

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	

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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%**.

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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

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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

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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

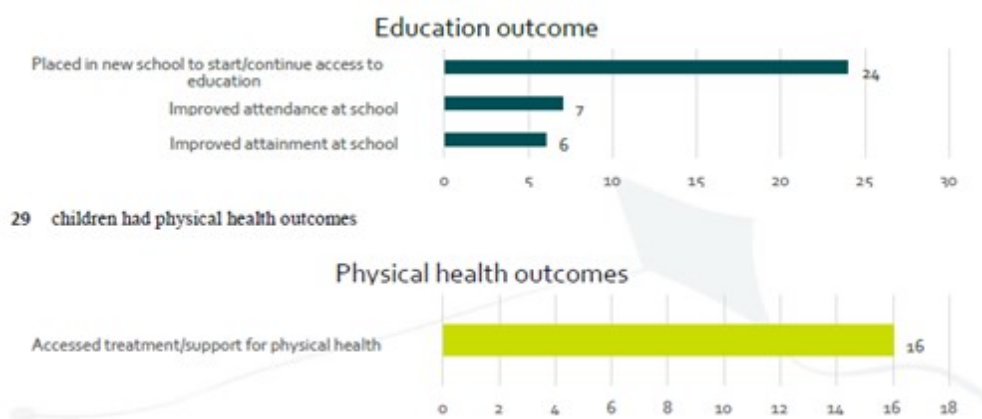
- **78** Positive social networks
- **77** Socialising with other children
- **69** Accessing hobbies and leisure activities
- **52** Relationship with non-abusing parent
- **16** Understanding of impact of domestic

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

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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:

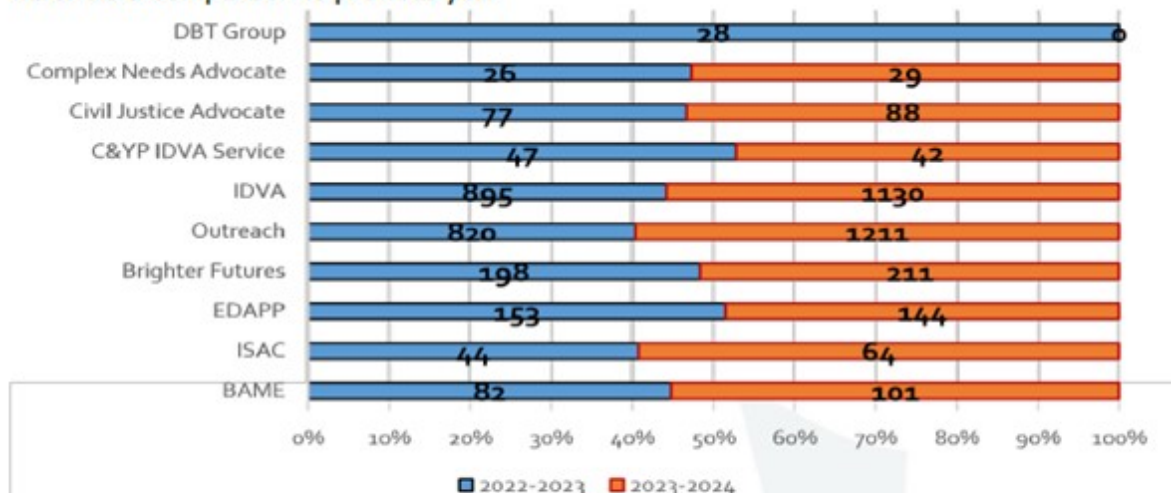
- **27%** were from Police
- **26%** were from COMPASS
- **15%** internal Services
- **10%** were self-referrals
- **7%** were from Children's Social Services
- **4%** were from Hospital
- **3%** were from MARAC

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.

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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.



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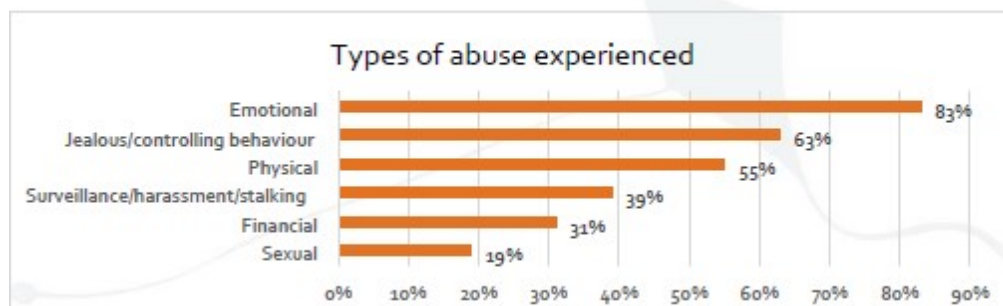
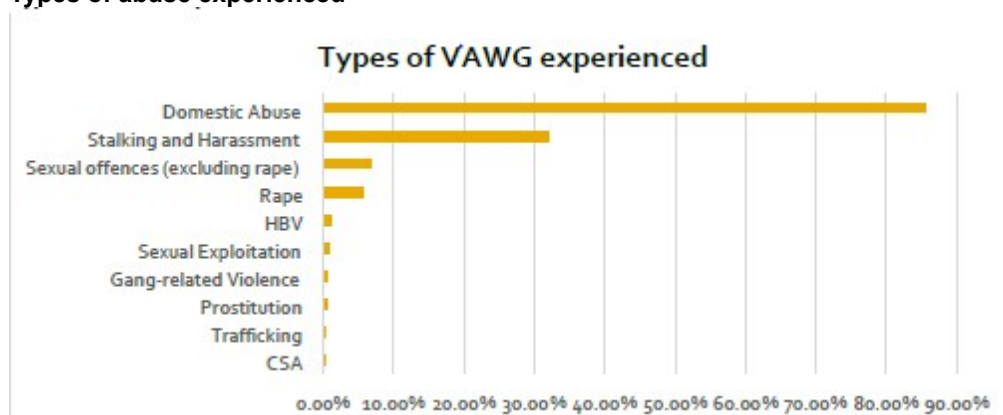
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

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

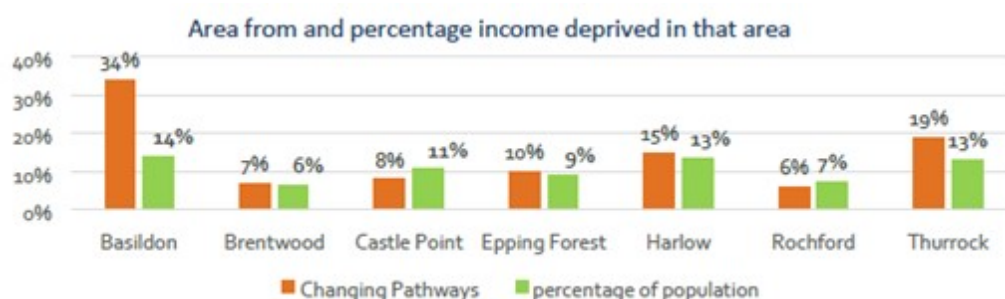
Ethnicity

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

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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 didn't 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 didn't 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 because 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 breathe 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 don't think I could have carried on with this whole process if it hadn't 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 it's 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 didn't 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

<p><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></p> <p><i>Understanding to stand up and look out for any unusual sign in relationship and friend and family</i></p> <p><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></p> <p><i>Without Georgia I would of not had the courage to leave. she saved my life</i></p> <p><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></p>
<p>How would things be different for you if you'd not received support here?</p> <p><i>I be homeless or stuck in an abusive relationship</i></p> <p><i>I don't know where my children and I would be today if it wasn't for the charity.</i></p> <p><i>I most likely would be here, and we have given up.</i></p> <p><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></p> <p><i>I would be lost</i></p> <p><i>I would have felt really unsupported</i></p> <p><i>I would have stayed in an unhealthy relationship as I felt like I had no other option</i></p> <p><i>I would not have known about the orders I have now to keep me safe</i></p> <p><i>Hayley is simply amazing. Could not have got through any of this without her support!</i></p> <p><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></p>
<p><i>I would still be living with my mum</i></p> <p><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></p> <p><i>Many many many thanks! Can't say thank you enough x</i></p> <p><i>I'd have lost my home and really struggled both mentally and financially.</i></p> <p><i>It really is an invaluable service and I couldn't have had a better IDVA than Sarah.</i></p> <p><i>I'd probably still be there, wouldn't want to disrupt kids / be very unhappy, depressed, upset etc.</i></p> <p><i>Still be in the same situation</i></p> <p><i>Would have to go back</i></p> <p><i>Yes. Wouldn't of known what to do</i></p>

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 area. 11% were from the Thurrock area, 4% were from Castle Point and Harlow, 3% from Epping Forest and 1.5% were from Brentwood and also the same for Rochford. 29% of short-term work contacts were recorded.

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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 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	-
	<hr/>	<hr/>
Fundraising	37,715	5,820
	<hr/>	<hr/>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	19,479	6,101
	<hr/>	<hr/>

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

6 Expenditure on charitable activities		(Continued)					
Analysis by fund							
Unrestricted funds - general	15,708	205,772	221,480	-	-	220,026	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	938,162	1,477,314
	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

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 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.

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>