

**CHANGES ARE MADE**

**Charity No. 1209004**

**Company No. CE036695**

**Trustees' Report and Unaudited Accounts**

**31 July 2025**

## CHANGES ARE MADE

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## **CHANGES ARE MADE**

### **Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 July 2025.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. CE036695**

**Charity No. 1209004**

##### **Principal Office**

C/O Community Action Network  
Northmead House  
Northmead Drive  
Creekmoor  
BH17 7RP

##### **Registered Office**

C/O Community Action Network  
Northmead House  
Northmead Drive  
Creekmoor  
BH17 7RP

##### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

J.M. Farmer  
T. Jose  
J.D. Smith

##### **Key Management Personnel**

|         |                |
|---------|----------------|
| Chair   | Tracy Jose     |
| Trustee | Juliette Smith |
| Trustee | Janet Farmer   |

##### **Accountants**

Bicknell Business Advisers Ltd  
40 Broadway Lane  
Bournemouth  
BH8 0AA

##### **Bankers**

HSBC Bank PLC  
59 Old Christchurch Road  
Bournemouth  
BH1 1EH

## **CHANGES ARE MADE**

### **Trustees Annual Report**

#### **OBJECTIVES AND ACTIVITIES**

The purpose of the charity as set out in its governing document (8/7/24) is to promote the prevention of crime and saving of lives by raising awareness of knife crime and other violent crime.

The main activities over the last 12 months the charity has held a number of Public Awareness Events with a wide range of Partners including BCP Council, PCC, Safer BCP Partnership. We produced and delivered an 8 week programme of public anti-knife crime events within local schools.

Local schools approached us to integrate our programme within their PHSE lessons to raise awareness and have open discussions around knife crime enabling the young people to reflect on the on their lives and consequences of carrying or using a knife.

#### **ACHIEVEMENTS AND PERFORMANCE**

Raising awareness of such crimes and negative effect by it among young people and others within the community.

Supporting young people make positive choices in relation to dangers and negative impact.

Deliver educational and recreational programmes developing young people in development of skills, capacities and capabilities enabling them to participate in society as independent, mature and responsible individuals.

Provision of support for victims of the crimes their family and friends.

#### **FINANCIAL REVIEW**

A review of the charity's financial position at the year end.

##### **Reserves Policy**

The purpose of this policy is to set out how Changes Are Made (C.A.M.) manages and maintains financial reserves to ensure the charity's long-term sustainability, protect against financial risks, and support delivery of its mission to prevent knife crime among young people.

Reserves provide stability, enabling the charity to continue operations during unforeseen circumstances, while also ensuring resources are available for strategic development such as the establishment of the Educational Hub.

##### **Level of Reserves**

The Trustees have agreed that the appropriate level of reserves is equivalent to 3 months of core operating costs. This level is considered sufficient to:

Risks of maintaining levels of reserves are not securing funding to deliver the work programmes

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

T. Jose

Trustee

31 July 2025

## **CHANGES ARE MADE**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of CHANGES ARE MADE**

I report to the charity trustees on my examination of the financial statements of CHANGES ARE MADE for the year ended 31 July 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

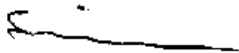
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 this report in order to enable a proper understanding of the financial statements to be reached.



Steven Bicknell FCMA CGMA  
Bicknell Business Advisers Ltd  
40 Broadway Lane  
Bournemouth

BH8 OAA  
31 July 2025

**CHANGES ARE MADE**  
**Statement of Financial Activities**  
**for the year ended 31 July 2025**

|                                               |              | <b>Unrestricted</b> | <b>Total funds</b> |
|-----------------------------------------------|--------------|---------------------|--------------------|
|                                               |              | <b>funds</b>        | <b>2025</b>        |
|                                               |              | <b>2025</b>         | <b>2025</b>        |
|                                               | <b>Notes</b> | <b>£</b>            | <b>£</b>           |
| <b>Income and endowments</b>                  |              |                     |                    |
| <b>from:</b>                                  |              |                     |                    |
| Donations and legacies                        | 3            | 14,531              | 14,531             |
| Charitable activities                         | 4            | 2,791               | 2,791              |
| <b>Total</b>                                  |              | <b>17,322</b>       | <b>17,322</b>      |
| <b>Expenditure on:</b>                        |              |                     |                    |
| Charitable activities                         | 5            | 3,613               | 3,613              |
| Other                                         | 6            | 3,625               | 3,625              |
| <b>Total</b>                                  |              | <b>7,238</b>        | <b>7,238</b>       |
| Net gains on investments                      |              | -                   | -                  |
| <b>Net income</b>                             |              | <b>10,084</b>       | <b>10,084</b>      |
| Transfers between funds                       |              | -                   | -                  |
| <b>Net income before other gains/(losses)</b> |              | <b>10,084</b>       | <b>10,084</b>      |
| <b>Other gains and losses</b>                 |              |                     |                    |
| <b>Net movement in funds</b>                  |              | <b>10,084</b>       | <b>10,084</b>      |
| <b>Reconciliation of funds:</b>               |              |                     |                    |
| <b>Total funds carried forward</b>            |              | <b>10,084</b>       | <b>10,084</b>      |

**CHANGES ARE MADE**  
**Summary Income and Expenditure Account**  
**for the year ended 31 July 2025**

|                                       | <b>2025</b>   |
|---------------------------------------|---------------|
|                                       | <b>£</b>      |
| Income                                | 17,322        |
| <b>Gross income for the year</b>      | <u>17,322</u> |
| Expenditure                           | 7,238         |
| <b>Total expenditure for the year</b> | <u>7,238</u>  |
| Net income before tax for the year    | 10,084        |
| <b>Net income for the year</b>        | <u>10,084</u> |

**CHANGES ARE MADE****Balance Sheet**

at 31 July 2025

| Company No. CE036695                                   | Notes | 2025<br>£     |
|--------------------------------------------------------|-------|---------------|
| <b>Current assets</b>                                  |       |               |
| Cash at bank and in hand                               |       | 10,684        |
|                                                        |       | <u>10,684</u> |
| <b>Creditors: Amount falling due within one year</b>   | 8     | (600)         |
|                                                        |       | <u>10,084</u> |
| <b>Net current assets</b>                              |       | 10,084        |
| <b>Total assets less current liabilities</b>           |       | <u>10,084</u> |
| <b>Net assets excluding pension asset or liability</b> |       | <u>10,084</u> |
| <b>Total net assets</b>                                |       | <u>10,084</u> |
| <b>The funds of the charity</b>                        |       |               |
| <b>Restricted funds</b>                                | 9     |               |
| <b>Unrestricted funds</b>                              | 9     |               |
| General funds                                          |       | 10,084        |
|                                                        |       | <u>10,084</u> |
| <b>Reserves</b>                                        | 9     |               |
| <b>Total funds</b>                                     |       | <u>10,084</u> |

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 31 July 2025

And signed on its behalf by:

T. Jose  
Trustee  
31 July 2025

**CHANGES ARE MADE**  
**Notes to the Accounts**

**for the year ended 31 July 2025**

**1 Accounting policies**

**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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

|                    |                                                                                                                                            |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.                        |
| Designated funds   | These are unrestricted funds earmarked by the trustees for particular purposes.                                                            |
| Revaluation funds  | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds   | These are available for use subject to restrictions imposed by the donor or through terms of an appeal.                                    |

**Income**

|                                               |                                                                                                                                                                                                                                 |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Recognition of income                         | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure               | Where income has related expenditure the income and related expenditure is reported gross in the SoFA.                                                                                                                          |
| Donations and legacies                        | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.                                              |
| Tax reclaims on donations and gifts           | Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.                                                                                                                     |
| Donated services and facilities               | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.                                                              |
| Volunteer help                                | The value of any volunteer help received is not included in the accounts.                                                                                                                                                       |
| Investment income                             | This is included in the accounts when receivable.                                                                                                                                                                               |
| Gains/(losses) on revaluation of fixed assets | This includes any gain or loss resulting from revaluing investments to market value at the end of the year.                                                                                                                     |
| Gains/(losses) on investment assets           | This includes any gain or loss on the sale of investments.                                                                                                                                                                      |

## **CHANGES ARE MADE**

### **Notes to the Accounts**

#### **Expenditure**

|                                      |                                                                                                                                                                                                                                                                                 |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Recognition of expenditure           | Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.                                                                                                   |
| Expenditure on raising funds         | These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.                                                                                                                                                |
| Expenditure on charitable activities | These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.                                                                                         |
| Grants payable                       | All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.                                                                                                      |
| Governance costs                     | These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs. |
| Other expenditure                    | These are support costs not allocated to a particular activity.                                                                                                                                                                                                                 |

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Trade and other debtors**

Trade and other 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 and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.

## CHANGES ARE MADE

### Notes to the Accounts

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Income from donations and legacies

|                | Unrestricted  | Total<br>2025 |
|----------------|---------------|---------------|
|                | £             | £             |
| Donations      | 7,239         | 7,239         |
| Collection Box | 1,292         | 1,292         |
| BCP Council    | 6,000         | 6,000         |
|                | <u>14,531</u> | <u>14,531</u> |

## 4 Income from charitable activities

|          | Unrestricted | Total<br>2025 |
|----------|--------------|---------------|
|          | £            | £             |
| CAM Club | 1,147        | 1,147         |
| Events   | 1,644        | 1,644         |
|          | <u>2,791</u> | <u>2,791</u>  |

**CHANGES ARE MADE**  
**Notes to the Accounts**

**5 Expenditure on charitable activities**

|                                             | <b>Unrestricted</b> | <b>Total</b> |
|---------------------------------------------|---------------------|--------------|
|                                             | <b>2025</b>         | <b>2025</b>  |
|                                             | <b>£</b>            | <b>£</b>     |
| <i>Expenditure on charitable activities</i> |                     |              |
| CAM Club                                    | 2,860               | 2,860        |
| Events                                      | 753                 | 753          |
| <i>Governance costs</i>                     |                     |              |
|                                             | <u>3,613</u>        | <u>3,613</u> |

**6 Other expenditure**

|                              | <b>Unrestricted</b> | <b>Total</b> |
|------------------------------|---------------------|--------------|
|                              | <b>2025</b>         | <b>2025</b>  |
|                              | <b>£</b>            | <b>£</b>     |
| General administrative costs | 2,530               | 2,530        |
| Legal and professional costs | 1,095               | 1,095        |
|                              | <u>3,625</u>        | <u>3,625</u> |

**7 Staff costs**

No employee received emoluments in excess of £60,000.

**8 Creditors:**

amounts falling due within one year

|          | <b>2025</b> |
|----------|-------------|
|          | <b>£</b>    |
| Accruals | 600         |
|          | <u>600</u>  |

**9 Movement in funds**

|                            | <b>Incoming resources (including other gains/losses)</b> | <b>Resources expended</b> | <b>At 31 July 2025</b> |
|----------------------------|----------------------------------------------------------|---------------------------|------------------------|
|                            | <b>£</b>                                                 | <b>£</b>                  | <b>£</b>               |
| <b>Restricted funds:</b>   |                                                          |                           |                        |
| <b>Unrestricted funds:</b> |                                                          |                           |                        |
| General funds              | 17,322                                                   | (7,238)                   | 10,084                 |
| <b>Total funds</b>         | <u>17,322</u>                                            | <u>(7,238)</u>            | <u>10,084</u>          |

**CHANGES ARE MADE****Notes to the Accounts****10 Analysis of net assets between funds**

|                    | <b>Restricted<br/>funds</b> | <b>Total</b>  |
|--------------------|-----------------------------|---------------|
|                    | <b>£</b>                    | <b>£</b>      |
| Net current assets | 10,084                      | 10,084        |
|                    | <u>10,084</u>               | <u>10,084</u> |

**11 Reconciliation of net debt**

|                           | <b>Cash flows</b> | <b>At 31 July<br/>2025</b> |
|---------------------------|-------------------|----------------------------|
|                           | <b>£</b>          | <b>£</b>                   |
| Cash and cash equivalents | 10,684            | 10,684                     |
|                           | <u>10,684</u>     | <u>10,684</u>              |
| Net debt                  | <u>10,684</u>     | <u>10,684</u>              |

**12 Related party disclosures*****Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**CHANGES ARE MADE**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 July 2025**

|                                                                             | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Total funds<br/>2025<br/>£</b> |
|-----------------------------------------------------------------------------|----------------------------------------------|-----------------------------------|
| <b>Income and endowments from:</b>                                          |                                              |                                   |
| Donations and legacies                                                      |                                              |                                   |
| Donations                                                                   | 7,239                                        | 7,239                             |
| Collection Box                                                              | 1,292                                        | 1,292                             |
| BCP Council                                                                 | 6,000                                        | 6,000                             |
|                                                                             | <u>14,531</u>                                | <u>14,531</u>                     |
| Charitable activities                                                       |                                              |                                   |
| CAM Club                                                                    | 1,147                                        | 1,147                             |
| Events                                                                      | 1,644                                        | 1,644                             |
|                                                                             | <u>2,791</u>                                 | <u>2,791</u>                      |
| <b>Total income and endowments</b>                                          | <b>17,322</b>                                | <b>17,322</b>                     |
| <b>Expenditure on:</b>                                                      |                                              |                                   |
| Charitable activities                                                       |                                              |                                   |
| CAM Club                                                                    | 2,860                                        | 2,860                             |
| Events                                                                      | 753                                          | 753                               |
|                                                                             | <u>3,613</u>                                 | <u>3,613</u>                      |
| <b>Total of expenditure on charitable activities</b>                        | <b>3,613</b>                                 | <b>3,613</b>                      |
| General administrative costs,<br>including depreciation and<br>amortisation |                                              |                                   |
| Bank charges                                                                | 13                                           | 13                                |
| General insurances                                                          | 258                                          | 258                               |
| Stationery and printing                                                     | 1,971                                        | 1,971                             |
| Sundry expenses                                                             | 288                                          | 288                               |
|                                                                             | <u>2,530</u>                                 | <u>2,530</u>                      |
| Legal and professional costs                                                |                                              |                                   |
| Audit/Independent examination<br>fees                                       | 600                                          | 600                               |
| Other legal and professional<br>costs                                       | 495                                          | 495                               |
|                                                                             | <u>1,095</u>                                 | <u>1,095</u>                      |
| <b>Total of expenditure of other costs</b>                                  | <b>3,625</b>                                 | <b>3,625</b>                      |
| <b>Total expenditure</b>                                                    | <b>7,238</b>                                 | <b>7,238</b>                      |
| Net gains on investments                                                    | -                                            | -                                 |
| <b>Net income</b>                                                           | <b>10,084</b>                                | <b>10,084</b>                     |

**CHANGES ARE MADE**

**Detailed Statement of Financial Activities**

|                                               |               |               |
|-----------------------------------------------|---------------|---------------|
| <b>Net income before other gains/(losses)</b> | <u>10,084</u> | <u>10,084</u> |
| Other Gains                                   | -             | -             |
| <b>Net movement in funds</b>                  | <u>10,084</u> | <u>10,084</u> |
| <b>Reconciliation of funds:</b>               |               |               |
| Total funds brought forward                   | -             | -             |
| <b>Total funds carried forward</b>            | <u>10,084</u> | <u>10,084</u> |