

Change Communication

Charity No. 1200260

**Report and financial statements for the year ended
31 March 2023**

Change Communication CIO

Report and financial statements

For the year ended 31 March 2023

Contents

Reference and administrative information	1
Trustees' annual report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10-14

Change Communication CIO

Reference and administrative information

For the year ended 31 March 2023

Trustees: Grace Shepherd – Chair
Karen O'Neill
Theo Michael – Treasurer

All appointed on 2 September 2022

Chief Executive: Leigh Andrews

Charity number: 1200260

Registered office: The Brick Yard
28 Charles Sq
London
N1 6HT

Accountants: Accountability
Europe Ltd Omnibus
Workspace
39-41 North Road
London N7 9DP
www.accountabilityeu.co.uk

Bankers The Co-operative Bank

Change Communication CIO

Trustees' annual report

For the year ended 31 March 2023

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

The trustees confirm that the financial statements comply with current statutory requirements, the constitution, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purposes and aims

Change Communication CIO is established for the public benefit, to relieve the needs of people with physical and mental health conditions with a focus on those experiencing homelessness, primarily but not exclusively in Central London and the City of Westminster, who have speech, language and communication needs through:

- a) Providing support and delivering speech and language therapy.
- b) Delivering training and projects to partners, statutory services, homeless and health care settings to raise awareness and educate about the communication needs of people experiencing homelessness to improve support and enhance provision.
- c) Providing clinical placements and volunteering / training opportunities for trainee / new therapists to improve the support and provision for people experiencing homelessness with speech, language and communication needs.
- d) Taking part and supporting research about communication.
- e) Promoting equality and diversity.

Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Activity and Performance Sep 2022 to March 2023:

- a) Providing support and delivering speech and language therapy:

We delivered a speech and language therapy service in Westminster City Council area that worked with people who are sleeping on the streets of the city and those who now lived in hostel accommodation. This service works with 30 individuals a year, but also provides information and guidance to organisations supporting people experience homelessness.

We also delivered drop in and small group communication confidence session for women who were living in supported accommodation in the Westminster area. These sessions focused on communication discrimination and voice care.

We delivered speech and language therapy for a pilot programme working with

individuals who were experiencing mental distress but did not receive support from NHS community mental health teams – we worked with 2 people during this period.

b) Delivering training and projects to partners, statutory services, homeless and health care settings to raise awareness and educate about the communication needs of people experiencing homelessness to improve support and enhance provision:

We provided training courses on communication awareness, brain injury and cognitive impairment. These courses were often in Westminster, but we also travelled to areas in south east England to provide face to face training to other charities. The training increased knowledge and confidence for the participants so that they could further support vulnerable people.

We contributed to a e-learning module developed for the NHS on mental capacity, safeguarding and homelessness which was led by Pathway and supported by Homeless Link. The module would support NHS staff in emergency care respond to the needs of vulnerable people who were homeless.

c) Providing clinical placements and volunteering / training opportunities for trainee / new therapists to improve the support and provision for people experiencing homelessness with speech, language and communication needs:

2 student speech and language therapists joined Change Communication on clinical placement for a 5 month period. Additionally, we hosted the Royal College of Speech and Language Therapists Homelessness Clinical Excellence Network and shared information and ideas with speech and language therapists across the UK who want to help people who may be affected by homelessness.

d) Taking part and supporting research about communication:

We attended the launch of the Centre for Empathic Healthcare at the University of Leicester and spoke about the role of communication in supporting empathy. Additionally, we were interviewed and took part on stakeholder focus groups for an NHS funded research project about dementia care for people experiencing homelessness.

e) Promoting equality and diversity:

We spoke about the communication needs of change resistant drinkers at a conference hosted by Alcohol Change UK and spoke at the Start with People NHS conference in November 2022 highlighting how communication difficulties can be missed and misunderstood.

We created easy read materials to help people experiencing homelessness understand more about protecting their brain. These were shared with hostel workers and NHS homelessness health staff to improve the health of people experiencing homelessness.

Change Communication CIO

Trustees' annual report

For the year ended 31 March 2023

Volunteers

During this period one volunteer supported the organisation with administrative tasks and enjoyed the social connection this provided for them.

Challenges have included:

- Speech and language therapy services generally experience difficulties with recruitment of staff and Change Communication faced challenges in this regard.
- Change Communication had used shared office space, but as many people began to return to work following relaxation around Covid-19 rules the working environment was not conducive to our operations. This necessitated an office move which increased costs.

Outcomes and Impact

Our direct client work has supported people to access and maintain accommodation and address important health issues. We formally diagnosed communication disorders in 6 people and linked people to further support in 15 cases. We further supported individuals and organisations to make changes to the communication environment in 22 cases. All together we suggested over 60 communication adaptations be made to support the clients we worked with.

Organisations have commented to us that they have been able to help clients voice their needs and feelings as a result of working with Change Communication.

We have delivered training to 125 staff in a range of charitable and statutory organisations over this period with staff describing our advice as 'game changing'.

Financial review

Change Communication has continued to secure funding from a range of grant making bodies and spending is broadly in line with projections. However, difficulties in recruitment have led to underspending in some projects. Funders were kept fully informed of the matter and alternative plans such as making use of short term contracts were implemented to keep service delivery on track. While the organisation is small, Change Communication is financially robust. This allowed the Charity to move offices when it became necessary, but also increased rental and associated costs, however we have navigated the relevant period and are in a strong financial position at the year end.

Results for the year ended 31 March 2023 are given in the Statement of Financial Activities. The assets and liabilities are given in the Balance Sheet. The financial statements should be read in conjunction with the related notes.

Reserve policy

Change Communication did not have a reserve policy during the period covered by the report, however the Board of Trustees considered its approach to reserves following its transition from a community interest company and the increased number of employed staff. Change Communication will build resilience in line with Charity Commission Guidance and finalize its reserves policy in due course.

Structure, governance and management

Change Communication is a charitable incorporated organisation, number 12002600 registered on 2 September 2022 and governed by a board of suitably experienced trustees according to a written constitution that outlines the purpose of the charity and the legal responsibilities of the trustees. Membership of the Board of Trustees is voluntary. No remuneration is available to Trustees except for pre-agreed expenses incurred in conducting activities with or on behalf of the Charity.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires that the Trustees 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 Charity for that period.

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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Change Communication CIO

Trustees' annual report

For the year ended 31 March 2023

The trustees' annual report has been approved by the trustees on **15 May 2024** and signed on their behalf by:

Karen O'Neill

Karen O'Neill – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHANGE COMMUNICATION
FOR THE YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or the accounts do not accord with those records; or
- the accounts do not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Aamer Shehzad FCA`
Accountability Europe Ltd
Omnibus Workspace
39-41 North Road
London N7 9DP

Date: **19/06/2024**

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

				2023
	Note	Unrestricted £	Restricted £	Total £
Income from:				
Donations and grants	2	16,782	92,504	109,286
Total income		16,782	92,504	109,286
Expenditure on:				
Charitable activities	3	4,737	52,450	57,186
Total expenditure		4,737	52,450	57,186
Net income / (expenditure) before transfers		12,046	40,054	52,100
Net movement in funds		12,046	40,054	52,100
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		12,046	40,054	52,100

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 9 to the financial statements.

Change Communication

Balance sheet

As at 31 March 2023

	Note	2023 £	2023 £
Fixed assets:			
Tangible assets			-
			-
Current assets:			
Debtors	7	11,250	
Cash at bank and in hand		74,600	
		85,850	
Liabilities:			
Creditors: amounts falling due within one year	8	(33,750)	
Deferred Income			
Net current assets / (liabilities)			52,100
Total net assets / (liabilities)			52,100
The funds of the charity:			
Restricted income funds			40,054
Unrestricted income funds:			
General funds			12,046
Total charity funds	10		52,100

Approved by the trustees on **15 May 2024**
and signed on their behalf by:

Karen O'Neill

.....
Karen O'Neill
Trustee

1 Accounting policies

Charity information

Change Communication is a charity registered in England and Wales. The registered office is The Brick Yard, 28 Charles Square, London N1 6HT.

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102).

The charity is exempted from preparing a cash flow statement due to exemption available to charities with income of less than £500,000.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants and donations are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income Bank interest on funds is included when receivable and the amount can be measured reliably by the charity; this is

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and their associated support costs.

Expenditure on charitable activities includes the costs of charitable activities that are undertaken to further the purposes of the charity and their associated support costs.

Change Communication

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies (continued)

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of staff time, of the amount attributable to each activity.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rate in use is 25% straight line for all categories of assets.

Debtors

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes all bank balances kept in current accounts.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments which are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income from donations and grants

	Unrestricted £	Restricted £	2023 Total £
Donations	100	-	100
Income from CIC	10,102	-	10,102
Tudor Trust	-	48,750	48,750
Westminster Homelessness, Brain Injury and Communication Project	-	18,253	18,253
Community Buddy Service	-	11,250	11,250
Women's Communication Confidence Group	-	7,230	7,230
WCCSTEPS	-	6,500	6,500
Time Organisation Kits	-	521	521
Communication Training	2,450	-	2,450
Core Fund	1,438	-	1,438
Pathway	1,785	-	1,785
RBK&C	907	-	907
	<u>16,782</u>	<u>92,504</u>	<u>109,286</u>

3 Analysis of expenditure - Current Year

	Charitable activities £	Support costs £	2023 Total £
Staff costs (Note 4)	28,782	7,196	35,978
Other Staff Costs	995	-	995
Rent	-	8,940	8,940
Subscriptions	-	962	962
Printing / Copying Costs	-	193	193
Telephone	-	206	206
Stationery	-	368	368
other	-	1,522	1,522
IT support system	-	1,489	1,489
Clinical resources	-	90	90
Legal and professional fees	-	5,124	5,124
Audit and accountancy fees	-	60	60
Equipment Non-Clinical	-	1,259	1,259
	29,777	27,410	57,186
Support costs	27,410	(27,410)	-
Total expenditure 2023	57,186	-	57,186

Of the total expenditure, £789 was unrestricted and £56,398 was restricted.

4 Staff costs, Trustees remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023
	£
Salaries and wages	33,717
Social security costs	1,836
Employer's contribution to defined contribution pension schemes	425
	35,978

No employee earned more than £60,000 during the year (2022: £nil).

The total cost of key management personnel was £35,978 (2022: £0).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows.

	2023
	No.
Charitable activities	0.2
Admin support	0.8
	1.0

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

5 Related party transactions

There are no related party transactions to disclose for the period (2022: none).

6 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7 Debtors

	2023
	£
Other debtors	11,250
	11,250

Change Communication

Notes to the financial statements

For the year ended 31 March 2023

8 Creditors: amounts falling due within one year

Deferred Income	33,750
	33,750

Deferred income

Deferred income comprises of grants received in advance.

	2023
	£
Balance at the beginning of the year	-
Amount released to income in the year	-
Amount deferred in the year	33,750
	33,750
Balance at the end of the year	33,750

9 Analysis of net assets between funds - current Year

	General unrestricted £	Restricted £	Total funds £
Net current assets	12,046	40,054	52,100
Net assets at the end of the year	12,046	40,054	52,100

10 Movements in funds Current Year

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds					
Tudor Trust	-	48,750	(19,675)	-	29,075
Women's Communication Confidence Group	-	7,230	(3,422)	-	3,808
Community Buddy Service	-	11,250	(9,819)	-	1,431
Time Organisation Kits	-	521	(198)	-	323
WCCSTEPS	-	6,500	(1,081)	-	5,419
Westminster Homelessness, Brain Injury and Communication Project	-	18,253	(18,253)	-	-
Total Restricted Funds	-	92,504	(52,450)	-	40,054
Unrestricted general funds	-	16,782	(4,736)	-	12,046
Total funds	-	109,286	(57,186)	-	52,100

Restricted funds are received and allocated for use for a specific restricted purpose.