Performance related grants					
ISAS	32,117	-	-	32,117	32,117
Children in Need	-	7,353	-	7,353	29,194
Thurrock Grants	-	82,120	315,003	397,123	400,892
Brighter futures	86,003	-	-	86,003	86,003
BME	52,984	-	-	52,984	54,904
EDAPP	80,000	-	-	80,000	80,000
Basildon Grants	-	-	180,590	180,590	24,000
Children & Young People	-	99,586	-	99,586	99,586
MOJ	182,335	-	-	182,335	119,999
EIDAS	859,783	-	-	859,783	856,620
Counselling	40,905	-	-	40,905	33,450
Discretionary Housing Payment	-	-	-	-	14,988
	<u>1,334,127</u>	<u>189,059</u>	<u>495,593</u>	<u>2,018,779</u>	<u>1,831,753</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Fundraising

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other fundraising events	5,820	3,016

5 Investments

	2023 £	2022 £
Interest receivable	6,101	98

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Outreach	Children's services	Refuge	Total 2023	Total 2022
	2023	2023	2023		
	£	£	£	£	£
Staff costs	842,042	47,762	309,118	1,198,922	1,003,885
Depreciation and impairment	4,601	-	2,813	7,414	8,570
Minibus and travel	3,589	565	3,511	7,665	9,227
Telephone charges	13,077	511	8,264	21,852	21,670
Admin and printing	5,502	-	6,531	12,033	15,962
Utilities	-	-	63,313	63,313	69,074
Equipment, repairs and renewals	-	-	61,935	61,935	67,683
Children's counselling, tutoring and nursery costs	2,280	47,743	13,627	63,650	44,164
Computer costs	1,515	-	4,158	5,673	9,772
Household expenses	739	19	60,189	60,947	49,435
Insurance	-	-	3,109	3,109	2,159
Rent and rates	11,254	-	293,569	304,823	300,541
Recruitment	-	-	169	169	324
Training	4,226	230	1,577	6,033	23,961
Legal and professional fees	25,907	-	1,904	27,811	35,583
	<u>914,732</u>	<u>96,830</u>	<u>833,787</u>	<u>1,845,349</u>	<u>1,662,010</u>
Share of support costs (see note 7)	150,558	12,104	262,223	424,885	320,112
Share of governance costs (see note 7)	-	-	62,178	62,178	36,900
	<u>1,065,290</u>	<u>108,934</u>	<u>1,158,188</u>	<u>2,332,412</u>	<u>2,019,022</u>
Analysis by fund					
Unrestricted funds - general	-	-	220,026	220,026	150,235
Unrestricted funds - designated	635,072	-	-	635,072	566,911
Restricted funds	430,218	108,934	938,162	1,477,314	1,301,876
	<u>1,065,290</u>	<u>108,934</u>	<u>1,158,188</u>	<u>2,332,412</u>	<u>2,019,022</u>
For the year ended 31 March 2022					
Unrestricted funds - general	-	-	150,235		150,235
Unrestricted funds - designated	566,911	-	-		566,911
Restricted funds	295,037	108,439	898,400		1,301,876
	<u>861,948</u>	<u>108,439</u>	<u>1,048,635</u>		<u>2,019,022</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	253,064	-	253,064	196,050	-	196,050
Depreciation	13,432	-	13,432	12,163	-	12,163
Minibus and travel	1,564	-	1,564	2,134	-	2,134
Telephone charges	28,807	-	28,807	12,994	-	12,994
Admin and printing	21,824	-	21,824	25,959	-	25,959
Rent, rates and utilities	8,662	-	8,662	9,712	-	9,712
Equipment and computer repairs	41,656	-	41,656	23,717	-	23,717
Training and recruitment	32,464	-	32,464	13,507	-	13,507
Household expenses	8,295	-	8,295	3,450	-	3,450
Insurance	13,936	-	13,936	19,193	-	19,193
Bank charges	1,181	-	1,181	1,233	-	1,233
Audit fees	-	15,520	15,520	-	14,160	14,160
Accountancy	-	2,889	2,889	-	3,692	3,692
Legal and professional	-	43,769	43,769	-	19,048	19,048
	<u>424,885</u>	<u>62,178</u>	<u>487,063</u>	<u>320,112</u>	<u>36,900</u>	<u>357,012</u>
Analysed between						
Charitable activities	<u>424,885</u>	<u>62,178</u>	<u>487,063</u>	<u>320,112</u>	<u>36,900</u>	<u>357,012</u>

Trustees consider that overhead costs are largely attributable to providing outreach and refuge, which are the the main activities of the charity. Therefore, 12.5% of support and governance costs have been allocated accordingly against charitable projects, with the remaining costs allocated to refuge and early outreach.

Governance costs includes payments to the auditors of £15,520 (2022: £14,160) for audit fees and £2,889 (2022: £3,692) for non-audit fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the current or previous year.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the current or previous year.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

	2023 Number	2022 Number
Caring services	44	42
Administration of the charity	5	5
Total	49	47

Employment costs	2023 £	2022 £
Wages and salaries	1,451,986	1,199,935

Included within wages and salaries is a settlement payment of £22,170.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 - £70,000	-	1

There were no employees who had a salary exceeding £60,000 this year.

11 Tangible fixed assets

	Refuge fixtures and fittings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2022	36,723	84,176	14,000	134,899
Additions	4,926	11,720	-	16,646
At 31 March 2023	41,649	95,896	14,000	151,545
Depreciation and impairment				
At 1 April 2022	15,815	42,169	3,500	61,484
Depreciation charged in the year	5,924	12,297	2,625	20,846
At 31 March 2023	21,739	54,466	6,125	82,330
Carrying amount				
At 31 March 2023	19,910	41,430	7,875	69,215
At 31 March 2022	20,908	42,007	10,500	73,415

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	150,658	-
Prepayments and accrued income	75,569	46,444
	<u>226,227</u>	<u>46,444</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	29,811	-
Trade creditors	44,348	39,861
Other creditors	7,033	2,605
Accruals and deferred income	22,133	105,149
	<u>103,325</u>	<u>147,615</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
New Burdens	-	-	-	-	-	237,602	(85,976)	-	151,626
Children in need	7,866	29,194	(23,605)	-	13,455	7,353	(20,937)	129	-
EDAPP	16,182	80,000	(53,999)	-	42,183	80,000	(49,825)	-	72,358
ISAS	-	32,117	(34,391)	3,997	1,723	32,117	(31,337)	-	2,503
Counselling	-	33,450	(20,653)	-	12,797	40,905	(83,349)	29,647	-
Children & Young People	-	99,586	(84,822)	-	14,764	99,586	(55,978)	(29,776)	28,596
Refuge	97,805	1,072,835	(886,741)	-	283,899	987,204	(884,205)	400	387,298
Brighter futures	-	86,003	(64,813)	-	21,190	86,003	(82,902)	-	24,291
BME	8,591	54,905	(46,893)	-	16,603	52,984	(42,772)	-	26,815
MHCLG	8,055	-	(2,600)	502	5,957	-	-	-	5,957
Resettlement	9,594	-	(512)	-	9,082	-	-	-	9,082
Big Lottery	4,392	-	(1,191)	-	3,201	-	-	-	3,201
MOJ	15,800	119,999	(81,656)	(3,997)	50,146	182,335	(140,033)	-	92,448
ECF	-	-	-	-	-	3,500	-	-	3,500
	<u>168,285</u>	<u>1,608,089</u>	<u>(1,301,876)</u>	<u>502</u>	<u>475,000</u>	<u>1,809,589</u>	<u>(1,477,314)</u>	<u>400</u>	<u>807,675</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

(Continued)

Children's funding - Children's funding from donations is restricted to providing children's services.

Children In Need - Funding is restricted to the costs of employing a Children and Young Persons Co-ordinator.

EDAPP Project - Funding is restricted to providing services under the Essex Domestic Abuse Partnership Project in conjunction with Colchester and Tendring Women's Refuge.

ISAS Project - Funding received from the Big Lottery Fund is restricted to providing the Independent Stalking Advocacy Service.

Counselling - Funding used to help counselling services to support women affected by domestic violence.

Children & Young People - Funding received to help support children and young people who are affected by domestic violence.

Refuge - Funding from Thurrock, Basildon and Rochford Council is restricted to providing refuge services.

Brighter futures - Funding from Thurrock is restricted to early intervention of domestic abuse.

BME - Funding is restricted to providing support to black, minority and ethnic communities.

MHCLG - Funding received to provide domestic abuse safe accommodation.

Resettlement - Funding is restricted to support women affected by domestic violence to move on from refuge accommodation

Big Lottery - Funding used to deliver activities specifically aimed to support communities through COVID

MOJ - Funding for the delivery of services for domestic abuse and sexual violence services.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£
Capital	25,607	-	(3,500)	22,107	-	(2,625)	-
Rent	100,000	-	-	100,000	-	-	-
Contingency	16,655	-	-	16,655	-	-	-
Friends of refuge kids	146,556	-	-	146,556	-	(36,792)	-
EIDAS	379,071	856,620	(563,411)	672,280	859,784	(595,655)	(64,885)
	<u>667,889</u>	<u>856,620</u>	<u>(566,911)</u>	<u>957,598</u>	<u>859,784</u>	<u>(635,072)</u>	<u>(64,885)</u>
							<u>1,117,425</u>

Designated capital fund - The balance represents a minibus fund. This fund is made up of two elements, a cash element and also a capital element. The cash element is a reserve that is built up to enable the organisation to purchase a new minibus when the need arises. The capital element is the written down value of the minibus.

Designated rent reserve fund - The rent reserve fund, transferred from Basildon Women's Aid, was set up in 2008 as a condition of a new lease agreement. It is intended that the fund hold at least a minimum of two months of operating costs in reserve at any one time. In view of rising costs, it has been decided by the Trustee Committee that the balance in this fund should not be less than £100,000.

Designated contingency fund - This fund is for any unforeseen and contingent events that may occur. It has been decided by the Trustee Committee that the balance in this fund should not be less than £15,000.

Designated Friends of Refuge Kids fund - This fund was set up to collect the income and cover the costs of charity events held to raise money primarily for, but not restricted to, the children at the refuge.

Essex Integrated Domestic Abuse Services - Funding to support victims of domestic abuse and their families, including provision of a family unit including offering life skills and resources to rebuild their lives.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	46,349	7,875	14,991	69,215	47,705	10,500	15,210	73,415
Current assets/(liabilities)	(44,089)	1,109,550	792,684	1,858,145	57,730	947,098	459,790	1,464,618
	<u>2,260</u>	<u>1,117,425</u>	<u>807,675</u>	<u>1,927,360</u>	<u>105,435</u>	<u>957,598</u>	<u>475,000</u>	<u>1,538,033</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Financial commitments, guarantees and contingent liabilities

Multi-employer defined benefit pension scheme:

On 8/5/17 all pension schemes were transferred over from Basildon Women's Aid to Changing Pathways. Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Basildon Women's Aid, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

The charity is required to pay additional contributions as required towards the charity's share of the deficit. These contributions are charged as an expense as they fall due.

From May 2016, membership of this scheme has ceased and employees are now entitled to join a defined contribution scheme.

18 Retirement benefit schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £24,129 (2022: £22,405).

19 Key management personnel

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	84,930	73,514

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	489,927	43,156
Between two and five years	161,442	73,026
	<u>651,369</u>	<u>116,182</u>

21 Cash generated from operations

	2023 £	2022 £
Surplus for the year	389,327	500,175
Adjustments for:		
Investment income recognised in statement of financial activities	(6,101)	(98)
Depreciation and impairment of tangible fixed assets	20,846	20,733
Movements in working capital:		
(Increase)/decrease in debtors	(179,783)	21,443
(Decrease)/increase in creditors	(44,290)	67,094
Cash generated from operations	<u>179,999</u>	<u>609,347</u>

CHANGING PATHWAYS

England & Wales - Charity number 1172214

Accounts



Empower
Respect and Dignity
Educate
Collaborate

CHANGING PATHWAYS

Our vision is of a world in which all can live fulfilled lives, free from domestic abuse. The report will review our progress in achievement of this vision and will examine our progress in relation to our key drivers.

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Empower

Respect and
Dignity



Educate

Collaborate



CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2022

Summary

The trustees present their report and financial statements for the year ending 31st March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and Activities

In this report the Trustees of Changing Pathways look at what the Charity has achieved and the outcomes of our work between April 2021 and March 2022. This report reviews our progress:

- towards achieving our vision of a world in which all can live fulfilled lives free from domestic abuse
- towards achieving our mission in pursuit of this vision to help each individual find their pathway out of a life of domestic abuse and change their future for the better,
- by identifying the key aims and objectives that we have worked towards and how successful Changing Pathways has been in focusing activity on the pursuance of our charitable objects, namely:

'To relieve the needs of persons who are victims of, or in fear of, domestic violence and/or abuse in Essex and surrounding areas in particular but not exclusively, by providing refuge, counselling and practical support for victims of domestic violence, raising public awareness of domestic abuse issues; and in such other ways as the trustees may from time to time decide.'

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system and an annual consultation programme for staff and clients.

Beneficiaries of our Services

During 2021-22, the Charity has continued to deliver specialist support to survivors of domestic abuse, covering South and West Essex which comes under the remit of Essex County Council and the Borough Councils of Basildon, Brentwood, Castle Point, the District Councils of Epping Forest, Harlow and Rochford, and the Unitary Authority of Thurrock.

We strive to provide responsive and high-quality support to survivors of the broadest definition of domestic abuse including stalking and harassment, 'honour-based' abuse and forced marriage and all other forms of violence against women and girls. We take a strength-based approach to our support, working with survivors to empower them to choose a different pathway, one that enables them to live their lives free from fear and abuse.

Covid 19

As we adjusted throughout the global pandemic we learnt from our data that domestic abuse was in a state of flux; our usual peaks and troughs were disturbed and where we saw a sudden decrease in referrals early on, this was followed by a rapid and significant increase soon after. Throughout Summer 2021-2022 our numbers stayed high. Working from home and restrictions on face to face contact were challenging for practitioners and clients as they adapted to connecting remotely, always having safety at the forefront of their thinking. For some of our clients the 'new normal' remote way of receiving support was comfortable, but for some, however, this would not have been their preference. Our refuge accommodation remained open with the appropriate safety measures and support from Public Health where there were instances of Covid in our residential communities. As time rolled on and we became clearer about how we could manage our work and Covid, we were able to re-introduce face to face contact in line with risk assessing the overall situation.

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2022

Statistics

In 2021-22, Changing Pathways reached a total of 2,062 survivors of domestic abuse, providing both telephone and face to face support. The total number of survivors reached in 2021-22 represents a slight decrease on 2020-21 where Changing Pathways reached 2,153 survivors.

Domestic abuse has a devastating impact on all communities. However, as reflected in the gendered nature of domestic abuse, the majority of survivors we supported were female. Reflecting the changing local community profile, the number of clients accessing our BAME service has increased by 28% from 92 in 2021 to 118 in 2022.

15% of clients were from BAME (Black, Asian, Minority Ethnic) communities. 34% of clients reported being disabled with 22% of disabled survivors reporting having more than one disability. 26% had a mental health disability. Across all of our services 32% (434) were victims of surveillance/harassment/stalking types of abuse. 56 of these victims were open to our Stalking and Harassment service.

We received 108 referrals for our refuge services, a decrease of 13 referrals on the previous year with 74 being offered a place in one of our temporary bed spaces. In total, the number of survivors of domestic abuse that we accommodated was slightly higher with 108 women and 142 children in our refuges and they stayed on average for 7.27 months, which is one month shorter than the previous year.

Women who stayed in the refuge were supported to achieve positive outcomes for their family, with 71% securing a safe move-on option and 98% of residents reporting an increase in confidence in asking for help and 100% reporting feeling better able to recognise abusive behaviour. 90% stated that they understand more about the impact of abuse on their child / children. 91% had an improvement in their support networks.

Across all our services 96% of survivors reported feeling better able to recognise abusive behaviour and 95% feel they understand more about the impact of abuse on my child/children.

The service continues to feel the impact of the COVID-19 pandemic, this is mainly due to the backlog in Crown Court, which currently has a delay of up to two years. Anecdotally the staff have noted a significant increase in complex cases that involve drug and/or alcohol and mental health, however other support services are struggling to meet the increased demand.

As always, we sought to keep our clients at the heart of everything we do and took this opportunity to re-model our therapeutic interventions moving us to a trauma informed approach to our work. New developments include a suite of psycho-educational videos, dialectical behavioural therapeutic groups and training for staff in Motivational Interviewing (a technique to support clients in working with change).

Our Achievements and Performance through 2021/2022

1 - Improve service offer for women experiencing multiple disadvantage and those accessing health services.

Our IDVA work at Basildon and Thurrock University Hospital continued throughout Covid 19 and both National and Local lockdowns, and we successfully secured funding increasing our staffing levels to two full time practitioners. Through 2021-2022 the EDAPP service supported 38% more people compared to the previous year.

We have continued to deliver specific services for victims of stalking, sustaining levels of funding.

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2022

2 - Ensure our services promote and reflect increased equality and diversity and hidden harms.

Throughout 2021-22 we continued to build on the work we undertook in 2019 to help us develop our understanding around all issues of Equality and Diversity and set our intentions in prioritising this area of work.

We have improved our analysis of equality and diversity data across the organisation and have set our intention to feature this as a key headline in the 2022 – 2025 strategic plan.

Our specialist BAME service has expanded and funding is more secure. Our service experienced a 16% increase in referrals from the previous year. Since 2018-19 the number of clients accessing the service has grown by 116%

Via the Inclusivity Panel we continue to consider how best the organisation can meet the needs of the LGBTQ+ survivors of domestic abuse and explore partnerships to increase accessibility for this group. The inclusivity work is practitioner-led and is a place for us to explore best practice and check new developments in our work against our equality and diversity expectations.

3 - Expand our service offer for children and young people.

We have achieved a lot in this area of our planned work despite the challenges that the pandemic brought in terms of accessing training.

The addition of our Children and Families' Lead, a senior practitioner post, enabled us to make significant in-roads in planned developments, affording us the capacity to introduce working with the children in a trauma informed way using the trauma animals developed by The Beacon House Trust. Introducing the Incredible Years Programme to our offer for families has enabled mothers to understand how the abuse has affected their children and how this is displayed through the children's behaviour, giving them the tools and strategies to use to decrease these challenging behaviours.

We continue to deliver the Helping Hands Programme for children.

4 - Develop specialist interventions in trauma informed work, group work and training to aid recovery.

We spent significant time during the year to fully remodel our therapeutic interventions for both adults and children as we commit to establishing ourselves as a trauma informed service. We have developed a suite of psycho-educational videos that our clients will be able to work through with their case worker to support them in understanding the impact of the trauma they have experienced may have had. We have developed a dialectical behaviour therapeutic-based programme which addresses things like increasing distress tolerance and emotional regulation as well as some mindfulness practice.

Building upon some of the training sessions we had in place, we now have a full suite of off the shelf training options that we have been able to deliver to key partners. We have worked with a number of agencies including Essex Police, Epping Forest District Council and Thurrock L.A. to deliver these training sessions using remote platforms throughout the pandemic. Not only has this helped increase the domestic abuse knowledge base across all partners but it has also supported our partnership working, raising our profile and clarifying referral mechanisms.

5 – Provide the highest quality services to survivors of domestic abuse through an employee development and succession programme.

Changing Pathways is fully committed to continuing professional development and we very much want to establish a sustainable mechanism for welcoming new staff into our team, ensuring they are supported and challenged in their learning and fully embedding CPD into our culture and practice. With this in mind we have developed a Core Competency Framework which sets out induction plans and key performance indicators for employees ensuring they are aligned to the organisational vision and values. Going forward we will be able to

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2022

conduct appraisals and set training plans and objectives using this framework. During the year of 2021 we developed our DAP staff with the introduction of VQAS training.

We have continued with our training for Independent Domestic Violence Advisors through the 2021-2022 year.

6 - Develop a pathway to client involvement and set out the organisations approach to full involvement across all aspects of the organisation

This has been a challenging area for Changing Pathways in terms of delivering through a pandemic year where face to face contact has been significantly limited by government guidelines in relation to working safely with Covid 19. We have been able to establish focus groups for both our clients and practitioners so we have forums where we can consult where needed.

Plans for the Future – Strategic Plan April 1st 2022 to March 31st 2025

We continue to work on, and have begun to implement our strategic plan. Working inclusively with all colleagues is informed by the Changing Pathways culture and our commitment to empowering each other.

As a result, a number of headline areas emerged, to form the Strategic Plan 2022 to 2025, as follows:

- To invest and develop our workforce.
- To increase Financial Resilience.
- To improve the management of our assets.
- To develop our presence in the West of the county.
- To fully embed our Equality and Diversity commitment across the organisation.
- To develop our social media presence across multiple platforms.

Financial Review

In 21-22 the DA Bill was fully enacted, the main area of focus on this was that children were seen as victims within their own right. This provided an increase in funding to DA organisations to recognise this. Changing Pathways successfully bid for further funding to ensure that the Local Authorities Statutory duty was met and that the programme for children was funded appropriately. This funded has continued into 22-23 with a view of a tender process after that date

The significance in increase funding and better awareness has also meant that staff recruitment and retention was problematic, this is expected to be further impacted by the cost of living crisis.

Reserves Policy

Changing Pathways has two types of funds as follows:

Restricted funds

- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2022

To assist the Charity in meeting its charitable objectives in the future, a number of designated funds have been created. The Capital reserve was set up to finance the continuous replacement of a minibus which is central to the day to day running of the Charity's functions. This reserve is maintained at approximately the value of the current vehicle plus cash reserve necessary to replace which is currently £22,107. The Rent Reserve is a condition of the property lease and holds at least two months' worth of operating costs which will be used to meet rental commitments should incoming resources and general-purpose funds not be sufficient. The Board have decided that this fund should be maintained at £100,000. The Contingency fund was set up to help meet any unforeseen expenses and has been set at not less than £15,000 by Trustees and it is currently at £16,655.

The available funds in the reserves at the year-end were £1,538,033. Included within the available funds are restricted funds of £475,000.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the Board meetings.

Review of Financial Position

Changing Pathways holds a reasonable financial position.

Structure, Governance and Management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31st March 2021 was six.

Trustees - The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Frost (Chair) (Appointed 25 March 2022)

J Gould (Chair) (Resigned 30 June 2022)

L Headley (Vice Chair)

P Collinson (Treasurer)

A Wright (Resigned 25 July 2022)

JK Deeney

L Martin

T Brushett (Appointed 9 August 2022)

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

The Charity is looking to develop the skills for the trustees and undertakes an annual skills audit to identify and address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

Organisational Structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2021-2022 included:

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2022

Senior Leadership Team

- Chief Executive Officer Tracy Vallis
- Finance Manager Sarah Harris
- Business Manager Julie Johnson
- Operational Manager Natasha Jean-Louis
- Operational Manager Zoe McKee
- Operational Manager Ranjit Sindhar
- Operational Manager Gemma Faraway
- Therapeutic Services Lead Anita Chellamah-Nurse

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider, Rickard Luckin.

Auditor

Rickard Luckin Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at the General Meeting.

Disclosure of Information to Auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Jasmine Frost

Chair Person

Dated: 7th November 2022

Our Funders

Thank you

The following organisations and individuals have contributed to our work during the year through their kind donations and funding:

6th Billericay Scout Group
Castle Point Ladies Dining
Billericay Methodist Church
Corner Stone Lodge
Billericay PCC
L Willis
Mr & Mrs Martin
Randall memorial Christian Spiritualist Church
The Parochial Church
Salvation Army
Thorndons WI
Paypal
Grays URC Donations
Methodist Church Donation
Thorpe Hall Donation
Morrison & Foerster LLP Foundation
Food Bank
Sainsburys
The Funwalk Trust
Dogs Trust
Fiserv
Brentwood Belles
Devonshires

Billericay Methodist Church
S&H Morning Charity Group
George hopper
Demi Barker
IPEX management
Hatfield Peverel Bowling Club
Warrior Women
Shenfield & Hutton (Morning) W.I.
Cecilia Clark
Royal Mail
Thorpe Hall Donation
The Warely U3A Organisation
PCC Langdon Hills
JS Triston
Mrs. Carlane
Mr. Barnard
West and Coe
Wellspring Church
Tesco's
Intu
Palmer's Solicitors
Mr and Mrs. Ward
Cooper family

A huge "Thank you" to those that have donated and supported us throughout the year. We are so grateful for your continued support – it really makes a difference to our clients and their children.



Changing Pathways

ENDING ABUSE. EMPOWERING LIVES.

Contact Us

Advice: 01268 729707

All calls are strictly confidential.

@Pathwaytosafety @Changingpathwaysessex @Changingpathways

Enquires: welcome@changingpathways.org

www.changingpathways.org

Contact COMPASS

Essex Domestic Abuse Helpline: 0330 333 7444 (24 hours)



Ending
Violence
in Essex



Basildon Council

thurrock.gov.uk



Charity Registration No. 1172214

Company Registration No. 09941590 (England and Wales)

CHANGING PATHWAYS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

CHANGING PATHWAYS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Deeney	
	L Headley	
	L Martin	
	P Collinson	(Appointed 5 July 2021)
	J Frost	(Appointed 14 March 2022)
	T Brushett	(Appointed 9 August 2022)
Secretary	S Harris	
Charity number	1172214	
Company number	09941590	
Registered office	Parklands Centre Felmores End Felmores Basildon Essex SS13 1PN	
Auditor	Rickard Luckin Limited Phoenix House, Suite 8 Christopher Martin Road Basildon Essex SS14 3EZ	
Charity's website	https://changingpathways.org/	

CHANGING PATHWAYS

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Statement of financial activities	13 - 14
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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statistics

In 2021-22, Changing Pathways reached a total of 2,062 survivors of domestic abuse, providing both telephone and face to face support. The total number of survivors reached in 2021-22 represents a slight decrease on 2020-21 where Changing Pathways reached 2,153 survivors.

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Our Achievements and Performance through 2020/2021

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We have continued to deliver specific services for victims of stalking, sustaining levels of funding.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 - Ensure our services promote and reflect increased equality and diversity and hidden harms.

Throughout 2021-22 we continued to build on the work we undertook in 2019 to help us develop our understanding around all issues of Equality and Diversity and set our intentions in prioritising this area of work.

We have improved our analysis of equality and diversity data across the organisation and have set our intention to feature this as a key headline in the 2022 – 2025 strategic plan.

Our specialist BAME service has expanded and funding is more secure. Our service experienced a 16% increase in referrals from the previous year. Since 2018-19 the number of clients accessing the service has grown by 116%

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3 - Expand our service offer for children and young people.

We have achieved a lot in this area of our planned work despite the challenges that the pandemic brought in terms of accessing training.

The addition of our Children and Families' Lead, a senior practitioner post, enabled us to make significant inroads in planned developments, affording us the capacity to introduce working with the children in a trauma informed way using the trauma animals developed by The Beacon House Trust. Introducing the Incredible Years Programme to our offer for families has enabled mothers to understand how the abuse has affected their children and how this is displayed through the children's behaviour, giving them the tools and strategies to use to decrease these challenging behaviours.

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 – Provide the highest quality services to survivors of domestic abuse through an employee development and succession programme.

Changing Pathways is fully committed to continuing professional development (CPD) and we very much want to establish a sustainable mechanism for welcoming new staff into our team, ensuring they are supported and challenged in their learning and fully embedding CPD into our culture and practice. With this in mind we have developed a Core Competency Framework which sets out induction plans and key performance indicators for employees ensuring they are aligned to the organisational vision and values. Going forward we will be able to conduct appraisals and set training plans and objectives using this framework. During the year of 2021 we developed our Domestic Abuse Practitioner (DAP) staff with the introduction of Vocational Qualification Assessment (VQAS) training.

We have continued with our training for Independent Domestic Violence Advisors through the 2021-2022 year.

6 - Develop a pathway to client involvement and set out the organisations approach to full involvement across all aspects of the organisation

This has been a challenging area for Changing Pathways in terms of delivering through a pandemic year where face to face contact has been significantly limited by government guidelines in relation to working safely with Covid 19. We have been able to establish focus groups for both our clients and practitioners so we have forums where we can consult where needed.

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We continue to work on, and have begun to implement our strategic plan. Working inclusively with all colleagues is informed by the Changing Pathways culture and our commitment to empowering each other.

As a result, a number of headline areas emerged, to form the Strategic Plan 2022 to 2025, as follows:

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- To increase Financial Resilience.
- To improve the management of our assets.
- To develop our presence in the West of the county.
- To fully embed our Equality and Diversity commitment across the organisation.
- To develop our social media presence across multiple platforms.

Financial Review

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The significance in increase funding and better awareness has also meant that staff recruitment and retention was problematic, this is expected to be further impacted by the cost of living crisis.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

To assist the Charity in meeting its charitable objectives in the future, a number of designated funds have been created. The Capital reserve was set up to finance the continuous replacement of a minibus which is central to the day to day running of the Charity's functions. This reserve is maintained at approximately the value of the current vehicle plus cash reserve necessary to replace which is currently £22,107. The Rent Reserve is a condition of the property lease and holds at least two months' worth of operating costs which will be used to meet rental commitments should incoming resources and general-purpose funds not be sufficient. The Board have decided that this fund should be maintained at £100,000. The Contingency fund was set up to help meet any unforeseen expenses and has been set at not less than £15,000 by Trustees and it is currently at £16,655.

The available funds in the reserves at the year-end were £1,538,033. Included within the available funds are restricted funds of £475,000.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the Board meetings.

Review of Financial Position

Changing Pathways holds a reasonable financial position.

During the year the charity had total incoming resources of £2,519,197 (2021: £2,290,781), it incurred expenses totalling £2,019,022 (2021: £2,055,013), generating an operating surplus of £500,175 (2021: £235,768). The total Net Assets of the charity at the year end were £1,538,033 (2021: £1,037,858) which is represented by restricted reserves of £475,000 (2021: £168,285), designated funds of £957,598 (2021: £667,889) and unrestricted reserves of £201,684 (2021: £105,435).

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, Governance and Management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association, dated 7 January 2016.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31st March 2021 was six.

Trustees - The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Deeney	
KJ Fowler	(Resigned 5 July 2021)
J Gould	(Resigned 30 June 2022)
S Reed	(Resigned 21 September 2021)
L Headley	
L Martin	
P Collinson	(Appointed 5 July 2021)
A Wright	(Appointed 5 July 2021 and resigned 25 July 2022)
J Frost	(Appointed 14 March 2022)
T Brushett	(Appointed 9 August 2022)

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the financial statements.

The Charity is looking to develop the skills for the trustees and undertakes an annual skills audit to identify and address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Organisational Structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2021-2022 included:

Senior Leadership Team

- Chief Executive Officer Tracy Vallis
- Finance Manager Sarah Harris
- Business Manager Julie Johnson
- Operational Manager Natasha Jean-Louis
- Operational Manager Zoe McKee
- Operational Manager Ranjit Sindhar
- Operational Manager Gemma Faraway
- Therapeutic Services Lead Anita Chellamah-Nurse

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider, Rickard Luckin.

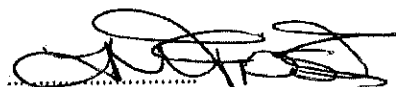
Auditor

In accordance with the company's articles, a resolution proposing that Rickard Luckin Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



J Frost

Trustee

Dated: 20.12.2022

CHANGING PATHWAYS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Changing Pathways for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHANGING PATHWAYS

Opinion

We have audited the financial statements of Changing Pathways (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHANGING PATHWAYS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularity, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charity's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of noncompliance throughout the audit, we also specifically considered where and how fraud may occur within the charity.

The potential effect of these laws and regulations on the financial statements varies considerably.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHANGING PATHWAYS

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective from 1 January 2019) and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011; employment legislation; health and safety legislation; safeguarding legislation; the regulatory requirements of the Charity Commission and data protection legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: recognition of income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHANGING PATHWAYS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kate Bell (Senior Statutory Auditor)
for and on behalf of Rickard Luckin Limited

21st December 2022

Chartered Accountants
Statutory Auditor

Phoenix House, Suite 8
Christopher Martin Road
Basildon
Essex
SS14 3EZ

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
<u>Income and endowments from:</u>						
Donations		51,374	-	6,140	57,514	84,048
Charitable activities	3	-	856,620	1,601,949	2,458,569	2,184,404
Fundraising	4	3,016	-	-	3,016	7,195
Investments	5	98	-	-	98	210
Other income	6	-	-	-	-	14,924
Total income		54,488	856,620	1,608,089	2,519,197	2,290,781
<u>Expenditure on:</u>						
Charitable activities	7	150,235	566,911	1,301,876	2,019,022	2,055,013
Net (outgoing)/incoming resources before transfers		(95,747)	289,709	306,213	500,175	235,768
Gross transfers between funds	16	(502)	-	502	-	-
Net (expenditure)/income for the year/ Net movement in funds		(96,249)	289,709	306,715	500,175	235,768
Fund balances at 1 April 2021		201,684	667,889	168,285	1,037,858	802,090
Fund balances at 31 March 2022		105,435	957,598	475,000	1,538,033	1,037,858

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations		67,365	-	16,683	84,048
Charitable activities	3	14,497	848,776	1,321,131	2,184,404
Other trading activities	4	7,015	180	-	7,195
Investments	5	210	-	-	210
Other income	6	5,678	6,806	2,440	14,924
Total income		94,765	855,762	1,340,254	2,290,781
<u>Expenditure on:</u>					
Charitable activities	7	-	684,098	1,370,915	2,055,013
Net (outgoing)/incoming resources before transfers		94,765	171,664	(30,661)	235,768
Gross transfers between funds		(14,104)	(19,037)	33,141	-
Net (expenditure)/income for the year/ Net movement in funds		80,661	152,627	2,480	235,768
Fund balances at 1 April 2020		121,023	515,262	165,805	802,090
Fund balances at 31 March 2021		201,684	667,889	168,285	1,037,858

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHANGING PATHWAYS

BALANCE SHEET

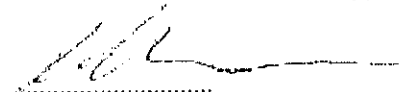
AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		73,415		80,994
Current assets					
Debtors	12	46,444		67,887	
Cash at bank and in hand		1,565,789		969,498	
		1,612,233		1,037,385	
Creditors: amounts falling due within one year	13	(147,615)		(80,521)	
Net current assets			1,464,618		956,864
Total assets less current liabilities			1,538,033		1,037,858
Income funds					
Restricted funds	14		475,000		168,285
<u>Unrestricted funds</u>					
Designated funds	15	957,598		667,889	
General unrestricted funds		105,435		201,684	
			1,063,033		869,573
			1,538,033		1,037,858

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 November 2022



P Collinson
Trustee

Company Registration No. 09941590

CHANGING PATHWAYS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		609,347		232,487
Investing activities					
Purchase of tangible fixed assets		(13,154)		(56,299)	
Proceeds on disposal of tangible fixed assets		-		7,321	
Investment income received		98		210	
Net cash used in investing activities			(13,056)		(48,768)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			596,291		183,719
Cash and cash equivalents at beginning of year			969,498		785,779
Cash and cash equivalents at end of year			<u>1,565,789</u>		<u>969,498</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Changing Pathways is a private company limited by guarantee incorporated in England and Wales. The registered office is Parklands Centre, Felmores End, Felmores, Basildon, Essex, SS13 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The nature of the Charity's funding is such that it relies on annual awards from local authorities and other charitable bodies. Income from grants is expected to remain consistent for the coming financial year, and as such the trustees do not have any concern over the charity's ability to operate for at least 12 months from the date of signing the financial statements.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Contractual income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Contractual income is deferred to the extent that it has been received but the right to the income is recognised in a future accounting period in order to match with performance under the terms of contract.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources including a category for costs directly related to management and running of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination of information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditures on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Refuge fixtures and fittings	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Changing Pathways, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Income recognition

The Trustees exercise judgement in applying the accounting policy for recognising grant income. Grants are reviewed on an individual basis to identify when any performance conditions are met, and there is unconditional entitlement to the grant, such that income can be recognised in the Statement of Financial Activities. Where performance conditions have not been met the grant income is deferred.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Outreach	Children's services	Refuge	Total 2022	Total 2021
	£	£	£	£	£
Grants	1,278,081	128,780	424,892	1,831,753	1,631,474
Laundry	-	-	1,276	1,276	1,210
Utilities	-	-	60,039	60,039	48,828
Housing benefit	-	-	565,501	565,501	502,892
	<u>1,278,081</u>	<u>128,780</u>	<u>1,051,708</u>	<u>2,458,569</u>	<u>2,184,404</u>
Analysis by fund					
Unrestricted funds - designated	856,620	-	-	856,620	
Restricted funds	<u>421,461</u>	<u>128,780</u>	<u>1,051,708</u>	<u>1,601,949</u>	
	<u>1,278,081</u>	<u>128,780</u>	<u>1,051,708</u>	<u>2,458,569</u>	
For the year ended 31 March 2021					
Unrestricted funds - general	11,960	-	2,537		14,497
Unrestricted funds - designated	848,776	-	-		848,776
Restricted funds	<u>358,923</u>	<u>27,220</u>	<u>934,988</u>		<u>1,321,131</u>
	<u>1,219,659</u>	<u>27,220</u>	<u>937,525</u>		<u>2,184,404</u>
Performance related grants					
ISAS	32,117	-	-	32,117	15,750
Children in Need	-	29,194	-	29,194	27,220
Thurrock Grants	-	-	400,892	400,892	139,591
Brighter futures	86,003	-	-	86,003	86,003
BME	54,904	-	-	54,904	38,208
EDAPP	80,000	-	-	80,000	75,660
Basildon Grants	-	-	24,000	24,000	256,964
Other	-	-	-	-	60,802
MOJ	119,999	-	-	119,999	82,500
EIDAS	856,620	-	-	856,620	848,776
Children & Young People	-	99,586	-	99,586	-
Counselling	33,450	-	-	33,450	-
Discretionary Housing Payment	-	-	14,988	14,988	-
	<u>1,278,081</u>	<u>128,780</u>	<u>424,892</u>	<u>1,831,753</u>	<u>1,631,474</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
Other fundraising events	3,016	7,015	-	7,015
Charity ball	-	-	180	180
Other trading activities	<u>3,016</u>	<u>7,015</u>	<u>180</u>	<u>7,195</u>

5 Investments

	2022 £	2021 £
Interest receivable	<u>98</u>	<u>210</u>

6 Other income

	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Net gain on disposal of tangible fixed assets	-	-	6,806	-	6,806
Coronavirus job retention scheme	-	5,678	-	2,440	8,118
	<u>-</u>	<u>5,678</u>	<u>6,806</u>	<u>2,440</u>	<u>14,924</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Outreach	Children's services	Refuge	Total 2022	Total 2021
	2022	2022	2022		
	£	£	£	£	£
Staff costs	682,166	49,088	272,631	1,003,885	1,077,786
Depreciation and impairment	6,585	-	1,985	8,570	3,644
Minibus and travel	3,243	1,697	4,287	9,227	4,871
Telephone charges	10,360	327	10,983	21,670	25,067
Admin and printing	7,675	-	8,287	15,962	15,804
Utilities	-	-	69,074	69,074	52,422
Equipment, repairs and renewals	-	-	67,683	67,683	26,917
Children's services	-	42,453	1,711	44,164	35,026
Computer costs	780	-	8,992	9,772	31,259
Household expenses	621	60	48,754	49,435	57,406
Insurance	-	-	2,159	2,159	3,207
Rent and rates	10,830	-	289,711	300,541	293,868
Recruitment	270	-	54	324	3,047
Training	18,905	2,068	2,988	23,961	28,443
Legal and professional fees	33,384	699	1,500	35,583	35,230
Bank charges	-	-	-	-	6
	<u>774,819</u>	<u>96,392</u>	<u>790,799</u>	<u>1,662,010</u>	<u>1,694,003</u>
Share of support costs (see note 8)	87,129	12,047	220,936	320,112	331,704
Share of governance costs (see note 8)	-	-	36,900	36,900	29,306
	<u>861,948</u>	<u>108,439</u>	<u>1,048,635</u>	<u>2,019,022</u>	<u>2,055,013</u>
Analysis by fund					
Unrestricted funds - general	-	-	150,235	150,235	-
Unrestricted funds - designated	566,911	-	-	566,911	684,098
Restricted funds	295,037	108,439	898,400	1,301,876	1,370,915
	<u>861,948</u>	<u>108,439</u>	<u>1,048,635</u>	<u>2,019,022</u>	<u>2,055,013</u>
For the year ended 31 March 2021					
Unrestricted funds - designated	684,098	-	-		684,098
Restricted funds	332,211	53,905	984,799		1,370,915
	<u>1,016,309</u>	<u>53,905</u>	<u>984,799</u>		<u>2,055,013</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	196,050	-	196,050	222,147	222,147
Depreciation	12,163	-	12,163	11,926	11,926
Minibus and travel	2,134	-	2,134	926	926
Telephone charges	12,994	-	12,994	10,816	10,816
Admin and printing	25,959	-	25,959	18,739	18,739
Rent, rates and utilities	9,712	-	9,712	15,157	15,157
Equipment and computer repairs	23,717	-	23,717	19,234	19,234
Training and recruitment	13,507	-	13,507	3,548	3,548
Household expenses	3,450	-	3,450	9,333	9,333
Insurance	19,193	-	19,193	18,558	18,558
Bank charges	1,233	-	1,233	1,320	1,320
Audit fees	-	14,160	14,160	-	11,878
Accountancy	-	3,692	3,692	-	4,861
Legal and professional	-	19,048	19,048	-	12,567
	<u>320,112</u>	<u>36,900</u>	<u>357,012</u>	<u>331,704</u>	<u>361,010</u>
Analysed between					
Charitable activities	<u>320,112</u>	<u>36,900</u>	<u>357,012</u>	<u>331,704</u>	<u>361,010</u>

Trustees consider that overhead costs are largely attributable to providing outreach and refuge, which are the the main activities of the charity. Therefore, 12.5% of support and governance costs have been allocated accordingly against charitable projects, with the remaining costs allocated to refuge and early outreach.

Governance costs includes payments to the auditors of £14,160 (2021: £11,878) for audit fees and £3,692 (2021: £4,861) for non-audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or previous year.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the current or previous year.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

	2022 Number	2021 Number
Caring services	42	45
Administration of the charity	5	6
	<u>47</u>	<u>51</u>

Employment costs

	2022 £	2021 £
Wages and salaries	1,077,169	1,186,227
Social security costs	90,454	91,913
Other pension costs	32,312	21,793
	<u>1,199,935</u>	<u>1,299,933</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	<u>1</u>	<u>1</u>

11 Tangible fixed assets

	Refuge fixtures and fittings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2021	24,701	83,044	14,000	121,745
Additions	12,022	1,132	-	13,154
	<u>36,723</u>	<u>84,176</u>	<u>14,000</u>	<u>134,899</u>
At 31 March 2022				
Depreciation and impairment				
At 1 April 2021	12,320	28,431	-	40,751
Depreciation charged in the year	3,495	13,738	3,500	20,733
	<u>15,815</u>	<u>42,169</u>	<u>3,500</u>	<u>61,484</u>
At 31 March 2022				
Carrying amount				
At 31 March 2022	<u>20,908</u>	<u>42,007</u>	<u>10,500</u>	<u>73,415</u>
At 31 March 2021	<u>12,381</u>	<u>54,613</u>	<u>14,000</u>	<u>80,994</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	-	31,259
Prepayments and accrued income	46,444	36,628
	<u>46,444</u>	<u>67,887</u>
13 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	39,861	40,252
Other creditors	2,605	269
Accruals and deferred income	105,149	40,000
	<u>147,615</u>	<u>80,521</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Childrens funding	-	-	(34,551)	34,551	-	-	-	-	-	-
Children in need	-	27,220	(19,354)	-	7,866	29,194	(23,605)	-	-	13,455
EDAPP	-	75,660	(59,478)	-	16,182	80,000	(53,999)	-	-	42,183
ISAS	-	15,750	(29,226)	13,476	-	32,117	(34,391)	3,997	-	1,723
Counselling	-	296	(34,414)	34,118	-	33,450	(20,653)	-	-	12,797
Children & Young People	-	-	-	-	-	99,586	(84,822)	-	-	14,764
Refuge	149,593	875,515	(927,303)	-	97,805	1,072,835	(886,741)	-	-	283,899
Brighter futures	-	86,003	(86,003)	-	-	86,003	(64,813)	-	-	21,190
BME	14,139	38,208	(43,756)	-	8,591	54,905	(46,893)	-	-	16,603
MHCLG	-	78,300	(57,498)	(12,747)	8,055	-	(2,600)	502	-	5,957
Resettlement	2,073	22,802	(15,281)	-	9,594	-	(512)	-	-	9,082
Big Lottery	-	38,000	(16,770)	(16,838)	4,392	-	(1,191)	-	-	3,201
MOJ	-	82,500	(47,281)	(19,419)	15,800	119,999	(81,656)	(3,997)	-	50,146
	165,805	1,340,254	(1,370,915)	33,141	168,285	1,608,089	(1,301,876)	502	-	475,000

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

(Continued)

Children's funding - Children's funding from donations is restricted to providing children's services.

Children In Need - Funding is restricted to the costs of employing a Children and Young Persons Co-ordinator.

EDAPP Project - Funding is restricted to providing services under the Essex Domestic Abuse Partnership Project in conjunction with Colchester and Tendring Women's Refuge.

ISAS Project - Funding received from the Big Lottery Fund is restricted to providing the Independent Stalking Advocacy Service.

Counselling - Funding used to help counselling services to support women affected by domestic violence.

Children & Young People - Funding received to help support children and young people who are affected by domestic violence.

Refuge - Funding from Thurrock, Basildon and Rochford Council is restricted to providing refuge services.

Brighter futures - Funding from Thurrock is restricted to early intervention of domestic abuse.

BME - Funding is restricted to providing support to black, minority and ethnic communities.

MHCLG - Funding received to provide domestic abuse safe accommodation.

Resettlement - Funding is restricted to support women affected by domestic violence to move on from refuge accommodation

Big Lottery - Funding used to deliver activities specifically aimed to support communities through COVID

MOJ - Funding for the delivery of services for domestic abuse and sexual violence services.

Material Transfers

MHCLG - the charity elected to transfer funds from the unrestricted funds to help support the services.

Refuge - the charity elected to transfer funds from the unrestricted fund to be used against central costs involved in operating the refuges.

ISAS - the charity received approval to transfer monies from the MOJ COVID fund to help support the services.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Movement in funds		Transfers £	Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
Capital	16,532	6,806	-	2,269	25,607	-	(3,500)	22,107
Rent	100,000	-	-	-	100,000	-	-	100,000
Contingency	16,590	-	-	65	16,655	-	-	16,655
Friends of refuge kids	146,556	-	-	-	146,556	-	-	146,556
EIDAS	235,584	848,956	(684,098)	(21,371)	379,071	856,620	(563,411)	672,280
	<u>515,262</u>	<u>855,762</u>	<u>(684,098)</u>	<u>(19,037)</u>	<u>667,889</u>	<u>856,620</u>	<u>(566,911)</u>	<u>957,598</u>

Designated capital fund - The balance represents a minibus fund. This fund is made up of two elements, a cash element and also a capital element. The cash element is a reserve that is built up to enable the organisation to purchase a new minibus when the need arises. The capital element is the written down value of the minibus.

Designated rent reserve fund - The rent reserve fund, transferred from Basilidon Women's Aid, was set up in 2008 as a condition of a new lease agreement. It is intended that the fund hold at least a minimum of two months of operating costs in reserve at any one time. In view of rising costs, it has been decided by the Trustee Committee that the balance in this fund should not be less than £100,000.

Designated contingency fund - This fund is for any unforeseen and contingent events that may occur. It has been decided by the Trustee Committee that the balance in this fund should not be less than £15,000.

Designated Friends of Refuge Kids fund - This fund was set up to collect the income and cover the costs of charity events held to raise money primarily for, but not restricted to, the children at the refuge.

Essex Integrated Domestic Abuse Services - Funding to support victims of domestic abuse and their families, including provision of a family unit including offering life skills and resources to rebuild their lives.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Tangible assets	47,705		10,500		15,210		73,415		46,714		14,000		20,280		80,994	
Current assets/(liabilities)	57,730		947,098		459,790		1,464,618		154,970		653,889		148,005		956,864	
	<u>105,435</u>		<u>957,598</u>		<u>475,000</u>		<u>1,538,033</u>		<u>201,684</u>		<u>667,889</u>		<u>168,285</u>		<u>1,037,858</u>	

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £22,405 (2021: £21,793).

18 Financial commitments, guarantees and contingent liabilities

Multi-employer defined benefit pension scheme:

On 8/5/17 all pension schemes were transferred over from Basildon Women's Aid to Changing Pathways. Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Basildon Women's Aid, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

The charity is required to pay additional contributions as required towards the charity's share of the deficit. These contributions are charged as an expense as they fall due.

From May 2016, membership of this scheme has ceased and employees are now entitled to join a defined contribution scheme.

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	73,514	85,041

	Services provided to the charity	
	2022 £	2021 £
Other related parties	-	12,000

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	43,156	39,431
Between two and five years	73,026	83,849
In over five years	-	3,882
	<u>116,182</u>	<u>127,162</u>

21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	500,175	235,768
Adjustments for:		
Investment income recognised in statement of financial activities	(98)	(210)
Gain on disposal of tangible fixed assets	-	(6,806)
Depreciation and impairment of tangible fixed assets	20,733	15,570
Movements in working capital:		
Decrease in debtors	21,443	170
(Decrease)/increase in creditors	(1,148)	10,797
Increase/(decrease) in deferred income	68,242	(22,802)
Cash generated from operations	<u>609,347</u>	<u>232,487</u>

Charity Registration No. 1172214

Company Registration No. 09941590 (England and Wales)

CHANGING PATHWAYS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

CHANGING PATHWAYS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Deeney	
	L Headley	
	L Martin	
	P Collinson	(Appointed 5 July 2021)
	J Frost	(Appointed 14 March 2022)
	T Brushett	(Appointed 9 August 2022)
Secretary	S Harris	
Charity number	1172214	
Company number	09941590	
Registered office	Parklands Centre Felmores End Felmores Basildon Essex SS13 1PN	
Auditor	Rickard Luckin Limited Phoenix House, Suite 8 Christopher Martin Road Basildon Essex SS14 3EZ	
Charity's website	https://changingpathways.org/	

CHANGING PATHWAYS

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and Activities

In this report the Trustees of Changing Pathways look at what the Charity has achieved and the outcomes of our work between April 2021 and March 2022. This report reviews our progress:

- towards achieving our vision of a world in which all can live fulfilled lives free from domestic abuse
- towards achieving our mission in pursuit of this vision to help each individual find their pathway out of a life of domestic abuse and change their future for the better,
- by identifying the key aims and objectives that we have worked towards and how successful Changing Pathways has been in focusing activity on the pursuance of our charitable objects, namely:

'To relieve the needs of persons who are victims of, or in fear of, domestic violence and/or abuse in Essex and surrounding areas in particular but not exclusively, by providing refuge, counselling and practical support for victims of domestic violence, raising public awareness of domestic abuse issues; and in such other ways as the trustees may from time to time decide.'

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system and an annual consultation programme for staff and clients.

Beneficiaries of our Services

During 2021-22, the Charity has continued to deliver specialist support to survivors of domestic abuse, covering South and West Essex which comes under the remit of Essex County Council and the Borough Councils of Basildon, Brentwood, Castle Point, the District Councils of Epping Forest, Harlow and Rochford, and the Unitary Authority of Thurrock.

We strive to provide responsive and high-quality support to survivors of the broadest definition of domestic abuse including stalking and harassment, 'honour-based' abuse and forced marriage and all other forms of violence against women and girls. We take a strength-based approach to our support, working with survivors to empower them to choose a different pathway, one that enables them to live their lives free from fear and abuse.

Covid 19

As we adjusted throughout the global pandemic we learnt from our data that domestic abuse was in a state of flux; our usual peaks and troughs were disturbed and where we saw a sudden decrease in referrals early on, this was followed by a rapid and significant increase soon after. Throughout Summer 2021-2022 our numbers stayed high. Working from home and restrictions on face to face contact were challenging for practitioners and clients as they adapted to connecting remotely, always having safety at the forefront of their thinking. For some of our clients the 'new normal' remote way of receiving support was comfortable, but for some, however, this would not have been their preference. Our refuge accommodation remained open with the appropriate safety measures and support from Public Health where there were instances of Covid in our residential communities. As time rolled on and we became clearer about how we could manage our work and Covid, we were able to re-introduce face to face contact in line with risk assessing the overall situation.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statistics

In 2021-22, Changing Pathways reached a total of 2,062 survivors of domestic abuse, providing both telephone and face to face support. The total number of survivors reached in 2021-22 represents a slight decrease on 2020-21 where Changing Pathways reached 2,153 survivors.

Domestic abuse has a devastating impact on all communities. However, as reflected in the gendered nature of domestic abuse, the majority of survivors we supported were female. Reflecting the changing local community profile, the number of clients accessing our BAME service has increased by 28% from 92 in 2021 to 118 in 2022.

15% of clients were from BAME (Black, Asian, Minority Ethnic) communities. 34% of clients reported being disabled with 22% of disabled survivors reporting having more than one disability. 26% had a mental health disability. Across all of our services 32% (434) were victims of surveillance/harassment/stalking types of abuse. 56 of these victims were open to our Stalking and Harassment service.

We received 108 referrals for our refuge services, a decrease of 13 referrals on the previous year with 74 being offered a place in one of our temporary bed spaces. In total, the number of survivors of domestic abuse that we accommodated was slightly higher with 108 women and 142 children in our refuges and they stayed on average for 7.27 months, which is one month shorter than the previous year.

Women who stayed in the refuge were supported to achieve positive outcomes for their family, with 71% securing a safe move-on option and 98% of residents reporting an increase in confidence in asking for help and 100% reporting feeling better able to recognise abusive behaviour. 90% stated that they understand more about the impact of abuse on their child / children. 91% had an improvement in their support networks.

Across all our services 96% of survivors reported feeling better able to recognise abusive behaviour and 95% feel they understand more about the impact of abuse on my child/children.

The service continues to feel the impact of the COVID-19 pandemic, this is mainly due to the backlog in Crown Court, which currently has a delay of up to two years. Anecdotally the staff have noted a significant increase in complex cases that involve drug and/or alcohol and mental health, however other support services are struggling to meet the increased demand.

As always, we sought to keep our clients at the heart of everything we do and took this opportunity to re-model our therapeutic interventions moving us to a trauma informed approach to our work. New developments include a suite of psycho-educational videos, dialectical behavioural therapeutic groups and training for staff in Motivational Interviewing (a technique to support clients in working with change).

Our Achievements and Performance through 2020/2021

1 - Improve service offer for women experiencing multiple disadvantage and those accessing health services.

Our Independent Domestic Violence Advisor (IDVA) work at Basildon and Thurrock University Hospital continued throughout Covid 19 and both National and Local lockdowns, and we successfully secured funding increasing our staffing levels to two full time practitioners. Through 2021-2022 the Essex Domestic Abuse Partnership Project (EDAPP) service supported 38% more people compared to the previous year.

We have continued to deliver specific services for victims of stalking, sustaining levels of funding.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 - Ensure our services promote and reflect increased equality and diversity and hidden harms.

Throughout 2021-22 we continued to build on the work we undertook in 2019 to help us develop our understanding around all issues of Equality and Diversity and set our intentions in prioritising this area of work.

We have improved our analysis of equality and diversity data across the organisation and have set our intention to feature this as a key headline in the 2022 – 2025 strategic plan.

Our specialist BAME service has expanded and funding is more secure. Our service experienced a 16% increase in referrals from the previous year. Since 2018-19 the number of clients accessing the service has grown by 116%.

Via the Inclusivity Panel we continue to consider how best the organisation can meet the needs of the LGBTQ+ survivors of domestic abuse and explore partnerships to increase accessibility for this group. The inclusivity work is practitioner-led and is a place for us to explore best practice and check new developments in our work against our equality and diversity expectations.

3 - Expand our service offer for children and young people.

We have achieved a lot in this area of our planned work despite the challenges that the pandemic brought in terms of accessing training.

The addition of our Children and Families' Lead, a senior practitioner post, enabled us to make significant inroads in planned developments, affording us the capacity to introduce working with the children in a trauma informed way using the trauma animals developed by The Beacon House Trust. Introducing the Incredible Years Programme to our offer for families has enabled mothers to understand how the abuse has affected their children and how this is displayed through the children's behaviour, giving them the tools and strategies to use to decrease these challenging behaviours.

We continue to deliver the Helping Hands Programme for children.

4 - Develop specialist interventions in trauma informed work, group work and training to aid recovery.

We spent significant time during the year to fully remodel our therapeutic interventions for both adults and children as we commit to establishing ourselves as a trauma informed service. We have developed a suite of psycho-educational videos that our clients will be able to work through with their case worker to support them in understanding the impact of the trauma they have experienced may have had. We have developed a dialectical behaviour therapeutic-based programme which addresses things like increasing distress tolerance and emotional regulation as well as some mindfulness practice.

Building upon some of the training sessions we had in place, we now have a full suite of off the shelf training options that we have been able to deliver to key partners. We have worked with a number of agencies including Essex Police, Epping Forest District Council and Thurrock L.A. to deliver these training sessions using remote platforms throughout the pandemic. Not only has this helped increase the domestic abuse knowledge base across all partners but it has also supported our partnership working, raising our profile and clarifying referral mechanisms.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 – Provide the highest quality services to survivors of domestic abuse through an employee development and succession programme.

Changing Pathways is fully committed to continuing professional development (CPD) and we very much want to establish a sustainable mechanism for welcoming new staff into our team, ensuring they are supported and challenged in their learning and fully embedding CPD into our culture and practice. With this in mind we have developed a Core Competency Framework which sets out induction plans and key performance indicators for employees ensuring they are aligned to the organisational vision and values. Going forward we will be able to conduct appraisals and set training plans and objectives using this framework. During the year of 2021 we developed our Domestic Abuse Practitioner (DAP) staff with the introduction of Vocational Qualification Assessment (VQAS) training.

We have continued with our training for Independent Domestic Violence Advisors through the 2021-2022 year.

6 - Develop a pathway to client involvement and set out the organisations approach to full involvement across all aspects of the organisation

This has been a challenging area for Changing Pathways in terms of delivering through a pandemic year where face to face contact has been significantly limited by government guidelines in relation to working safely with Covid 19. We have been able to establish focus groups for both our clients and practitioners so we have forums where we can consult where needed.

Plans for the Future – Strategic Plan April 1st 2022 to March 31st 2025

We continue to work on, and have begun to implement our strategic plan. Working inclusively with all colleagues is informed by the Changing Pathways culture and our commitment to empowering each other.

As a result, a number of headline areas emerged, to form the Strategic Plan 2022 to 2025, as follows:

- To invest and develop our workforce.
- To increase Financial Resilience.
- To improve the management of our assets.
- To develop our presence in the West of the county.
- To fully embed our Equality and Diversity commitment across the organisation.
- To develop our social media presence across multiple platforms.

Financial Review

In 21-22 the DA Bill was fully enacted, the main area of focus on this was that children were seen as victims within their own right. This provided an increase in funding to DA organisations to recognise this. Changing Pathways successfully bid for further funding to ensure that the Local Authorities Statutory duty was met and that the programme for children was funded appropriately. This funded has continued into 22-23 with a view of a tender process after that date.

The significance in increase funding and better awareness has also meant that staff recruitment and retention was problematic, this is expected to be further impacted by the cost of living crisis.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy

Changing Pathways has two types of funds as follows:

Restricted funds

- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

To assist the Charity in meeting its charitable objectives in the future, a number of designated funds have been created. The Capital reserve was set up to finance the continuous replacement of a minibus which is central to the day to day running of the Charity's functions. This reserve is maintained at approximately the value of the current vehicle plus cash reserve necessary to replace which is currently £22,107. The Rent Reserve is a condition of the property lease and holds at least two months' worth of operating costs which will be used to meet rental commitments should incoming resources and general-purpose funds not be sufficient. The Board have decided that this fund should be maintained at £100,000. The Contingency fund was set up to help meet any unforeseen expenses and has been set at not less than £15,000 by Trustees and it is currently at £16,655.

The available funds in the reserves at the year-end were £1,538,033. Included within the available funds are restricted funds of £475,000.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the Board meetings.

Review of Financial Position

Changing Pathways holds a reasonable financial position.

During the year the charity had total incoming resources of £2,519,197 (2021: £2,290,781), it incurred expenses totalling £2,019,022 (2021: £2,055,013), generating an operating surplus of £500,175 (2021: £235,768). The total Net Assets of the charity at the year end were £1,538,033 (2021: £1,037,858) which is represented by restricted reserves of £475,000 (2021: £168,285), designated funds of £957,598 (2021: £667,889) and unrestricted reserves of £201,684 (2021: £105,435).

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, Governance and Management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association, dated 7 January 2016.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31st March 2021 was six.

Trustees - The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Deeney	
KJ Fowler	(Resigned 5 July 2021)
J Gould	(Resigned 30 June 2022)
S Reed	(Resigned 21 September 2021)
L Headley	
L Martin	
P Collinson	(Appointed 5 July 2021)
A Wright	(Appointed 5 July 2021 and resigned 25 July 2022)
J Frost	(Appointed 14 March 2022)
T Brushett	(Appointed 9 August 2022)

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the financial statements.

The Charity is looking to develop the skills for the trustees and undertakes an annual skills audit to identify and address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Organisational Structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2021-2022 included:

Senior Leadership Team

- Chief Executive Officer Tracy Vallis
- Finance Manager Sarah Harris
- Business Manager Julie Johnson
- Operational Manager Natasha Jean-Louis
- Operational Manager Zoe McKee
- Operational Manager Ranjit Sindhar
- Operational Manager Gemma Faraway
- Therapeutic Services Lead Anita Chellamah-Nurse

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider, Rickard Luckin.

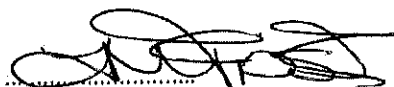
Auditor

In accordance with the company's articles, a resolution proposing that Rickard Luckin Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



J Frost

Trustee

Dated: 20.12.2022

CHANGING PATHWAYS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Changing Pathways for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHANGING PATHWAYS

Opinion

We have audited the financial statements of Changing Pathways (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHANGING PATHWAYS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularity, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charity's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of noncompliance throughout the audit, we also specifically considered where and how fraud may occur within the charity.

The potential effect of these laws and regulations on the financial statements varies considerably.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHANGING PATHWAYS

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective from 1 January 2019) and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011; employment legislation; health and safety legislation; safeguarding legislation; the regulatory requirements of the Charity Commission and data protection legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: recognition of income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHANGING PATHWAYS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kate Bell (Senior Statutory Auditor)
for and on behalf of Rickard Luckin Limited

21st December 2022

Chartered Accountants
Statutory Auditor

Phoenix House, Suite 8
Christopher Martin Road
Basildon
Essex
SS14 3EZ

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
<u>Income and endowments from:</u>						
Donations		51,374	-	6,140	57,514	84,048
Charitable activities	3	-	856,620	1,601,949	2,458,569	2,184,404
Fundraising	4	3,016	-	-	3,016	7,195
Investments	5	98	-	-	98	210
Other income	6	-	-	-	-	14,924
Total income		54,488	856,620	1,608,089	2,519,197	2,290,781
<u>Expenditure on:</u>						
Charitable activities	7	150,235	566,911	1,301,876	2,019,022	2,055,013
Net (outgoing)/incoming resources before transfers		(95,747)	289,709	306,213	500,175	235,768
Gross transfers between funds	16	(502)	-	502	-	-
Net (expenditure)/income for the year/ Net movement in funds		(96,249)	289,709	306,715	500,175	235,768
Fund balances at 1 April 2021		201,684	667,889	168,285	1,037,858	802,090
Fund balances at 31 March 2022		105,435	957,598	475,000	1,538,033	1,037,858

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations		67,365	-	16,683	84,048
Charitable activities	3	14,497	848,776	1,321,131	2,184,404
Other trading activities	4	7,015	180	-	7,195
Investments	5	210	-	-	210
Other income	6	5,678	6,806	2,440	14,924
Total income		94,765	855,762	1,340,254	2,290,781
<u>Expenditure on:</u>					
Charitable activities	7	-	684,098	1,370,915	2,055,013
Net (outgoing)/incoming resources before transfers		94,765	171,664	(30,661)	235,768
Gross transfers between funds		(14,104)	(19,037)	33,141	-
Net (expenditure)/income for the year/ Net movement in funds		80,661	152,627	2,480	235,768
Fund balances at 1 April 2020		121,023	515,262	165,805	802,090
Fund balances at 31 March 2021		201,684	667,889	168,285	1,037,858

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHANGING PATHWAYS

BALANCE SHEET

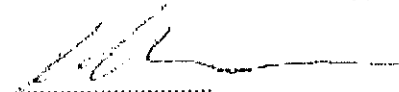
AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		73,415		80,994
Current assets					
Debtors	12	46,444		67,887	
Cash at bank and in hand		1,565,789		969,498	
		1,612,233		1,037,385	
Creditors: amounts falling due within one year	13	(147,615)		(80,521)	
Net current assets			1,464,618		956,864
Total assets less current liabilities			1,538,033		1,037,858
Income funds					
Restricted funds	14		475,000		168,285
<u>Unrestricted funds</u>					
Designated funds	15	957,598		667,889	
General unrestricted funds		105,435		201,684	
			1,063,033		869,573
			1,538,033		1,037,858

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 November 2022



P Collinson
Trustee

Company Registration No. 09941590

CHANGING PATHWAYS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		609,347		232,487
Investing activities					
Purchase of tangible fixed assets		(13,154)		(56,299)	
Proceeds on disposal of tangible fixed assets		-		7,321	
Investment income received		98		210	
Net cash used in investing activities			(13,056)		(48,768)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			596,291		183,719
Cash and cash equivalents at beginning of year			969,498		785,779
Cash and cash equivalents at end of year			<u>1,565,789</u>		<u>969,498</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Changing Pathways is a private company limited by guarantee incorporated in England and Wales. The registered office is Parklands Centre, Felmores End, Felmores, Basildon, Essex, SS13 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The nature of the Charity's funding is such that it relies on annual awards from local authorities and other charitable bodies. Income from grants is expected to remain consistent for the coming financial year, and as such the trustees do not have any concern over the charity's ability to operate for at least 12 months from the date of signing the financial statements.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Contractual income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Contractual income is deferred to the extent that it has been received but the right to the income is recognised in a future accounting period in order to match with performance under the terms of contract.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources including a category for costs directly related to management and running of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination of information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditures on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Refuge fixtures and fittings	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Changing Pathways, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Income recognition

The Trustees exercise judgement in applying the accounting policy for recognising grant income. Grants are reviewed on an individual basis to identify when any performance conditions are met, and there is unconditional entitlement to the grant, such that income can be recognised in the Statement of Financial Activities. Where performance conditions have not been met the grant income is deferred.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Outreach	Children's services	Refuge	Total 2022	Total 2021
	£	£	£	£	£
Grants	1,278,081	128,780	424,892	1,831,753	1,631,474
Laundry	-	-	1,276	1,276	1,210
Utilities	-	-	60,039	60,039	48,828
Housing benefit	-	-	565,501	565,501	502,892
	<u>1,278,081</u>	<u>128,780</u>	<u>1,051,708</u>	<u>2,458,569</u>	<u>2,184,404</u>
Analysis by fund					
Unrestricted funds - designated	856,620	-	-	856,620	
Restricted funds	<u>421,461</u>	<u>128,780</u>	<u>1,051,708</u>	<u>1,601,949</u>	
	<u>1,278,081</u>	<u>128,780</u>	<u>1,051,708</u>	<u>2,458,569</u>	
For the year ended 31 March 2021					
Unrestricted funds - general	11,960	-	2,537		14,497
Unrestricted funds - designated	848,776	-	-		848,776
Restricted funds	<u>358,923</u>	<u>27,220</u>	<u>934,988</u>		<u>1,321,131</u>
	<u>1,219,659</u>	<u>27,220</u>	<u>937,525</u>		<u>2,184,404</u>
Performance related grants					
ISAS	32,117	-	-	32,117	15,750
Children in Need	-	29,194	-	29,194	27,220
Thurrock Grants	-	-	400,892	400,892	139,591
Brighter futures	86,003	-	-	86,003	86,003
BME	54,904	-	-	54,904	38,208
EDAPP	80,000	-	-	80,000	75,660
Basildon Grants	-	-	24,000	24,000	256,964
Other	-	-	-	-	60,802
MOJ	119,999	-	-	119,999	82,500
EIDAS	856,620	-	-	856,620	848,776
Children & Young People	-	99,586	-	99,586	-
Counselling	33,450	-	-	33,450	-
Discretionary Housing Payment	-	-	14,988	14,988	-
	<u>1,278,081</u>	<u>128,780</u>	<u>424,892</u>	<u>1,831,753</u>	<u>1,631,474</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
Other fundraising events	3,016	7,015	-	7,015
Charity ball	-	-	180	180
Other trading activities	<u>3,016</u>	<u>7,015</u>	<u>180</u>	<u>7,195</u>

5 Investments

	2022 £	2021 £
Interest receivable	<u>98</u>	<u>210</u>

6 Other income

	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Net gain on disposal of tangible fixed assets	-	-	6,806	-	6,806
Coronavirus job retention scheme	-	5,678	-	2,440	8,118
	<u>-</u>	<u>5,678</u>	<u>6,806</u>	<u>2,440</u>	<u>14,924</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Outreach	Children's services	Refuge	Total 2022	Total 2021
	2022	2022	2022		
	£	£	£	£	£
Staff costs	682,166	49,088	272,631	1,003,885	1,077,786
Depreciation and impairment	6,585	-	1,985	8,570	3,644
Minibus and travel	3,243	1,697	4,287	9,227	4,871
Telephone charges	10,360	327	10,983	21,670	25,067
Admin and printing	7,675	-	8,287	15,962	15,804
Utilities	-	-	69,074	69,074	52,422
Equipment, repairs and renewals	-	-	67,683	67,683	26,917
Children's services	-	42,453	1,711	44,164	35,026
Computer costs	780	-	8,992	9,772	31,259
Household expenses	621	60	48,754	49,435	57,406
Insurance	-	-	2,159	2,159	3,207
Rent and rates	10,830	-	289,711	300,541	293,868
Recruitment	270	-	54	324	3,047
Training	18,905	2,068	2,988	23,961	28,443
Legal and professional fees	33,384	699	1,500	35,583	35,230
Bank charges	-	-	-	-	6
	<u>774,819</u>	<u>96,392</u>	<u>790,799</u>	<u>1,662,010</u>	<u>1,694,003</u>
Share of support costs (see note 8)	87,129	12,047	220,936	320,112	331,704
Share of governance costs (see note 8)	-	-	36,900	36,900	29,306
	<u>861,948</u>	<u>108,439</u>	<u>1,048,635</u>	<u>2,019,022</u>	<u>2,055,013</u>
Analysis by fund					
Unrestricted funds - general	-	-	150,235	150,235	-
Unrestricted funds - designated	566,911	-	-	566,911	684,098
Restricted funds	295,037	108,439	898,400	1,301,876	1,370,915
	<u>861,948</u>	<u>108,439</u>	<u>1,048,635</u>	<u>2,019,022</u>	<u>2,055,013</u>
For the year ended 31 March 2021					
Unrestricted funds - designated	684,098	-	-		684,098
Restricted funds	332,211	53,905	984,799		1,370,915
	<u>1,016,309</u>	<u>53,905</u>	<u>984,799</u>		<u>2,055,013</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	196,050	-	196,050	222,147	222,147
Depreciation	12,163	-	12,163	11,926	11,926
Minibus and travel	2,134	-	2,134	926	926
Telephone charges	12,994	-	12,994	10,816	10,816
Admin and printing	25,959	-	25,959	18,739	18,739
Rent, rates and utilities	9,712	-	9,712	15,157	15,157
Equipment and computer repairs	23,717	-	23,717	19,234	19,234
Training and recruitment	13,507	-	13,507	3,548	3,548
Household expenses	3,450	-	3,450	9,333	9,333
Insurance	19,193	-	19,193	18,558	18,558
Bank charges	1,233	-	1,233	1,320	1,320
Audit fees	-	14,160	14,160	-	11,878
Accountancy	-	3,692	3,692	-	4,861
Legal and professional	-	19,048	19,048	-	12,567
	<u>320,112</u>	<u>36,900</u>	<u>357,012</u>	<u>331,704</u>	<u>361,010</u>
Analysed between					
Charitable activities	<u>320,112</u>	<u>36,900</u>	<u>357,012</u>	<u>331,704</u>	<u>361,010</u>

Trustees consider that overhead costs are largely attributable to providing outreach and refuge, which are the the main activities of the charity. Therefore, 12.5% of support and governance costs have been allocated accordingly against charitable projects, with the remaining costs allocated to refuge and early outreach.

Governance costs includes payments to the auditors of £14,160 (2021: £11,878) for audit fees and £3,692 (2021: £4,861) for non-audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or previous year.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the current or previous year.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

	2022 Number	2021 Number
Caring services	42	45
Administration of the charity	5	6
	<u>47</u>	<u>51</u>

Employment costs

	2022 £	2021 £
Wages and salaries	1,077,169	1,186,227
Social security costs	90,454	91,913
Other pension costs	32,312	21,793
	<u>1,199,935</u>	<u>1,299,933</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	<u>1</u>	<u>1</u>

11 Tangible fixed assets

	Refuge fixtures and fittings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2021	24,701	83,044	14,000	121,745
Additions	12,022	1,132	-	13,154
	<u>36,723</u>	<u>84,176</u>	<u>14,000</u>	<u>134,899</u>
At 31 March 2022				
Depreciation and impairment				
At 1 April 2021	12,320	28,431	-	40,751
Depreciation charged in the year	3,495	13,738	3,500	20,733
	<u>15,815</u>	<u>42,169</u>	<u>3,500</u>	<u>61,484</u>
At 31 March 2022				
Carrying amount				
At 31 March 2022	<u>20,908</u>	<u>42,007</u>	<u>10,500</u>	<u>73,415</u>
At 31 March 2021	<u>12,381</u>	<u>54,613</u>	<u>14,000</u>	<u>80,994</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	-	31,259
Prepayments and accrued income	46,444	36,628
	<u>46,444</u>	<u>67,887</u>
13 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	39,861	40,252
Other creditors	2,605	269
Accruals and deferred income	105,149	40,000
	<u>147,615</u>	<u>80,521</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Childrens funding	-	-	(34,551)	34,551	-	-	-	-	-	-
Children in need	-	27,220	(19,354)	-	7,866	29,194	(23,605)	-	-	13,455
EDAPP	-	75,660	(59,478)	-	16,182	80,000	(53,999)	-	-	42,183
ISAS	-	15,750	(29,226)	13,476	-	32,117	(34,391)	3,997	-	1,723
Counselling	-	296	(34,414)	34,118	-	33,450	(20,653)	-	-	12,797
Children & Young People	-	-	-	-	-	99,586	(84,822)	-	-	14,764
Refuge	149,593	875,515	(927,303)	-	97,805	1,072,835	(886,741)	-	-	283,899
Brighter futures	-	86,003	(86,003)	-	-	86,003	(64,813)	-	-	21,190
BME	14,139	38,208	(43,756)	-	8,591	54,905	(46,893)	-	-	16,603
MHCLG	-	78,300	(57,498)	(12,747)	8,055	-	(2,600)	502	-	5,957
Resettlement	2,073	22,802	(15,281)	-	9,594	-	(512)	-	-	9,082
Big Lottery	-	38,000	(16,770)	(16,838)	4,392	-	(1,191)	-	-	3,201
MOJ	-	82,500	(47,281)	(19,419)	15,800	119,999	(81,656)	(3,997)	-	50,146
	165,805	1,340,254	(1,370,915)	33,141	168,285	1,608,089	(1,301,876)	502	-	475,000

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

(Continued)

Children's funding - Children's funding from donations is restricted to providing children's services.

Children In Need - Funding is restricted to the costs of employing a Children and Young Persons Co-ordinator.

EDAPP Project - Funding is restricted to providing services under the Essex Domestic Abuse Partnership Project in conjunction with Colchester and Tendring Women's Refuge.

ISAS Project - Funding received from the Big Lottery Fund is restricted to providing the Independent Stalking Advocacy Service.

Counselling - Funding used to help counselling services to support women affected by domestic violence.

Children & Young People - Funding received to help support children and young people who are affected by domestic violence.

Refuge - Funding from Thurrock, Basildon and Rochford Council is restricted to providing refuge services.

Brighter futures - Funding from Thurrock is restricted to early intervention of domestic abuse.

BME - Funding is restricted to providing support to black, minority and ethnic communities.

MHCLG - Funding received to provide domestic abuse safe accommodation.

Resettlement - Funding is restricted to support women affected by domestic violence to move on from refuge accommodation

Big Lottery - Funding used to deliver activities specifically aimed to support communities through COVID

MOJ - Funding for the delivery of services for domestic abuse and sexual violence services.

Material Transfers

MHCLG - the charity elected to transfer funds from the unrestricted funds to help support the services.

Refuge - the charity elected to transfer funds from the unrestricted fund to be used against central costs involved in operating the refuges.

ISAS - the charity received approval to transfer monies from the MOJ COVID fund to help support the services.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Movement in funds		Transfers £	Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
Capital	16,532	6,806	-	2,269	25,607	-	(3,500)	22,107
Rent	100,000	-	-	-	100,000	-	-	100,000
Contingency	16,590	-	-	65	16,655	-	-	16,655
Friends of refuge kids	146,556	-	-	-	146,556	-	-	146,556
EIDAS	235,584	848,956	(684,098)	(21,371)	379,071	856,620	(563,411)	672,280
	<u>515,262</u>	<u>855,762</u>	<u>(684,098)</u>	<u>(19,037)</u>	<u>667,889</u>	<u>856,620</u>	<u>(566,911)</u>	<u>957,598</u>

Designated capital fund - The balance represents a minibus fund. This fund is made up of two elements, a cash element and also a capital element. The cash element is a reserve that is built up to enable the organisation to purchase a new minibus when the need arises. The capital element is the written down value of the minibus.

Designated rent reserve fund - The rent reserve fund, transferred from Basilidon Women's Aid, was set up in 2008 as a condition of a new lease agreement. It is intended that the fund hold at least a minimum of two months of operating costs in reserve at any one time. In view of rising costs, it has been decided by the Trustee Committee that the balance in this fund should not be less than £100,000.

Designated contingency fund - This fund is for any unforeseen and contingent events that may occur. It has been decided by the Trustee Committee that the balance in this fund should not be less than £15,000.

Designated Friends of Refuge Kids fund - This fund was set up to collect the income and cover the costs of charity events held to raise money primarily for, but not restricted to, the children at the refuge.

Essex Integrated Domestic Abuse Services - Funding to support victims of domestic abuse and their families, including provision of a family unit including offering life skills and resources to rebuild their lives.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Tangible assets	47,705		10,500		15,210		73,415		46,714		14,000		20,280		80,994	
Current assets/(liabilities)	57,730		947,098		459,790		1,464,618		154,970		653,889		148,005		956,864	
	<u>105,435</u>		<u>957,598</u>		<u>475,000</u>		<u>1,538,033</u>		<u>201,684</u>		<u>667,889</u>		<u>168,285</u>		<u>1,037,858</u>	

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £22,405 (2021: £21,793).

18 Financial commitments, guarantees and contingent liabilities

Multi-employer defined benefit pension scheme:

On 8/5/17 all pension schemes were transferred over from Basildon Women's Aid to Changing Pathways. Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Basildon Women's Aid, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

The charity is required to pay additional contributions as required towards the charity's share of the deficit. These contributions are charged as an expense as they fall due.

From May 2016, membership of this scheme has ceased and employees are now entitled to join a defined contribution scheme.

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	73,514	85,041

	Services provided to the charity	
	2022 £	2021 £
Other related parties	-	12,000

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	43,156	39,431
Between two and five years	73,026	83,849
In over five years	-	3,882
	<u>116,182</u>	<u>127,162</u>

21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	500,175	235,768
Adjustments for:		
Investment income recognised in statement of financial activities	(98)	(210)
Gain on disposal of tangible fixed assets	-	(6,806)
Depreciation and impairment of tangible fixed assets	20,733	15,570
Movements in working capital:		
Decrease in debtors	21,443	170
(Decrease)/increase in creditors	(1,148)	10,797
Increase/(decrease) in deferred income	68,242	(22,802)
Cash generated from operations	<u>609,347</u>	<u>232,487</u>

CHANGING PATHWAYS

England & Wales - Charity number 1172214

Accounts



Empower
Respect and Dignity
Educate
Collaborate

CHANGING PATHWAYS

Our vision is of a world in which all can live fulfilled lives, free from domestic abuse. The report will review our progress in achievement of this vision and will examine our progress in relation to our key drivers.

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Empower

Respect and Dignity



Educate

Collaborate



CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2021

Summary

The trustees present their report and financial statements for the year ending 31st March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and Activities

In this report the Trustees of Changing Pathways look at what the Charity has achieved and the outcomes of our work between April 2020 and March 2021. This report reviews our progress:

- towards achieving our vision of a world in which all can live fulfilled lives free from domestic abuse
- towards achieving our mission in pursuit of this vision to help each individual find their pathway out of a life of domestic abuse and change their future for the better,
- by identifying the key aims and objectives that we have worked towards and how successful Changing Pathways has been in focusing activity on the pursuance of our charitable objects, namely:

'To relieve the needs of persons who are victims of, or in fear of, domestic violence and/or abuse in Essex and surrounding areas in particular but not exclusively, by providing refuge, counselling and practical support for victims of domestic violence, raising public awareness of domestic abuse issues; and in such other ways as the trustees may from time to time decide.'

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. This is supported by a performance monitoring and reporting system and an annual consultation programme for staff and clients.

Beneficiaries of our Services

During its third year of operation as Changing Pathways, the Charity has continued to deliver specialist support to survivors of domestic abuse, covering South and West Essex which comes under the remit of Essex County Council and the Borough Councils of Basildon, Brentwood, Castle Point, the District Councils of Epping Forest, Harlow and Rochford, and the Unitary Authority of Thurrock.

We strive to provide responsive and high-quality support to survivors of the broadest definition of domestic abuse including stalking and harassment, 'honour-based' abuse and forced marriage and all other forms of violence against women and girls. We take a strength-based approach to our support, working with survivors to empower them to choose a different pathway, one that enables them to live their lives free from fear and abuse.

Covid 19

As we adjusted throughout the global pandemic we learnt from our data that domestic abuse was in a state of flux; our usual peaks and troughs were disturbed and where we saw a sudden decrease in referrals early on, this was followed by a rapid and significant increase soon after. Throughout Summer 2020 our numbers stayed high overall, slowly settling through to the autumn. Working from home and restrictions on face to face contact were challenging for practitioners and clients as they adapted to connecting remotely, always having safety at the forefront of their thinking. For some of our clients the 'new normal' remote way of receiving support was comfortable, but for some, however, this would not have been their preference. Our refuge accommodation remained open with the appropriate safety measures and support from Public Health where there were instances of Covid in our residential communities. As time rolled on and we became clearer about how we could manage our work and Covid, we were able to re-introduce face to face contact in line with risk assessing the overall situation.

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2021

Statistics

In 2020-21, Changing Pathways reached a total of 2,153 survivors of domestic abuse, providing both telephone and face to face support with a total of 84% of survivors reporting improved personal outcomes. The total number of survivors reached in 2020-21 represents an increase of 17% on 2019-20 where Changing Pathways reached 1,844 survivors.

Domestic abuse has a devastating impact on all communities. However, as reflected in the gendered nature of domestic abuse, the majority of survivors we supported were female. Reflecting the changing local community profile, 12% of clients were from BAME (Black, Asian, Minority Ethnic) communities. 33% of clients reported being disabled with 6% of disabled survivors reporting having more than one disability. 25% had a mental health disability. Across all of our services 40% (455) were victims of surveillance/harassment/stalking types of abuse. 50 of these victims were open to our Stalking and Harassment service.

We received 121 referrals for our refuge services, a decrease of 100 referrals on the previous year with 64 being offered a place in one of our temporary bed spaces. In total, the number of survivors of domestic abuse that we accommodated was slightly lower with 101 women and 146 children in our refuges and they stayed on average for 8.1 months, which is two months longer than the previous year.

Women who stayed in the refuge were supported to achieve positive outcomes for their family, with 78% securing a safe move-on option and 92% of residents reporting an increase in confidence in asking for help and 97% reporting feeling better able to recognise abusive behaviour. 93% stated that they understand more about the impact of abuse on their child / children. 88% had an improvement in their support networks.

Across all our services 96% of survivors reported feeling better able to recognise abusive behaviour and 95% feel they understand more about the impact of abuse on my child/children.

Throughout the course of this financial period we have continued to be responsive to both the local picture and data as well as Government guidance in relation to the Covid-19 pandemic.

During periods of lockdown elements of our service provision that could not be adapted to remote ways of working have either been altered or stopped altogether, for example group work was suspended, and counselling provision moved to an on-line delivery platform where appropriate.

As always, we sought to keep our clients at the heart of everything we do and took this opportunity to re-model our therapeutic interventions moving us to a trauma informed approach to our work. New developments include a suite of psycho-educational videos, dialectical behavioural therapeutic groups and training for staff in Motivational Interviewing (a technique to support clients in working with change).

Our Achievements and Performance through 2020/2021

1 - Improve service offer for women experiencing multiple disadvantage and those accessing health services.

Our IDVA work at Basildon and Thurrock University Hospital continued throughout Covid 19 and both National and Local lockdowns, and we successfully secured funding increasing our staffing levels to two full time practitioners. Through 2020--2021 the EDAPP service supported 38% more people compared to the previous year.

We have continued to deliver specific services for victims of stalking, sustaining levels of funding.

In the early part of 2021 we became proud participants in the Essex Partnership University Trust-led Trauma Alliance, a group that shares both experience and new and emerging practice in working with trauma.

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2021

2 - Ensure our services promote and reflect increased equality and diversity and hidden harms.

Throughout 2020 we continued to build on the work we undertook in 2019 to help us develop our understanding around all issues of Equality and Diversity and set our intentions in prioritising this area of work. We worked with the National Centre for Diversity to systematically assess and review our policies, practices and culture, achieving the investor award for Equality and Diversity.

We have improved our analysis of equality and diversity data across the organisation and have set our intention to feature this as a key headline in the 2022 – 2025 strategic plan.

Our specialist BAME service has expanded and funding is more secure. Our service experienced a 59% increase in referrals from the previous year.

Via the Inclusivity Panel we continue to consider how best the organisation can meet the needs of the LGBTQ+ survivors of domestic abuse and explore partnerships to increase accessibility for this group. The inclusivity work is practitioner-led and is a place for us to explore best practice and check new developments in our work against our equality and diversity expectations.

3 - Expand our service offer for children and young people.

We have achieved a lot in this area of our planned work despite the challenges that the pandemic brought in terms of accessing training.

The addition of our Children and Families' Lead, a senior practitioner post, enabled us to make significant inroads in planned developments, affording us the capacity to introduce working with the children in a trauma informed way using the trauma animals developed by The Beacon House Trust. Introducing the Incredible Years Programme to our offer for families has enabled mothers to understand how the abuse has affected their children and how this is displayed through the children's behaviour, giving them the tools and strategies to use to decrease these challenging behaviours.

We continue to deliver the Helping Hands Programme for children.

4 - Develop specialist interventions in trauma informed work, group work and training to aid recovery.

We spent significant time during the year to fully remodel our therapeutic interventions for both adults and children as we commit to establishing ourselves as a trauma informed service. We have developed a suite of psycho-educational videos that our clients will be able to work through with their case worker to support them in understanding the impact of the trauma they have experienced may have had. We have developed a dialectical behaviour therapeutic-based programme which addresses things like increasing distress tolerance and emotional regulation as well as some mindfulness practice.

Building upon some of the training sessions we had in place, we now have a full suite of off the shelf training options that we have been able to deliver to key partners throughout the 2019-2020 year. We have worked with a number of agencies including Essex Police, Epping Forest District Council and Thurrock L.A. to deliver these training sessions using remote platforms throughout the pandemic. Not only has this helped increase the domestic abuse knowledge base across all partners but it has also supported our partnership working, raising our profile and clarifying referral mechanisms.

5 – Provide the highest quality services to survivors of domestic abuse through an employee development and succession programme.

Changing Pathways is fully committed to continuing professional development and we very much want to establish a sustainable mechanism for welcoming new staff into our team, ensuring they are supported and challenged in their learning and fully embedding CPD into our culture and practice. With this in mind we have developed a Core Competency Framework which sets out induction plans and key performance indicators for

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2021

employees ensuring they are aligned to the organisational vision and values. Going forward we will be able to conduct appraisals and set training plans and objectives using this framework.

We have continued with our training for Independent Domestic Violence Advisors through the 2019-2020 year.

6 - Develop a pathway to client involvement and set out the organisations approach to full involvement across all aspects of the organisation

This has been a challenging area for Changing Pathways in terms of delivering through a pandemic year where face to face contact has been significantly limited by government guidelines in relation to working safely with Covid 19. We have been able to establish focus groups for both our clients and practitioners so we have forums where we can consult where needed.

Plans for the Future – Strategic Plan April 1st 2022 to March 31st 2025

A Strategic Away Day was held off site in September 2021, attended by all staff and trustees. We worked with an external facilitator to work creatively and collaboratively in identifying and prioritising our future strategic work. Working inclusively with all colleagues is informed by the Changing Pathways culture and our commitment to empowering each other.

As a result, a number of headline areas emerged, to form the Strategic Plan 2022 to 2025, as follows:

- To invest and develop our workforce.
- To increase Financial Resilience.
- To improve the management of our assets.
- To develop our presence in the West of the county.
- To fully embed our Equality and Diversity commitment across the organisation.
- To develop our social media presence across multiple platforms.

Financial Review

In 2020-21, the senior leadership team were focused on managing the Covid-19 pandemic and the implications for the organisation. The Government Guidelines and restrictions increased financial burdens onto organisations to ensure Covid secure protocols were met. The organisation reacted promptly to bid for further funding to offset additional costs that the organisation incurred. Through securing of additional funding, we were able to build and develop our specialist services further.

Ongoing managing and adaptations to meet the changing need for the major tenders awarded previously was also undertaken.

These new contracts have provided a strong and sustainable financial foundation for the next three to five years and the focus can move to income generation to further build the specialist services and income diversification strategies.

Reserves Policy

Changing Pathways has two types of funds as follows:

Restricted funds

- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2021

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

To assist the Charity in meeting its charitable objectives in the future, a number of designated funds have been created. The Capital reserve was set up to finance the continuous replacement of a minibus which is central to the day to day running of the Charity's functions. This reserve is maintained at approximately the value of the current vehicle plus cash reserve necessary to replace which is currently £25,607. The Rent Reserve is a condition of the property lease and holds at least two months' worth of operating costs which will be used to meet rental commitments should incoming resources and general-purpose funds not be sufficient. The Board have decided that this fund should be maintained at £100,000. The Contingency fund was set up to help meet any unforeseen expenses and has been set at not less than £15,000 by Trustees and it is currently at £16,655.

The available funds in the reserves at the year-end were £1,037,858. Included within the available funds are restricted funds of £168,285.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the Board meetings.

In April 2021 the Domestic Abuse Act received Royal Assent placing new duties on Tier One local authorities in terms of responding to the housing needs of victims of domestic abuse, progressing changes to some criminal justice issues such as Domestic Abuse Protection Notices and Orders and establishing non-fatal strangulation as a criminal offence. In addition the Act recognises children as victims of domestic abuse in their own right bringing with it a funding stream that will support work previously paid for from organisational reserves and fund raising activities.

Review of Financial Position

Changing Pathways holds a reasonable financial position.

Structure, Governance and Management

Governing Document - The organisation is a charitable company limited by guarantee and registered as a Charity. The Charity is governed under its Articles of Association.

Company Status - Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31st March 2021 was six.

Trustees - The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Gould (Chair)
L Headley (Vice Chair)
P Collinson (Treasurer)
A Wright (Treasurer)
JK Deeney
L Martin

They have no beneficial interest in the Charity. All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

The trustees undertake an annual skills audit to identify and address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the accounts.

CHANGING PATHWAYS TRUSTEES' REPORT

FOR THE YEAR ENDING 31st MARCH 2021

Organisational Structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies.

The Trustees delegate day-to-day management of the Charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2020-2021 included:

Senior Leadership Team

- Chief Executive Officer Tracy Vallis
- Finance Manager Sarah Harris
- Business Manager Julie Johnson
- Operational Manager Natasha Jean-Louis
- Operational Manager Zoe McKee
- Operational Manager Ranjit Sindhar
- Operational Manager Gemma Faraway

The CEO and SLT make decisions on daily operations, with any decisions concerning the strategic direction, additional spend on budget, legal issues, governance and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are paid in accordance with the National Joint Council scales and are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation; due to Covid-19 situation there has been a delay in achieving accreditation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider, Rickard Luckin.

Auditor

Rickard Luckin Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at the General Meeting.

Disclosure of Information to Auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Jennifer Gould
Chair Person

Dated: 30th November 2021

Our Funders

Thank you

The following organisations and individuals have contributed to our work during the year through their kind donations and funding:

6th Billericay Scout Group
Castle Point Ladies Dining
Billericay Methodist Church
Corner Stone Lodge
Billericay PCC
L Willis
Mr & Mrs Martin
Randall memorial Christian Spiritualist Church
The Parochial Church
SEC
Salvation Army
Thorndons WI
Paypal
Grays URC Donations
Methodist Church Donation
Thorpe Hall Donation
Morrison & Foerster LLP Foundation
Food Bank
Sainsburys
The Funwalk Trust
Dogs Trust
Fiserv
Brentwood Belles
Devonshires

Billericay Methodist Church
S&H Morning Charity Group
George hopper
Demi Barker
IPEX management
Hatfield Peverel Bowling Club
Warrior Women
Shenfield & Hutton (Morning) W.I.
Cecilia Clark
Royal Mail
Thorpe Hall Donation
The Warely U3A Organisation
PCC Langdon Hills
JS Triston
Mrs. Carlane
Mr. Barnard
West and Coe
Wellspring Church
Tesco's
Intu
Palmer's Solicitors
Mr and Mrs. Ward
Cooper family

A huge "Thank you" to those that have donated and supported us throughout the year. We are so grateful for your continued support – it really makes a difference to our clients and their children.



Changing Pathways

ENDING ABUSE. EMPOWERING LIVES.

Contact Us

Advice: 01268 729707

All calls are strictly confidential.

@Pathwaytosafety @Changingpathwaysessex @Changingpathways

Enquires: welcome@changingpathways.org

www.changingpathways.org

Contact COMPASS

Essex Domestic Abuse Helpline: 0330 333 7444 (24 hours)



Ending
Violence
in Essex



Basildon Council

thurrock.gov.uk



Charity Registration No. 1172214

Company Registration No. 09941590 (England and Wales)

CHANGING PATHWAYS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

∴RickardLuckin

CHANGING PATHWAYS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	JK Deeney	
	J Gould	
	L Headley	(Appointed 9 November 2020)
	L Martin	(Appointed 7 December 2020)
	P Collinson	(Appointed 28 July 2021)
	A Wright	(Appointed 28 July 2021)
Secretary	S Harris	
Charity number	1172214	
Company number	09941590	
Registered office	Parklands Centre Felmores End Felmores Basildon Essex SS13 1PN	
Auditor	Rickard Luckin Limited Phoenix House, Suite 8 Christopher Martin Road Basildon Essex SS14 3EZ	
Charity's website	https://changingpathways.org/	

CHANGING PATHWAYS

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Statement of financial activities	13 - 14
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Statement of cash flows	16
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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 - Ensure our services promote and reflect increased equality and diversity and hidden harms.

Throughout 2020 we continued to build on the work we undertook in 2019 to help us develop our understanding around all issues of Equality and Diversity and set our intentions in prioritising this area of work. We worked with the National Centre for Diversity to systematically assess and review our policies, practices and culture, achieving the investor award for Equality and Diversity.

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CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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- Funding received from donors for specific purposes;
- Restriction by activity or geographical region;
- These funds are ring-fenced for specified purposes and, therefore, do not form part of available reserves;

Unrestricted funds

- Funding received that are available for any purpose and anywhere;
- These include designated funds;

Reserves are represented by unrestricted funds (excluding designated funds) less tangible fixed assets. The level of reserves required have been set at three to six months of non-charitable activity costs. Charitable activity costs have been excluded from these calculations for the following reasons:

- Non-core charitable activities will only be carried out for the duration that funding is available;
- Designated funds have been created to support core charitable activities (e.g. refugees)

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop of funding, they will be able to continue the Charity's current activities whilst consideration is given to ways in which additional funds may be raised.

To assist the charity in meeting its charitable objectives in the future, a number of designated funds have been created. The Capital reserve was set up to finance the continuous replacement of a minibus which is central to the day to day running of the charity's functions. This reserve is maintained at approximately the value of the current vehicle plus cash reserve necessary to replace which is currently £25,607. The Rent Reserve is a condition of the property lease and holds at least two months' worth of operating costs which will be used to meet rental commitments should incoming resources and general purpose funds not be sufficient. The Board have decided that this fund should be maintained at £100,000. The Contingency fund was set up to help meet any unforeseen expenses and has been set at not less than £15,000 by Trustees and it is currently at £16,655.

The available funds in the reserves at the year-end were £1,037,858. Included within the available funds are restricted funds of £168,285.

Risks

There are risk registers in place to cover both the organisational risks and those risks associated with the larger EIDAS contract. These are reviewed at the monthly Board meetings.

In April 2021 the Domestic Abuse Act received Royal Assent placing new duties on Tier One local authorities in terms of responding to the housing needs of victims of domestic abuse, progressing changes to some criminal justice issues such as Domestic Abuse Protection Notices and Orders and establishing non-fatal strangulation as a criminal offence. In addition the Act recognises children as victims of domestic abuse in their own right bringing with it a funding stream that will support work previously paid for from organisational reserves and fund raising activities.

Review of Financial Position

Changing Pathways holds a reasonable financial position.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, Governance and Management Governing Document

The organisation is a charitable company limited by guarantee and registered as a charity. The charity is governed under its Articles of Association.

Company Status

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was six.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

SJ Tilling	(Resigned 19 October 2020)
JK Deeney	
KJ Fowler	(Resigned 5 July 2021)
J Gould	
S Reed	(Resigned 21 September 2021)
L Headley	(Appointed 9 November 2020)
L Martin	(Appointed 7 December 2020)
P Collinson	(Appointed 28 July 2021)
A Wright	(Appointed 28 July 2021)

They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

The trustees undertake an annual skills audit to identify an address any gaps in Board experiences. There is an induction and training plan for all trustees to strengthen their role in strategic planning and they attend mandatory training in safeguarding and equality and diversity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Organisational Structure

The organisation is affiliated to Women's Aid Federation of England (WAFE) but is an independent charitable company with its own structure and operational policies.

The Trustees delegate day-to-day management of the charity to the Chief Executive Officer (CEO) and Senior Leadership Team (SLT) which in 2020-2021 included:

Chief Executive Officer	Tracy Vallis
Finance Manager	Sarah Harris
Business Manager	Julie Johnson
Operational Management	Natasha Jean-Louis
	Zoe McKee
	Ranjit Sindhar
	Gemma Faraway

The CEO and SLT make decisions on daily operations with any decisions concerning the strategic direction, additional spend on budget, legal issues and anything else considered outside the remit of the CEO or SLT, being escalated to the Board of Trustees.

CHANGING PATHWAYS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Staff Remuneration Policy

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. Salaries are paid in accordance with the National Joint Council scales and are reviewed annually by the Board of Trustees. The organisation pays at least the Living Wage as set out by the Living Wage Foundation; due to Covid-19 situation there has been a delay in achieving accreditation. The Charity is subject to auto-enrolment and contributions are currently made at 3%. The Charity is supported to meet its requirements under auto-enrolment by the Work Place Pension Group and payroll provider, Rickard Luckin.

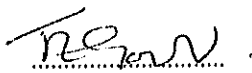
Auditor

Rickard Luckin Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



J Gould

Trustee

Dated: 21 Dec 2021

CHANGING PATHWAYS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Changing Pathways for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHANGING PATHWAYS

Opinion

We have audited the financial statements of Changing Pathways (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
 - the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.
-

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHANGING PATHWAYS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularity, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charity's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of noncompliance throughout the audit, we also specifically considered where and how fraud may occur within the charity.

The potential effect of these laws and regulations on the financial statements varies considerably.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHANGING PATHWAYS

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company and charity law; the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective from 1 January 2019) and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011; employment legislation; health and safety legislation; the regulatory requirements of the Charity Commission and data protection legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: recognition of income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHANGING PATHWAYS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHANGING PATHWAYS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kate Bell (Senior Statutory Auditor)
for and on behalf of Rickard Luckin Limited

21/12/21

Chartered Accountants
Statutory Auditor

Phoenix House, Suite 8
Christopher Martin Road
Basildon
Essex
SS14 3EZ

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations	3	67,365	-	16,683	84,048	43,693
Charitable activities	4	14,497	848,776	1,321,131	2,184,404	1,995,399
Fundraising	5	7,015	180	-	7,195	78,690
Investments	6	210	-	-	210	773
Other income	7	5,678	6,806	2,440	14,924	-
Total Income		94,765	855,762	1,340,254	2,290,781	2,118,555
<u>Expenditure on:</u>						
Raising funds	8	-	-	-	-	14,212
Charitable activities	9	-	684,098	1,370,915	2,055,013	1,859,791
Total resources expended		-	684,098	1,370,915	2,055,013	1,874,003
Net incoming/(outgoing) resources before transfers		94,765	171,664	(30,661)	235,768	244,552
Gross transfers between funds	16	(14,104)	(19,037)	33,141	-	-
Net income for the year/ Net movement in funds		80,661	152,627	2,480	235,768	244,552
Fund balances at 1 April 2020		121,023	515,262	165,805	802,090	557,538
Fund balances at 31 March 2021		201,684	667,889	168,285	1,037,858	802,090

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHANGING PATHWAYS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations	3	37,731	-	5,962	43,693
Charitable activities	4	-	886,343	1,109,056	1,995,399
Other trading activities	5	10,178	-	68,512	78,690
Investments	6	773	-	-	773
Total income		48,682	886,343	1,183,530	2,118,555
<u>Expenditure on:</u>					
Raising funds	8	-	-	14,212	14,212
Charitable activities	9	-	605,481	1,254,310	1,859,791
Total resources expended		-	605,481	1,268,522	1,874,003
Net incoming/(outgoing) resources before transfers		48,682	280,862	(84,992)	244,552
Gross transfers between funds		-	(76,578)	76,578	-
Net income for the year/ Net movement in funds		48,682	204,284	(8,414)	244,552
Fund balances at 1 April 2019		72,341	310,978	174,219	557,538
Fund balances at 31 March 2020		121,023	515,262	165,805	802,090

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

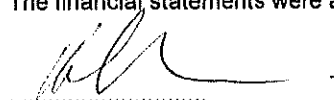
CHANGING PATHWAYS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		80,994		40,780
Current assets					
Debtors	14	67,887		68,057	
Cash at bank and in hand		969,498		785,779	
		<u>1,037,385</u>		<u>853,836</u>	
Creditors: amounts falling due within one year	15	<u>(80,521)</u>		<u>(92,526)</u>	
Net current assets			956,864		761,310
Total assets less current liabilities			<u>1,037,858</u>		<u>802,090</u>
Income funds					
Restricted funds	16		168,285		165,805
<u>Unrestricted funds</u>					
Designated funds	17	667,889		515,262	
General unrestricted funds		<u>201,684</u>		<u>121,023</u>	
			869,573		636,285
			<u>1,037,858</u>		<u>802,090</u>

The financial statements were approved by the Trustees and authorised for issue on 21/12/21



P Collinson
Trustee

Company Registration No. 09941590

CHANGING PATHWAYS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	23		232,487		315,237
Investing activities					
Purchase of tangible fixed assets		(56,299)		(20,335)	
Proceeds on disposal of tangible fixed assets		7,321		-	
Investment income received		210		773	
Net cash used in investing activities			(48,768)		(19,562)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			183,719		295,675
Cash and cash equivalents at beginning of year			785,779		490,104
Cash and cash equivalents at end of year			<u>969,498</u>		<u>785,779</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Changing Pathways is a private company limited by guarantee incorporated in England and Wales. The registered office is Parklands Centre, Felmores End, Felmores, Basildon, Essex, SS13 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The nature of the Charity's funding is such that it relies on annual awards from local authorities and other charitable bodies. Income from grants is expected to remain consistent for the coming financial year.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. Designated funds can be undesignated if necessary. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Contractual income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Contractual income is deferred to the extent that it has been received but the right to the income is recognised in a future accounting period in order to match with performance under the terms of contract.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources including a category for costs directly related to management and running of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of dissemination of information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditures on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Income recognition

The Trustees exercise judgement in applying the accounting policy for recognising grant income. Grants are reviewed on an individual basis to identify when any performance conditions are met, and there is unconditional entitlement to the grant, such that income can be recognised in the Statement of Financial Activities. Where performance conditions have not been met the grant income is deferred.

3 Donations

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	67,365	16,683	84,048	37,731	5,962	43,693

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Outreach	Children's services	Refuge	Total 2021	Total 2020
	£	£	£	£	£
Grants	1,219,659	27,220	384,595	1,631,474	1,502,655
Laundry	-	-	1,210	1,210	1,138
Utilities	-	-	48,828	48,828	40,308
Housing benefit	-	-	502,892	502,892	451,298
	<u>1,219,659</u>	<u>27,220</u>	<u>937,525</u>	<u>2,184,404</u>	<u>1,995,399</u>
Analysis by fund					
Unrestricted funds - general	11,960	-	2,537	14,497	
Unrestricted funds - designated	848,776	-	-	848,776	
Restricted funds	358,923	27,220	934,988	1,321,131	
	<u>1,219,659</u>	<u>27,220</u>	<u>937,525</u>	<u>2,184,404</u>	
For the year ended 31 March 2020					
Unrestricted funds - designated	886,343	-	-		886,343
Restricted funds	260,886	23,328	824,842		1,109,056
	<u>1,147,229</u>	<u>23,328</u>	<u>824,842</u>		<u>1,995,399</u>
Performance related grants					
ISAS	15,750	-	-	15,750	42,729
Children in Need	-	27,220	-	27,220	23,328
Thurrock Grants	10,000	-	129,591	139,591	155,509
Brighter futures	86,003	-	-	86,003	86,003
BME	38,208	-	-	38,208	59,882
EDAPP	75,660	-	-	75,660	45,446
Basildon Grants	1,960	-	255,004	256,964	176,589
Other	60,802	-	-	60,802	-
MOJ	82,500	-	-	82,500	26,947
EIDAS	848,776	-	-	848,776	886,222
	<u>1,219,659</u>	<u>27,220</u>	<u>384,595</u>	<u>1,631,474</u>	<u>1,502,655</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Other fundraising events	7,015	-	7,015	10,178	1,475	11,653
Charity ball	-	180	180	-	67,037	67,037
Other trading activities	<u>7,015</u>	<u>180</u>	<u>7,195</u>	<u>10,178</u>	<u>68,512</u>	<u>78,690</u>

6 Investments

	2021 £	2020 £
Interest receivable	<u>210</u>	<u>773</u>

7 Other income

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Net gain on disposal of tangible fixed assets	-	6,806	-	6,806	-
Coronavirus job retention scheme	5,678	-	2,440	8,118	-
	<u>5,678</u>	<u>6,806</u>	<u>2,440</u>	<u>14,924</u>	<u>-</u>

8 Raising funds

	Total 2021 £	Restricted funds 2020 £
<u>Fundraising and publicity</u>	-	14,212
Other fundraising costs	<u>-</u>	<u>14,212</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Charitable activities

	Outreach	Children's services	Refuge	Total 2021	Total 2020
	2021	2021	2021		
	£	£	£	£	£
Staff costs	742,325	35,890	299,571	1,077,786	993,222
Depreciation and impairment	1,811	-	1,833	3,644	-
Minibus and travel	1,773	230	2,868	4,871	5,891
Telephone charges	12,988	414	11,665	25,067	22,379
Admin and printing	10,506	-	5,298	15,804	15,954
Utilities	5,084	-	47,338	52,422	49,170
Equipment, repairs and renewals	276	-	26,641	26,917	37,548
Children's services	1,820	16,877	16,329	35,026	44,804
Computer costs	20,716	-	10,543	31,259	12,920
Household expenses	-	48	57,358	57,406	23,654
Insurance	-	-	3,207	3,207	4,445
Rent and rates	-	-	293,868	293,868	263,024
Recruitment	3,047	-	-	3,047	6,191
Training	27,718	440	285	28,443	33,050
Legal fees	34,290	-	940	35,230	31,761
Bank charges	-	6	-	6	93
	<u>862,354</u>	<u>53,905</u>	<u>777,744</u>	<u>1,694,003</u>	<u>1,544,106</u>
Share of support costs (see note 10)	153,955	-	177,749	331,704	288,099
Share of governance costs (see note 10)	-	-	29,306	29,306	27,586
	<u>1,016,309</u>	<u>53,905</u>	<u>984,799</u>	<u>2,055,013</u>	<u>1,859,791</u>
Analysis by fund					
Unrestricted funds - designated	684,098	-	-	684,098	605,481
Restricted funds	332,211	53,905	984,799	1,370,915	1,254,310
	<u>1,016,309</u>	<u>53,905</u>	<u>984,799</u>	<u>2,055,013</u>	<u>1,859,791</u>
For the year ended 31 March 2020					
Unrestricted funds - designated	605,481	-	-		605,481
Restricted funds	355,588	108,982	789,740		1,254,310
	<u>961,069</u>	<u>108,982</u>	<u>789,740</u>		<u>1,859,791</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	222,147	-	222,147	156,037	-	156,037
Depreciation	11,926	-	11,926	8,866	-	8,866
Minibus and travel	926	-	926	3,592	-	3,592
Telephone charges	10,816	-	10,816	12,989	-	12,989
Admin and printing	18,739	-	18,739	27,388	-	27,388
Rent, rates and utilities	15,157	-	15,157	21,097	-	21,097
Equipment and computer repairs	19,234	-	19,234	28,630	-	28,630
Training and recruitment	3,548	-	3,548	6,878	-	6,878
Household expenses	9,333	-	9,333	4,281	-	4,281
Insurance	18,558	-	18,558	17,218	-	17,218
Bank charges	1,320	-	1,320	1,123	-	1,123
Audit fees	-	11,878	11,878	-	11,700	11,700
Accountancy	-	4,861	4,861	-	8,408	8,408
Legal and professional	-	12,567	12,567	-	7,478	7,478
	<u>331,704</u>	<u>29,306</u>	<u>361,010</u>	<u>288,099</u>	<u>27,586</u>	<u>315,685</u>
Analysed between						
Charitable activities	<u>331,704</u>	<u>29,306</u>	<u>361,010</u>	<u>288,099</u>	<u>27,586</u>	<u>315,685</u>

Trustees consider that overhead costs are largely attributable to providing outreach and refuge, which are the the main activities of the charity. Accordingly, support and governance costs have been allocated to refuge and early Outreach.

Governance costs includes payments to the auditors of £11,878 for audit fees and £4,861 for non-audit fees.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Employees

Number of employees

	2021 Number	2020 Number
Caring services	45	41
Administration of the charity	6	5
	<u>51</u>	<u>46</u>

Employment costs

	2021 £	2020 £
Wages and salaries	1,186,227	1,053,568
Social security costs	91,913	77,355
Other pension costs	21,793	18,336
	<u>1,299,933</u>	<u>1,149,259</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	<u>1</u>	<u>1</u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2020	22,247	43,199	1,419	66,865
Additions	2,454	39,845	14,000	56,299
Disposals	-	-	(1,419)	(1,419)
At 31 March 2021	24,701	83,044	14,000	121,745
Depreciation and impairment				
At 1 April 2020	8,783	16,518	784	26,085
Depreciation charged in the year	3,537	11,913	120	15,570
Eliminated in respect of disposals	-	-	(904)	(904)
At 31 March 2021	12,320	28,431	-	40,751
Carrying amount				
At 31 March 2021	12,381	54,613	14,000	80,994
At 31 March 2020	13,464	26,681	635	40,780

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	31,259	1,930
Prepayments and accrued income	36,628	66,127
	67,887	68,057

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	40,252	34,717
Other creditors	269	484
Accruals and deferred income	40,000	57,325
	80,521	92,526

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Childrens funding	-	68,567	(94,745)	26,178	-	-	(34,551)	34,551	-	-
Children in need	-	23,328	(28,449)	5,121	-	27,220	(19,354)	-	-	7,866
EDAPP	-	45,963	(52,923)	6,960	-	75,660	(59,478)	-	-	16,182
ISAS	42,337	43,128	(85,465)	-	-	15,750	(29,226)	13,476	-	-
Counselling	19,654	4,020	(60,580)	36,906	-	296	(34,414)	34,118	-	-
Refuge	113,642	825,691	(789,740)	-	149,593	875,515	(927,303)	-	-	97,805
Brighter futures	-	86,003	(86,003)	-	-	86,003	(86,003)	-	-	-
BME	-	59,882	(45,743)	-	14,139	38,208	(43,756)	-	-	8,591
MHCLG	(1,414)	-	-	1,414	-	78,300	(57,498)	(12,747)	-	8,055
Resettlement	-	26,947	(24,874)	-	2,073	22,802	(15,281)	-	-	9,594
Big Lottery	-	-	-	-	-	38,000	(16,770)	(16,838)	-	4,392
MOJ	-	-	-	-	-	82,500	(47,281)	(19,419)	-	15,800
	174,219	1,183,529	(1,268,522)	76,579	165,805	1,340,254	(1,370,915)	33,141	168,285	

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds (Continued)

Children's funding from donations is restricted to providing children's services.

Children In Need - Funding is restricted to the costs of employing a Children and Young Persons Co-ordinator.

EDAPP Project - Funding is restricted to providing services under the Essex Domestic Abuse Partnership Project in conjunction with Colchester and Tending Women's Refuge.

ISAS Project - Funding received from the Big Lottery Fund is restricted to providing the Independent Stalking Advocacy Service.

Counselling - Funding used to help counselling services to support women affected by domestic violence.

Refuge - Funding from Thurrock, Basildon and Rochford Council is restricted to providing refuge services.

Brighter futures - Funding from Thurrock is restricted to early intervention of domestic abuse.

BME - Funding is restricted to providing support to black, minority and ethnic communities.

Resettlement - Funding is restricted to support women affected by domestic violence to move on from refuge accommodation

Big Lottery - Funding used to deliver activities specifically aimed to support communities through COVID

MOJ - Funding for the delivery of services for domestic abuse and sexual violence services.

MHCLG - Funding received to provide domestic abuse safe accommodation.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds (Continued)

Material Transfers

Thurrock Children's funding - Monies were transferred from the big lottery and MOJ COVID funds to fund the children's services. The purpose of these grants was to help those in need during the COVID-19 pandemic.

EDAPP - the charity elected to transfer monies from the EIDAS designated fund to be used for EDAPP services.

Early offer of help - the charity elected to transfer monies from the EIDAS designated fund to be used for Early offer of help.

Counselling - the charity transferred monies from the MOJ COVID restricted fund and EIDAS designated fund to support the counselling services.

ISAS - the charity transferred monies from the unrestricted fund and the MOJ COVID fund to help support the services.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Capital	16,532	-	-	-	16,532	6,806	-	-	2,269	25,607
Rent	100,000	-	-	-	100,000	-	-	-	-	100,000
Contingency	16,590	-	-	-	16,590	-	-	-	65	16,655
Friends of refuge kids	177,855	-	-	(31,299)	146,556	-	-	-	-	146,556
EIDAS	-	886,343	(605,479)	(45,280)	235,584	848,956	(684,098)	(21,371)	(21,371)	379,071
	310,977	886,343	(605,479)	(76,579)	515,262	855,762	(684,098)	(19,037)		667,889

Designated capital fund - The balance represents a minibus fund. This fund is made up of two elements, a cash element and also a capital element. The cash element is a reserve that is built up to enable the organisation to purchase a new minibus when the need arises. The capital element is the written down value of the minibus.

Designated rent reserve fund - The rent reserve fund, transferred from Basildon Women's Aid, was set up in 2008 as a condition of a new lease agreement. It is intended that the fund hold at least a minimum of two months of operating costs in reserve at any one time. In view of rising costs, it has been decided by the Trustee Committee that the balance in this fund should not be less than £100,000.

Designated contingency fund - This fund is for any unforeseen and contingent events that may occur. It has been decided by the Trustee Committee that the balance in this fund should not be less than £15,000.

Designated Friends of Refuge Kids fund - This fund was set up to collect the income and cover the costs of charity events held to raise money primarily for, but not restricted to, the children at the refuge.

Essex Integrated Domestic Abuse Services - Funding to support victims of domestic abuse and their families, including provision of a family unit including offering life skills and resources to rebuild their lives.

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£
Fund balances at 31 March 2021 are represented by:																
Tangible assets	46,714		14,000		20,280		80,994		40,147		633		-		40,780	
Current assets/(liabilities)	154,970		653,889		148,005		956,864		80,876		514,629		165,805		761,310	
	201,684		667,889		168,285		1,037,858		121,023		515,262		165,805		802,090	

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £21,793 (2020 - £18,336).

20 Financial commitments, guarantees and contingent liabilities

Multi-employer defined benefit pension scheme:

On 8/5/17 all pension schemes were transferred over from Basildon Women's Aid to Changing Pathways. Prior to May 2016, employees were entitled to join the defined benefit scheme operated by Essex County Council. Although the Pension Fund is a defined benefit scheme, because Basildon Women's Aid, as a Small Admitted Body, has been grouped together with other Small Admitted Bodies, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the charity to the fund.

The charity is required to pay additional contributions as required towards the charity's share of the deficit. These contributions are charged as an expense as they fall due.

From May 2016, membership of this scheme has ceased and employees are now entitled to join a defined contribution scheme.

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	85,041	71,034
	<u> </u>	<u> </u>
	Services provided to the charity	
	2021 £	2020 £
Other related parties	12,000	-
	<u> </u>	<u> </u>

CHANGING PATHWAYS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	39,431	301,778
Between two and five years	83,849	173,221
In over five years	3,882	3,882
	<u>127,162</u>	<u>478,881</u>

23 Cash generated from operations

	2021 £	2020 £
Surplus for the year	235,768	244,552
Adjustments for:		
Investment income recognised in statement of financial activities	(210)	(773)
Gain on disposal of tangible fixed assets	(6,806)	-
Depreciation and impairment of tangible fixed assets	15,570	8,866
Movements in working capital:		
Decrease in debtors	170	65,379
Increase/(decrease) in creditors	10,797	(15,136)
(Decrease)/increase in deferred income	(22,802)	12,349
Cash generated from operations	<u><u>232,487</u></u>	<u><u>315,237</u></u>

Audit findings document

Changing Pathways

31 March 2021

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Introduction

Following our audit in connection with the financial statements of Changing Pathways for the year ending 31 March 2021, we are writing to bring to your attention certain matters that arose during the course of our work, together with suggestions for improvements of controls and procedures operated by the company. We hope you will find our comments helpful and constructive.

Our work during the audit included an examination of some of the company's transactions, procedures with a view to expressing an opinion on the financial statements for the year. This work was not directed primarily towards discovering weaknesses other than those that would affect our audit opinion, or towards the detection of fraud. We have included in this document only matters that have come to our attention as a result of our normal audit procedures and consequently our comments should not be regarded as a comprehensive record of all weaknesses that may exist or of all improvements that might be made.

Our work also included a review of the adequacy of disclosures in the financial statements and consideration of the appropriateness of the accounting policies and estimation techniques adopted by the company and any significant matters identified which we believe are necessary to draw to your attention are set out in this document.

Perceived weaknesses in your accounting system and control environment

(i) Matters raised in prior year

Issue previously reported	Management' Actions
Our review of petty cash identified that a reconciliation had not been completed monthly.	These are now completed monthly however some months were not completed during lockdown.
On review of the wages expenses it was noted that control accounts are not used for net wages, pension and PAYE	This was discussed with Sarah and it still wasn't used as she was too busy however going forward as they have now hired a finance assistant there may be time to use them. Satisfied that payroll cost and year end position in accounts are materially correct.
On review of the expenditure during the year a number of fixed assets were identified however these were replacements of old items. It could not be easily identified from the fixed asset register.	This wasn't reviewed as due to COVID Sarah wasn't allowed to go to sites and review the assets, however there is a date booked in September for Sarah to go down to the refuges to check assets. Therefore this will be revisited again next year.
Our payroll testing identified that a new contract had not been issued for one employee who had changed roles.	All rectified as there are new members of staff assigned to the role to ensure new contracts are issued to new staff members.
On review of the joiners it was identified that an employee had been transferred under the TUPE regulations however a recent contract was not on file.	Still do not have the contract as they did not receive one when the employee joined however they have not had anyone new transfer over under TUPE.
On review of the bank balances it was noted that a bank reconciliation had not been completed at the year end. We note that regular reconciliations are carried out throughout the year	Ensured completed at the year end.

(ii) Issues arising in current year

Significant findings	Impact	Recommendations
From our review of receipts received after the year end we identified that there was no date noted on the details of the paying in slips to determine the correct period of recognition. From our discussions with Sarah it is considered likely that the income for the year is understated as a result of this, however the amount does not have a material impact on the figures.	Low risk – there is the possibility of income being recognised in the incorrect period, although it is considered unlikely that this would have a material impact.	We would recommend that cash records indicate the period that the income relates to, and the date of the cash receipt. Ideally the cash should be recorded when it is received rather than when it is banked.
During our testing of grant income, we were unable to agree some of the grant income as no contract could be obtained. This was because Changing Pathways had not received any documentation for the extension or on offer of new grants.	Medium risk – this may be a problem in the event of a dispute if the terms of the grant or contract are not clearly agreed.	We recommend that where possible grant documentation is obtained in writing.
During our review of expenditure it was noted that purchase orders were only raised starting in March 2021.	Medium risk – There is a risk that expenditure is not received and approved before it is committed to.	We understand from discussions with Sarah that managers are currently being trained on quickbooks to raise purchase orders and this will be implemented for 21-22 financial year.
Whilst reviewing the current account bank reconciliation for account *3913, we noted a trivial difference of £20.52.	Low risk – Even though the difference is small it could convert into a more significant balance in the future if differences are not resolved.	We recommend that any differences on the bank reconciliations are investigated and rectified.

View of Accounting policies and practices

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the company

Adoption of new, or changes in Accounting policies:

- The company did not adopt any new accounting policies in the period, nor have there been any changes in existing accounting policies during the current period

Alternative treatments:

- There were no alternative treatments within generally accepted accounting principles discussed with management in relation to material items.

Management's Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain future events.

Significant accounting estimates reflected in the financial statements were:

- Fund allocations
- Income recognition
- Accrued/deferred income

Difficulties encountered during the audit

We did not encounter any difficulties during the audit.

Other matters for management's attention

- (i) Significant issues
 - Please ensure that you have resigned Karon Fowler and appointed Penny Collinson and Alexia Wright as directors and trustees on Companies House and the Charities Commission. You should ensure that any changes to trustees are reflected promptly to ensure that the public registers are up to date.
- (ii) Upcoming changes in legislation or Accounting Standards

Legislation/Accounting Standards	Reporting requirements
Nothing to note	

Discussed with: Sarah Harris