

Change Communication CIO

Charity No. 1200260

Report and financial statements

For the year ended

31 March 2025

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Trustees: **Grace Shepherd – Chair**
 Joseph Batty
 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

Trustees Annual Report

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

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.

Activity and Performance April 2024 to March 2025:

- 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 lived in hostel accommodation. This service worked with 24 individuals a year, but also provided information and guidance to organisations supporting people experiencing homelessness and so reached another 126 individuals.

We continued our work with 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 worked with, or provided support, in 32 cases.

Our third project delivered in 2024-25 was the Community Buddies Service. This was an innovative communication support project that spent time with clients doing fun social activities and using these real life situations to build communication confidence and skills. This saw staff and volunteers working with 10 people visiting parks, art galleries and even Winter Wonderland in Hyde Park, London. Clients reported feeling more confident and increasing their social contacts and experiences after engaging with the Service. Organisations who referred clients to the Service reported more effective interactions with clients after following our communication recommendations.

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 tackling discrimination in the presence of communication needs.

These courses were often delivered online, but we also travelled to areas in England to provide face to face training for other charities and statutory services. NHS England requested we create training for the e-learning platform that can be accessed by all NHS staff; for this work we focused on communication in urgent and emergency settings.

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:

Two student speech and language therapists joined Change Communication on clinical placement for a three month period. Additionally, we also provided in-person lectures for training speech therapists at London universities this year attended by more than 150 students and we continue to host the Speech and Language Therapists Homelessness Clinical Excellence Network. This Network now has almost 100 members and several are planning to create speech and language services for people experiencing homelessness in their regions.

d) Taking part and supporting research about communication:

Along with a number of other organisations and experts, we have supported King's College London Homelessness Research Programme in relation to mental capacity

assessments in homelessness settings. This is a multi-year research Programme and the researchers hope to develop an assessment tool that can be used to complete high quality mental capacity assessments with people who are homeless.

e) Promoting equality and diversity:

We hosted an event at the House of Lords which raised awareness of communication needs in homelessness settings. The event was attended by 48 people from a wide range of organizations including people with lived experience of homelessness.

Volunteers

We retained two volunteers who delivered our Community Buddies Service last year, however with funding for the project uncertain towards March 2025 we did not recruit more volunteers during that period.

Challenges have included:

- Speech and language therapy services generally experience difficulties with recruitment of staff and Change Communication faced challenges in this regard towards the end of the reporting period.
- While the Government renewed funding for rough sleeping services, this was for a one year period only so the overall picture remains uncertain.

Outcomes and Impact

Our direct client work has supported people to access and maintain accommodation, social care and health services. It has developed communication understanding amongst charities and statutory bodies so that they deliver more effective services. We have supported world class Universities with research of direct relevance to the people we seek to support. Together these activities have reached more than 500 people in our areas of benefit.

Building on our success from last year, which saw Greater Manchester Mental Health NHS Foundation Trust create and deliver a speech and language therapy to support people experiencing homelessness, Nottingham Recovery Network has followed suit and now employs a speech and language therapist to work with the same cohort. Change Communication provides clinical supervision for this service and has been pleased to see its successful impact to date.

Financial review

Change Communication continued to secure short-term funding from statutory services along with a generous donation from a charitable trust for core costs. Results for the year ended 31 March 2025 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 has a reserves policy in line with Charity Commission Guidance. The charity now holds reserves to cover three months' expenditure. This is reassuring given the Government is reviewing its priorities and spending on homelessness during 2025 to 2026.

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:

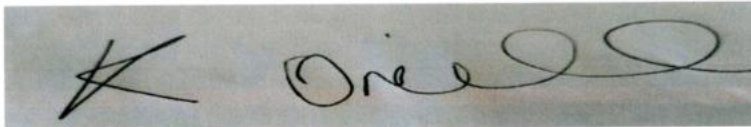
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, 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.

The trustees' annual report has been approved by the trustees on 19 September 2025 and signed on their behalf by:

A photograph of a handwritten signature in black ink on a light-colored surface. The signature is written in a cursive style, starting with a large 'K' followed by 'O'Neill'.

Karen O'Neill – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHANGE COMMUNICATION
FOR THE YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2025.

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.

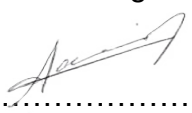
INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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: **30/09/2025**

Change Communication

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

For the year ended 31 March 2025

	Note	2025			2024		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and grants	3	59,118	206,625	265,743	12,761	169,146	181,907
Total income		59,118	206,625	265,743	12,761	169,146	181,907
Expenditure on:							
Charitable activities	4	93	231,404	231,497	308	159,761	160,069
Total expenditure		93	231,404	231,497	308	159,761	160,069
Net income / (expenditure) before transfers		59,025	(24,779)	34,246	12,454	9,385	21,839
Transfers between funds		-	-	-	(3,794)	3,794	-
Net movement in funds		59,026	(24,779)	34,246	8,660	13,179	21,839
Reconciliation of funds:	11						
Total funds brought forward		20,706	53,233	73,939	12,046	40,054	52,100
Total funds carried forward		79,732	28,454	108,186	20,706	53,233	73,939

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 2025

	Note	2025 £	2025 £	2024 £
Fixed assets:				
Tangible assets			-	-
			-	-
Current assets:				
Debtors	8	1,500		4,251
Cash at bank and in hand		167,897		156,061
		169,397		160,312
Liabilities:				
Creditors: amounts falling due within one year	9	(61,212)		(86,373)
Net current assets / (liabilities)			108,186	73,939
Total net assets / (liabilities)			108,186	73,939
The funds of the charity:	11			
Restricted income funds			28,454	53,233
Unrestricted income funds:				
General funds			79,732	20,706
Total charity funds			108,186	73,939

Approved by the trustees on 19 September 2025
and signed on their behalf by:



.....
Karen O'Neill
Trustee

Change Communication

Notes to the financial statements

For the year ended 31 March 2025

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 recognition are met.

Bank interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 2025

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 - prior year

	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	-
	<u>12,761</u>	<u>169,146</u>	<u>181,907</u>	<u>109,286</u>

Change Communication

Notes to the financial statements

For the year ended 31 March 2025

3 Income from donations and grants - current year

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations:	1,869	-	1,869	-
Income from CIC	-	-	-	-
Tudor Trust	49,500	33,750	83,250	45,000
Westminster Homelessness, Brain Injury and Communication Project	-	23,100	23,100	46,201
Community Buddy Service	-	45,000	45,000	45,000
Women's Communication Confidence Group	-	-	-	5,000
WCCSTEPS	-	-	-	1,914
Pan-London Communication Support Project	-	18,500	18,500	-
SLT support for DA and Homelessness project	-	2,500	2,500	-
Core Fund	-	-	-	398
Pathway	-	-	-	422
RBK&C	-	-	-	1,031
London Councils	5,000	83,775	88,775	25,000
Training Income	2,749	-	2,749	11,941
	59,118	206,625	265,743	181,907

4 Analysis of expenditure - Current Year

	Charitable activities £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 5)	124,256	31,064	155,320	101,532
Other Staff Costs	12,127	-	12,127	7,580
Rent	-	36,072	36,072	19,494
Subscriptions	-	387	387	543
Printing and postage	-	2,369	2,369	2,067
Telephone	-	1,413	1,413	838
Stationery	-	867	867	683
Insurance	-	5,416	5,416	3,716
IT support system	-	5,187	5,187	3,815
Clinical resources	-	903	903	189
Legal and professional fees	-	7,645	7,645	12,465
Audit and accountancy fees	-	3,408	3,408	6,659
Equipment Non-Clinical	-	383	383	387
other	-	-	-	100
	136,383	95,114	231,497	160,069
Support costs	95,114	(95,114)	-	-
Total expenditure 2025	231,497	-	231,497	160,069

Of the total expenditure, £93 was unrestricted and £231,404 was restricted.

Change Communication

Notes to the financial statements

For the year ended 31 March 2025

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

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	142,588	92,979
Social security costs	10,059	5,925
Employer's contribution to defined contribution pension	2,673	2,629
	155,320	101,532

Employee earned more than £60,000 during the year is 1 (2024: £nil).

The total cost of key management personnel was £63,248 (2024: £59,939).

Staff numbers

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

	2025 No.	2024 No.
Charitable activities	1	1
Admin support	3	2
	4	2

The charity trustees were not paid and did not receive any benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

6 Related party transactions

There are no related party transactions to disclose for the period (2024: none).

7 Taxation

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

8 Debtors

	2025	2024
	£	£
Other debtors	1,500	4,251
	1,500	4,251

Change Communication

Notes to the financial statements

For the year ended 31 March 2025

	2025 £	2024 £
9 Creditors: amounts falling due within one year		
Deferred Income	55,500	80,250
Taxation and social security	3,912	3,843
Accruals	1,800	2,280
	61,212	86,373

Deferred income

Deferred income comprises of grants received in advance.

	2025 £	2024 £
Balance at the beginning of the year	80,250	33,750
Amount released to income in the year	(80,250)	(33,750)
Amount deferred in the year	55,500	80,250
	55,500	80,250

10 Analysis of net assets between funds - current Year

	General unrestricted £	Restrict ed £	Total funds £
Net current assets	79,732	28,454	108,186
Net assets at the end of the	79,732	28,454	108,186

Analysis of net assets between funds - prior year

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

11 Movements in funds Current Year

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds					
Tudor Trust	32,987	33,750	(66,737)	-	-
Women's Communication Confidence Group	8,756	-	(8,756)	-	-
Community Buddy Service	2,963	45,000	(44,529)	-	3,434
Time Organisation Kits	182	-	(182)	-	-
WCCSTEPS	4,427	-	(4,427)	-	-
RBK&C	1,031	-	(1,031)	-	-
Westminster Homelessness, Brain Injury and Communication Project	-	46,200	(46,200)	-	-
Pan-London Communication Support Project	-	18,500	(6,446)	-	12,054
SLT support for DA and Homelessness project	-	2,500	-	-	2,500
London Councils	2,887	60,675	(53,096)	-	10,466
Total Restricted Funds	53,233	206,625	(231,404)	-	28,454
Unrestricted general	20,706	59,118	(93)	-	79,732
Total funds	73,939	265,743	(231,497)	-	108,186

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 2025

Movements in funds - prior year

	At the start of the year £	Income £	Expenditure £	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
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	12,046	12,761	(308)	(3,794)	20,706
Total funds	52,100	181,907	(160,069)	(3,794)	73,939