

Change Communication CIO

Charity No. 1200260

Report and financial statements

For the year ended

31 March 2024

Change Communication CIO

Report and financial statements

For the year ended 31 March 2024

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Change Communication CIO

Reference and administrative information

For the year ended 31 March 2024

Trustees:	Grace Shepherd – Chair Karen O'Neill Theo Michael - Treasurer
Chief Executive:	Leigh Andrews
Charity number:	1200260
Registered office:	The Brick Yard 28 Charles Square 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

Reference and administrative information

For the year ended 31 March 2024

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

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.

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)'.

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 healthcare 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 April 2023 to March 2024:

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

We delivered a speech and language therapy service in Westminster City Council area that

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Reference and administrative information

For the year ended 31 March 2024

worked with people who are sleeping on the streets of the city and those who now lived in hostel accommodation. This service works with 35 individuals a year, but also provides information and guidance to organisations supporting people experience homelessness and so reached another 130 individuals.

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 were invited by London Councils to deliver a speech and language therapy service to people experiencing long term and repeated rough sleeping across London. Funding was provided through a mix of Government and local authority grants. This project has worked with 12 people to date.

We met with a speech and language therapist from a charitable hospital to find out more about their work and what services people we work with may benefit from and have provided information to organisations reaching another 50 people.

- b) Delivering training and projects to partners, statutory services, homeless and healthcare 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, cognitive impairment and making referrals to organizations. These courses were often in Westminster, but we also travelled to areas in southeast 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 attended an 'open day' about Inclusion Health Services in Westminster to share information about our work and how people could access our services.

- 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:

Three student speech and language therapists joined Change Communication on clinical placement for a 4-month period.

We continued to host 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. This group numbered 76 people.

- d) Taking part and supporting research about communication:

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For the year ended 31 March 2024

We worked with the Centre for Empathic Healthcare at the University of Leicester and contributed to a research paper (since published) that provided ideas about communication with Inclusion Health groups.

We continued to contribute to research by health and care experts on subjects such as 'missingness'

e) Promoting equality and diversity:

We created and delivered short courses on tackling discrimination in the presence of communication needs.

We devised a visual guide to help support staff discuss financial exploitation with people who experience cognitive impairment. This resource has been freely shared within Westminster homelessness services to support safeguarding.

We took part in a co-production project to highlight stigma and discrimination around homelessness, mental health and addiction. This saw us working with Pathway and University College London and a podcast on the subject is planned.

Volunteers

We created a new project (Community Buddies Service) working with Westminster City Council that delivered communication support to people at risk of homelessness and addiction. This support was delivered by speech and language therapy students from local universities. Six volunteers were trained and delivered this service. They have reported that the volunteering helped them understand more about homelessness and will take this deeper understanding of health inequalities into their future healthcare roles.

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 moved to new office space in March 2023. In May 2023, the landlord stated they planned to sell the building. This has created uncertainty for the charity, but we remain in the same place at the current time.

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 16 people and linked people to 65 additional further support services. We also supported individuals and organisations to make changes to the communication environment suggesting over 82 communication adaptations be made to support the clients we worked with.

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Reference and administrative information

For the year ended 31 March 2024

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. Clients have been connected to statutory and accommodation services as a result of our clinically informed assessments and recommendations.

A major step forward was taken in our work during this year when the NHS created SLT roles to specifically support people experiencing homelessness in the North West of England using support and guidance from Change Communication. This pilot project was deemed successful and attracted further funding for 2024-2025.

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 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.

Additionally, funding became available and new projects were created during the financial year leading to growth for the charity and an increase in staffing.

Results for the year ended 31 March 2024 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 implemented a reserves reserve policy during the period covered by the report, particularly considering the organizational growth and additional staffing commitments.

Change Communication will build resilience in line with Charity Commission Guidance and aims to hold the equivalent of three months' running costs in reserve.

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).

Change Communication CIO

Reference and administrative information

For the year ended 31 March 2024

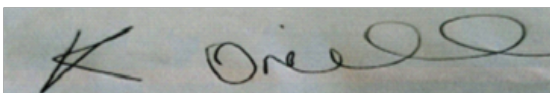
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the state of affairs of 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.

The trustees' annual report has been approved by the trustees on **28 August 2024** and signed on their behalf by:

A photograph of a handwritten signature in black ink on a light-colored surface. The signature appears to be 'K O'Neill'.

Karen O'Neill – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHANGE COMMUNICATION
FOR THE YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2024.

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: **20/09/2024**

Change Communication

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

For the year ended 31 March 2024

				2024	2023
	Note	Unrestricted £	Restricted £	Total £	Total £
Income from:					
Donations and grants	2	12,761	169,146	181,907	109,286
Total income		12,761	169,146	181,907	109,286
Expenditure on:					
Charitable activities	3	308	159,761	160,069	57,186
Total expenditure		308	159,761	160,069	57,186
Net income / (expenditure) before transfers		12,454	9,385	21,839	52,100
Transfers between funds		(3,794)	3,794	-	-
Net movement in funds	10	8,660	13,179	21,839	52,100
Reconciliation of funds:					
Total funds brought forward		12,046	40,054	52,100	-
Total funds carried forward		20,706	53,233	73,939	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.

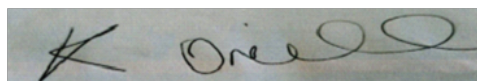
Change Communication

Balance sheet

As at 31 March 2024

	Note	2024 £	2024 £	2023 £
Fixed assets:				
Tangible assets			-	-
			-	-
Current assets:				
Debtors	7	4,251		11,250
Cash at bank and in hand		156,061		74,600
		160,312		85,850
Liabilities:				
Creditors: amounts falling due within one year	8	(86,373)		(33,750)
Net current assets / (liabilities)			73,939	52,100
Total net assets / (liabilities)			73,939	52,100
The funds of the charity:				
Restricted income funds			53,233	40,054
Unrestricted income funds:				
General funds			20,706	12,046
Total charity funds	10		73,939	52,100

Approved by the trustees on **28 August 2024**
and signed on their behalf by:



.....
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;

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 2024

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

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

2 Income from donations and grants

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations	-	-	-	100
Income from CIC	-	-	-	10,102
Tudor Trust	-	45,000	45,000	48,750
Westminster Homelessness, Brain Injury and Communication Project	-	46,201	46,201	18,253
Community Buddy Service	-	45,000	45,000	11,250
Women's Communication Confidence Group	-	5,000	5,000	7,230
WCCSTEPS	-	1,914	1,914	6,500
Time Organisation Kits	-	-	-	521
Communication Training	-	-	-	2,450
Core Fund	398	-	398	1,438
Pathway	422	-	422	1,785
RBK&C	-	1,031	1,031	907
London Councils	-	25,000	25,000	-
Training Income	11,941	-	11,941	-
	12,761	169,146	181,907	109,286
	-	-	-	-

Change Communication

Notes to the financial statements

For the year ended 31 March 2024

3 Analysis of expenditure - Current Year

	Charitable activities £	Support costs £	2024 Total £	2023 Total £
Staff costs (Note 4)	81,226	20,306	101,532	35,978
Other Staff Costs	7,580	-	7,580	995
Rent	-	19,494	19,494	8,940
Subscriptions	-	543	543	962
Printing and postage	-	2,067	2,067	193
Telephone	-	838	838	206
Stationery	-	683	683	368
Insurance	-	3,716	3,716	-
IT support system	-	3,815	3,815	1,489
Clinical resources	-	189	189	90
Legal and professional fees	-	12,465	12,465	5,124
Audit and accountancy fees	-	6,659	6,659	60
Equipment Non-Clinical	-	387	387	1,259
other	-	100	100	1,522
	88,806	71,263	160,069	57,186
Support costs	71,263	(71,263)	-	-
Total expenditure 2024	160,069	-	160,069	57,186

Of the total expenditure, £308 was unrestricted and £159,761 was restricted.

Change Communication

Notes to the financial statements

For the year ended 31 March 2024

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	92,979	33,717
Social security costs	5,925	1,836
Employer's contribution to defined contribution pension schemes	2,629	425
	101,532	35,978

No employee earned more than £60,000 during the year (2023: £nil).

The total cost of key management personnel was £59,939 (2023: £35,978).

Staff numbers

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

	2024 No.	2023 No.
Charitable activities	0.5	0.2
Admin support	1.8	0.8
	2.3	1.0

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (2023: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

5 Related party transactions

There are no related party transactions to disclose for the period (2023: 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

	2024	2023
	£	£
Other debtors	4,251	11,250
	4,251	11,250
	2024	2023

Change Communication

Notes to the financial statements

For the year ended 31 March 2024

8 Creditors: amounts falling due within one year	£	£
Deferred Income	80,250	33,750
Taxation and social security	3,843	-
Accruals	2,280	-

86,373 33,750

Deferred income

Deferred income comprises of grants received in advance.

	2024 £	2023 £
Balance at the beginning of the year	33,750	-
Amount released to income in the year	(33,750)	-
Amount deferred in the year	80,250	33,750
Balance at the end of the year	80,250	33,750

9 Analysis of net assets between funds - current Year

	General unrestricted £	Restricted £	Total funds £
Net current assets	20,706	53,233	73,939
Net assets at the end of the year	20,706	53,233	73,939

Analysis of net assets between funds - prior 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 £	Expenditur e £	Transfers £	At the end of the year £
Restricted funds					
Tudor Trust	29,075	45,000	(41,088)	-	32,987
Women's Communication Confidence Group	3,808	5,000	(52)	-	8,756
Community Buddy Service	1,431	45,000	(43,468)	-	2,963
Time Organisation Kits	323	-	(141)	-	182
WCCSTEPS	5,419	1,914	(2,905)	-	4,427
RBK&C	-	1,031	-	-	1,031
NHS-E Communication Training	-	-	-	-	-
Westminster Homelessness, Brain Injury and Communication Project	-	46,201	(49,995)	3,794	-
London Councils	-	25,000	(22,113)	-	2,887
Total Restricted Funds	40,054	169,146	(159,761)	3,794	53,233
Unrestricted general funds	12,046	12,761	(308)	(3,794)	20,706
Total funds	52,100	181,907	(160,069)	-	73,939

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

Change Communication

Notes to the financial statements

For the year ended 31 March 2024

Movements in funds - prior 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