

REGISTERED COMPANY NUMBER: SC230098 (Scotland)
REGISTERED CHARITY NUMBER: SC025130

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022**
for
Changes East Lothian



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Changes East Lothian

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Changes East Lothian

Reference and Administrative Details for the Year Ended 31 March 2022

TRUSTEES	C Knight Chair P Brown (appointed 24.8.22) F Keightley A Craven (appointed 21.9.21) F Pollock (appointed 1.3.22) D Cunningham (appointed 12.4.22) J Reavley (appointed 12.4.22) N McKechnie (resigned 7.12.21) D Rowe (resigned 22.9.21) L Hughes (resigned 21.9.21)
REGISTERED OFFICE	108/9 Market Street Musselburgh East Lothian EH21 6QA
REGISTERED COMPANY NUMBER	SC230098 (Scotland)
REGISTERED CHARITY NUMBER	SC025130
INDEPENDENT EXAMINER	Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland 94 High Street Musselburgh East Lothian EH21 7EA

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Changes has developed from the community to enable people to achieve and maintain good mental health and wellbeing through; support groups and courses, therapy from experienced therapists as well as therapists in training, wellbeing activities and training our community to support others.

Volunteers

We are consistently blown away by the input and commitment of our volunteer team. As Changes grows and develops and new activities are offered within the community of East Lothian, this presents unique volunteering opportunities.

We are delighted to have new cycle ride leaders, cycle maintenance volunteers, peer support volunteers for our outdoor fitness sessions, befrienders in training and nature project volunteers (to name but a few of our roles).

We were very grateful to Edinburgh South East Scotland (ESES) Communities, who supported us through their community benefit portal to be matched with Morrisons Construction. Morrisons kindly funded our Volunteer Event at The Fraser Centre, where we were able to celebrate our volunteers and say a heartfelt 'thank you' for the time they put in to support our work. We enjoyed tea and delicious scones together and we were delighted to announce that two long standing volunteers had been nominated for awards as part of Volunteer Week.

Ann Smith went on to win her category for Lifelong Commitment to Volunteering. We are so proud of Jennifer Fleming too for her nomination in the Wellbeing Volunteer category.

A quote shared on the night, which rings very true is "Volunteers do not necessarily have the time; they have the heart." Elizabeth Andrew

Call to Action - We are keen to hear from local people with an interest in the following voluntary roles: Buddy Walk Volunteers, Befriending Volunteers and Members of the Board of Trustees.

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Creative Changes

Through our volunteer-led online sessions we provided 44 hours of creative tuition, offering a space for exploring ideas and sharing creative work with input and guidance from our talented Creative Volunteer, Gary.

Towards the end of the year we explored alternative creative offerings, with Gary stepping away from this role to become a dad! Local artist, Lynn Fraser, from Fantoosh Sketching, offered a taster 'Sketch and Wander' session for our staff and volunteer team. Following the success of this taster we have commissioned Lynn to run a range of activities for Changes 2022-2023 programme.

Cycling Groups

Our cycling groups were brought to a standstill in 2021 after three recurrent break ins of our former bike hut located within Lewisvale Park. John Gee, a volunteer cycle leader, described arriving at the hut to find 'bikes and tools were strewn all around the shed was in an awful state. It was the vandalism that sickened me as much as the theft'.

Following the third break in we vacated the premises and our neighbours Eastern helped us with a temporary storage solution. We launched a community campaign and were touched by the support of local people, offering donations of used bikes. We provided 60 hours of organised cycle rides to 17 regular cyclists.

What's next?

In April 2022 our Asgard Police Approved bike storage unit was installed within Prestonpans Group Practice grounds, thanks to funding from Sparewheels CIC. Prestonpans Community Council approved funding for new tools, plus a Velotech Silver Maintenance course for volunteers. Our volunteer team have been busy kitting out the new hut, getting the new fleet of bikes ready for use, whilst exploring the new surroundings, planning routes for the relaunch of our cycle programme.

We invited members of the community to join us at the bike hut for a cuppa and blether and to meet the amazing volunteer cycle ride volunteers.

Fitness and Football for Wellbeing

Thanks to funding received from Corra Foundation Henry Duncan Grants, we launched Fitness for Wellbeing sessions, aimed at under 25s but open to all ages and abilities. These sessions combine fitness activities with a supportive wellbeing check in.

"Exercise wise everyone is giving a great effort, their form has improved over the weeks and they are walking taller. We took advantage of the quiet spell afterwards and did a 5 minute 'into the hands' meditation, we were still puffed out from the workout! The ice is well and truly broken amongst the group". (Calum Main, Volunteer)

We faced delays in starting up Fitness for Wellbeing, in part due to the rise and spread of the Covid-19 Omicron variant in the winter of 2021/2022, as well as challenges in finding a fitness instructor to run these sessions.

We delivered 9 hours of Fitness for Wellbeing to 8 participants.

We were set to run a pilot block of Football for Wellbeing sessions but after months of promotions we did not have the numbers interested. We recognise the excellent provision from Street Soccer who run free football sessions in East Lothian and we will continue to signpost anyone wishing to access these sessions and support them to get along.

Gentle Exercise

We offered 12 hours of Gentle Exercise online to 17 participants.

As with Fitness for Wellbeing, we have struggled to find an instructor to run these sessions. We have heard from several freelance workers that coming out of Covid-19 and reevaluating work-life balance they are quite rightly being more selective in taking on work which suits their own personal needs, preferences and schedules.

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2022

Nordic Walking

We led 50 hours of Nordic Walking to 46 walkers, attending level one groups, led by a trained walk leader who teaches the technique of using Nordic poles and level two groups, led by Changes volunteer walk leaders, for those already familiar with the technique.

Walking with poles reduces pressure on the knees and joints and 90% of the skeletal muscles are used in Nordic Walking. It is suitable for all ages and abilities and can help improve balance and reduce the risk of falls.

A participant joined the Nordic Walking group after a difficult period in their life. They were socially isolated and had gone from good fitness, to not doing any physical activity. They were encouraged by the Nordic Walk instructor and remarked after only 6 weeks how the walks had changed their life. They had become motivated to get out more, pick up other forms of exercise and were delighted to have connected with their community again. They are now in the process of becoming a volunteer for the group.

Open Book Group

We partnered with Open Book who provide relaxed and informal shared reading sessions, where part of a book or poem is read aloud, with an Open Book Lead Reader on hand to help guide the discussion. Working alongside a Volunteer Lead Reader we offered 10 hours of shared reading sessions.

Sessions were popular amongst a small core of readers, however we took the decision to discontinue the activity due to low numbers. We hope to revisit this in the future.

Relaxation

Changes Relaxation workshops, led by volunteers, Jennifer and Gary, restarted in September 2021 after a hiatus since March 2020, offering 18 hours of relaxation to an average of 6 participants per session. This monthly activity has a core of regular attendees and there was great enthusiasm to get started. We added additional sessions to meet the high demand, though there was a high drop off between people booking on and attending.

Jennifer and Gary create a peaceful, tranquil atmosphere with soft lighting, blankets and cushions, offering a lovely Thursday evening retreat.

Tai Chi

Working with certified Tai Chi instructor, Christine Dodson, for the fifth year running, Changes continued to offer our popular weekly Tai Chi classes. We delivered 45 hours of Tai Chi to 46 participants through Beginners Tai Chi and Chi Gong and Continuers Tai Chi Groups.

Qigong (pronounced Chee - gong) uses a combination of meditation, breathing and movement. It is slow and controlled and great for beginners as they can simply follow the tutor.

Tai Chi is a range of postures which flow from one to the other. These are learned over several weeks.

- Changes previously charged a small fee for this activity, with funded places available if required, however in 2021 we decided to remove this fee in order to remove a potential financial barrier to anyone attending, meaning all Changes services are now free.

Buddy Walks

Through buddy walking we match trained volunteers with people who want to walk but would struggle to be in a group setting. Where possible we match pairs within their local community, so they can continue to walk together after the ten weeks of their match, if both parties wish.

‘Walking with my volunteer has made me like me again’ (Buddy Walker)

‘Seeing the difference in another person from start to finish is such a rewarding feeling’ (Buddy Walk Volunteer)

- 26 Buddy Walk pairs matched
- Over 260 hours of buddy walking and chatting

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Report of the Trustees for the Year Ended 31 March 2022

- 100% of participants report a positive improvement in physical health, mental health and feeling more connected (sometimes all 3!)
- 80% of participants achieved their goals, including having the confidence to meet others and get to a group, feeling healthier or managing their mood better.
- We have supported people to access other services they were previously unaware of, including Ageing Well, Adult Social Care Support and many other Changes services.

What's next?

Born out of the Buddy Walk project, we recognise a need for a group that isn't about walking ability or distance covered, but a place to come together and enjoy nature with likeminded people. Changes Ponder Wander (started in April 2022) sessions now fulfil this demand.

Cognitive Behavioural Therapy (CBT) 1-1

In May 2021 we reached agreement with our funders at the Health and Social Care Partnership East Lothian to end our 1-1 CBT provision and transition to a Groupwork Therapy Service, with our NHS colleagues providing 1-1 CBT for East Lothian residents. This transition coincided with a temporary reduction in staffing due to maternity cover. We invited all clients on our waiting list to transfer to the NHS to receive 1-1 CBT and transferred a total of 91 clients. We provided 1-1 CBT to all clients who opted to remain on our waiting list, providing 539 hours of therapy to 44 clients.

- Attendance rates - 86% attended, 4% did not attend (DNA), 10% cancelled,
- 90% of respondents reported improved wellbeing*
- Average wait for CBT 26 weeks (increase on previous year)

What's next?

We started the new report period (April 2022) with a carefully adapted, bespoke Compassion Focused Therapy (CFT) course ready to be piloted with Changes participants, who have attended pre group assessments ahead of the course.

Counselling 1-1

- One of our greatest ongoing challenges is in meeting demand for 1-1 counselling, with requests for the service rising by 157% in the past year.
- The creation of a new Therapy Coordinator post has allowed us to strengthen our service, overhauling systems and processes and ensuring they are fit for purpose.
- Additional funding through the Scottish Government's Action 15, part of the Mental Health Strategy 2017-2027, has allowed us to expand our service by taking on additional paid counsellors, counsellor volunteers and trainees and providing more therapy hours.
- We provided training placements to 8 trainee therapists, 2 graduated from traineeship to volunteer roles within Changes and 2 have moved into freelance work with Changes.
- We now provide a counselling consultation to everyone seeking counselling at Changes, ensuring the match with our service is right or finding the best service for clients externally.
- Demand for 1-1 counselling has risen by 157 %
- 107 people received counselling, totalling 607 hours
- 78% reported improved wellbeing*
- Attendance rates - 4.7% did not attend, 10.3% cancelled, 85% attended
- Average wait for counselling 23 weeks (decrease on last year)

"It really helped to get my life back on track, and find new ways to cope with things that I had long struggled with." (Counselling Client)

First Steps to Positive Mental Health

We delivered a revamped and refreshed First Steps to Positive Mental Health course 6 times over the year, reaching almost 100 participants. This course is an ideal first step (as the name suggests!) for anyone accessing support for the first time. We have been running this course for over 20 years, though it is regularly updated based on new learning and participant feedback. For instance, by changing an activity inviting people to share with the group in week one, to sharing anonymously on a post-it note, we have seen a much greater response from participants.

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2022

We restarted face to face First Steps courses in March 2022 after almost two years online. Our Facilitator reports frequently hearing comments about social anxiety, anxiety around leaving the house and health related anxiety since the lockdowns of 2020/2021. In response to this we are continuing to offer a mix of face to face and online First Steps Courses.

First Steps to Positive Mental Health is run by a Changes staff member, alongside two Peer Volunteers.

"An excellent course. The team were lovely, very genuine and welcoming and engaging which really helped make us feel comfortable" (First Steps Participant)

Men's Peer Support Group

- Changes Men's Peer Support Group continued online, numbers increased but remained low with an average of 5 men attending. We held a Men's Open Event to attract new members, though the event was well attended it did not translate into increased Men's Group attendance. We recognise the challenge in engaging with online support groups, the journey to opening up isn't easy and the conversation and connections don't always flow in the same way online, as in person.
- Changes Men's Telephone Support Calls continued to offer an accessible service, ensuring there were options for people who couldn't join the online group.
- We attended the launch of Chris's House, Midlothian, a support base for people feeling suicidal, open to people across Scotland.
- 11 men received weekly telephone calls
- 300+ telephone support calls to men
- 66 hours of Zoom Peer Support Sessions, over 33 weeks
- We asked participants to sum up what they liked about the men's group in a word, the responses were as follows: openness, respect, understanding, no pressure, listen, talk, think, reflect, no judgement, small, like-minded'

- Changes Men's Group supported an academic research study, later hosting an online event inviting Clinical Psychologist Dr Ditte Sorensen to present her research entitled "Hearing other men talk about their struggles and their difficulties just really makes it... okay to feel the way I do." Exploring experiences of community-based projects supporting men's mental health using Interpretative Phenomenological Analysis.
- The event brought together medical practitioners, academics, community workers and East Lothian community members.
- 33 people attended the event and 100% reported feeling better informed following the session."The session improved my understanding of the issues affecting men and barriers to them accessing services. Very informative and shows the need for services specifically for men". (Attendee)

Mindfulness Courses

We developed our online Mindfulness offerings, moving from a 6 week Mindfulness Based Stress Reduction (MBSR) course offered in the previous year, to an 8 week Mindfulness Based Cognitive Therapy (MBCT) course. MBCT has a variety of applications including working with negative thinking, preventing depression relapse, helping those with anxiety, panic, self-criticism, lack of self-compassion and acceptance. Midweek Mindfulness Drop in sessions were held over the summer and leading up to the festive break.

Fortnightly 'Mindful Monday' sessions were enjoyed by the Changes team offering a moment to pause within our busy work schedules.

We expanded our audio meditation resource bank, available on our website, including a colourful Rainbow Meditation to mark Pride Month 2021, a warming Autumn Mindful Moment shared at our AGM 2021, a Festive Mindfulness Meditation and a calming and peaceful Hot Air Balloon Meditation.

- 3 MBCT courses, each course including a taster session
- 62 Hours of Mindfulness (54 hours online courses, 8 hours of drop in sessions)
- 40 mindfulness attendees
- 20+ Mindful Monday sessions for Changes staff team
- 94% felt less stressed, anxious and more in control*
- 88% felt more connected with others*

"The course helped me relax, and share my thoughts and experiences, and also listen to other course participants' thoughts and experiences, which was all very helpful." (Mindfulness Participant)

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2022

Support Calls

Changes offers 1-1 support calls on an ad-hoc basis, this is not a funded service and as such not a service we publicise. However we recognise that there are many instances where this is the required response. As a community organisation we are often the first place people turn to when seeking support, we believe that people should be able to access support from the service they feel is right for them (within the parameters of the support we can provide) and this service can be a helpful stepping stone into other sources of support (from Changes or elsewhere).

This is not a crisis service and if someone is in crisis we support them to access the urgent support required.

Our team provided 50+ support calls, over 50 hours.

"(The worker) helped me put my feelings into straightforward, down to earth language and I really appreciated this" (Support Call Recipient)

Understanding and Managing Anxiety

Thanks to the success of a new course, piloted in 2021, designed and delivered by two trainee therapists, Understanding and Managing Anxiety is now a regular feature within Changes annual programme, offered 4 times a year.

This 5 week course is offered online and gives participants knowledge and tools to improve their wellbeing. The group work is based on Cognitive Behavioural Therapy. The course looks at what anxiety is, what causes it, ways of challenging anxiety and bringing peace to daily life and explores ways to move forward and enjoy life!

"Thanks for the structured approach to understanding anxiety and some very practical tools to manage a variety of situations, including a relaxation exercise each week and materials that I can refer back to. Facilitators were skilled and empathetic but provided appropriate challenges at times too." (Understanding Anxiety Participant)

Training

We provide free training for anyone who lives or works in East Lothian on behalf of the Health and Social Care Partnership. Our suite of training includes Applied Suicide Intervention Skills Training (ASIST), Scottish Mental Health First Aid (SMHFA), safeTALK and Changes Crisis Handling Awareness Training (CHAT).

We were delighted to resume face-to-face training after almost two years of training exclusively online due to Public Health Scotland restrictions since the start of the pandemic.

Statistics

We provided training to a total of 94 people through:

- 1 SMHFA course with 7 delegates attending
- 1 ASIST course with 8 delegates attending
- 7 CHAT courses with 79 delegates attending
- Delegate backgrounds: Third sector workers or volunteers (53%), members of the public (38%), NHS employees (5%), school, college or university staff or students (4%).

FINANCIAL REVIEW

Financial position

The charity generated a net surplus of £86,744 for the year ended 31 March 2022 (2021: £14,926).

At balance date reserves stood at £234,008 (2021: £147,264), with £126,546 being unrestricted (2021: £147,264).

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

At balance date, reserves stood at £234,008 (2021: £147,264) of which £126,546, were unrestricted, free reserves (2021: £147,264).

It is the policy of the trustees, to hold the equivalent to three months' ordinary expenditure in unrestricted, free reserves. Based on the expenditure in 2021/22, three months' running costs equates to £64,993, therefore the trustees are satisfied that this policy is being met, funds held in excess of this amount will be reinvested in the service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Changes East Lothian was established as a charity on 9 April 2002 and is a company limited by guarantee. The charity is controlled by its Memorandum and Articles of Association. The Trustees of the charity are the Directors of the company.

Key management remuneration

In the opinion of the trustees, the charity is managed by the Chief Executive. Total employer costs relating to this post for the year to 31 March 2022 were £35,358

Approved by order of the board of trustees on and signed on its behalf by:

.....
C Knight - Trustee

Independent Examiner's Report to the Trustees of Changes East Lothian

I report on the accounts for the year ended 31 March 2022 set out on pages ten to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date:

Changes East Lothian

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	206,809	135,290	342,099	225,144
Other trading activities	3	4,610	-	4,610	1,586
Investment income	4	5	-	5	15
Total		<u>211,424</u>	<u>135,290</u>	<u>346,714</u>	<u>226,745</u>
 EXPENDITURE ON					
Charitable activities	5				
Achieving positive mental health and wellbeing		232,142	27,828	259,970	211,819
NET INCOME/(EXPENDITURE)		<u>(20,718)</u>	<u>107,462</u>	<u>86,744</u>	<u>14,926</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		147,264	-	147,264	132,338
TOTAL FUNDS CARRIED FORWARD		<u><u>126,546</u></u>	<u><u>107,462</u></u>	<u><u>234,008</u></u>	<u><u>147,264</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Changes East Lothian

Balance Sheet 31 March 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Cash at bank		246,651	163,904
CREDITORS			
Amounts falling due within one year	10	(12,643)	(16,640)
NET CURRENT ASSETS		<u>234,008</u>	<u>147,264</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		234,008	147,264
NET ASSETS		<u>234,008</u>	<u>147,264</u>
FUNDS	12		
Unrestricted funds:			
General fund		96,344	115,864
Designated Fund		30,202	31,400
		<u>126,546</u>	<u>147,264</u>
Restricted funds		107,462	-
TOTAL FUNDS		<u>234,008</u>	<u>147,264</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
A Craven - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

Changes East Lothian is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	15,215	2,131
Grants	326,884	223,013
	<u>342,099</u>	<u>225,144</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
East Lothian Council Covid Grant	-	10,000
Health and Social Care Partnership	189,579	189,579
ELC First Response	-	9,008
Employment Grant	-	4,000
Corra Foundation	-	2,000
Foundation Scotland	-	4,926
Volunteer East Lothian	-	3,000
Tesco	-	500
Cycling UK	565	-
Sparewheels	2,909	-
Action 15	112,500	-
Alpkit Foundation	300	-
Scotmid	400	-
Corra Foundation (Henry Duncan)	6,261	-
Corra Foundation (Community Recovery)	13,620	-
Other grants	750	-
	<u>326,884</u>	<u>223,013</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Earned income from courses delivered	4,610	1,586

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	5	15

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Achieving positive mental health and wellbeing	259,970

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	176,579	166,186
Accountancy - IE Fee	1,800	750
Bookkeeping	915	723
Cleaning	3,109	594
Event & Venue Costs	-	182
Heat & Light	1,862	1,430
Insurance	2,447	2,243
Office Equipment	8,209	8,880
Printing, Postage & Stationery	1,736	1,420
Rent	16,800	18,372
Subscriptions	432	315
Telephone & Internet	3,689	3,615
Volunteer Expenses	769	40
Staff Training	123	654
External Supervisions	1,410	1,678
HR Support	3,942	3,992
Payroll Costs	997	745
Staff Travel	1,675	-
Contractors	9,790	-
IT Software & Support	9,877	-
Publicity & PR	2,929	-
Recruitment	815	-
Refreshments	108	-
Repairs & Equipment Maintenance	2,563	-
Resources & Materials	255	-
Venue Hire	1,231	-
Walking & Cycling Costs	5,377	-
Water Rates	279	-
Professional Fees	252	-
	<u>259,970</u>	<u>211,819</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

8. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	161,023	149,820
Social security costs	9,600	11,204
Other pension costs	5,956	5,162
	<u>176,579</u>	<u>166,186</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Project Staff	<u>13</u>	<u>13</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	225,144	-	225,144
Other trading activities	1,586	-	1,586
Investment income	15	-	15
Total	<u>226,745</u>	-	<u>226,745</u>
EXPENDITURE ON Charitable activities			
Achieving positive mental health and wellbeing	205,467	6,352	211,819
NET INCOME/(EXPENDITURE)	<u>21,278</u>	<u>(6,352)</u>	<u>14,926</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	125,986	6,352	132,338
TOTAL FUNDS CARRIED FORWARD	<u>147,264</u>	<u>-</u>	<u>147,264</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Deferred income comprised income received for projects which the charity was not entitled to until the following year.

	2022 £	2021 £
At 1 April	-	13,620
Deferred in year	6,800	
Released in year	-	(13,620)
	<u>6,800</u>	<u>-</u>
At 31 March	<u>6,800</u>	<u>-</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	139,189	107,462	246,651	163,904
Current liabilities	(12,643)	-	(12,643)	(16,640)
	<u>126,546</u>	<u>107,462</u>	<u>234,008</u>	<u>147,264</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets	163,904	-	163,904	133,275
Current liabilities	(16,640)	-	(16,640)	(937)
	<u>147,264</u>	<u>-</u>	<u>147,264</u>	<u>132,338</u>

12. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	115,864	(19,520)	96,344
Designated Fund	31,400	(1,198)	30,202
	<u>147,264</u>	<u>(20,718)</u>	<u>126,546</u>
Restricted funds			
Corra Foundation (Henry Duncan)	-	5,902	5,902
Corra Foundation (Community Recovery)	-	82	82
Action 15	-	101,478	101,478
	<u>-</u>	<u>107,462</u>	<u>107,462</u>
TOTAL FUNDS	<u>147,264</u>	<u>86,744</u>	<u>234,008</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,424	(230,944)	(19,520)
Designated Fund	-	(1,198)	(1,198)
	<u>211,424</u>	<u>(232,142)</u>	<u>(20,718)</u>
Restricted funds			
Corra Foundation (Henry Duncan)	6,261	(359)	5,902
Corra Foundation (Community Recovery)	13,620	(13,538)	82
Sparewheels	2,909	(2,909)	-
Action 15	112,500	(11,022)	101,478
	<u>135,290</u>	<u>(27,828)</u>	<u>107,462</u>
TOTAL FUNDS	<u><u>346,714</u></u>	<u><u>(259,970)</u></u>	<u><u>86,744</u></u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	94,586	21,278	115,864
Designated Fund	31,400	-	31,400
	<u>125,986</u>	<u>21,278</u>	<u>147,264</u>
Restricted funds			
Awards For All	6,352	(6,352)	-
	<u>6,352</u>	<u>(6,352)</u>	<u>-</u>
TOTAL FUNDS	<u><u>132,338</u></u>	<u><u>14,926</u></u>	<u><u>147,264</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,745	(205,467)	21,278
Restricted funds			
Awards For All	-	(6,352)	(6,352)
	<u>-</u>	<u>(6,352)</u>	<u>(6,352)</u>
TOTAL FUNDS	<u><u>226,745</u></u>	<u><u>(211,819)</u></u>	<u><u>14,926</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. RELATED PARTY DISCLOSURES

During the year Churchill Cleaning company received £2,568 to provide cleaning services to the charity. N McKechnie who was a trustee, is the manger of this company.

There were no other related party transactions.

14. PURPOSE OF UNRESTRICTED FUNDS

General Fund - The unrestricted 'free reserves' of the Charity

Designated Fund - To support investment in equipment and development work beyond the annual budget

15. PURPOSE OF RESTRICTED FUNDS

Corra Foundation (Henry Duncan) - to provide wellbeing focused physical activity opportunities, such as outdoor fitness classes, creating opportunities to connect, share and support one another through wellbeing check ins.

Corra Foundation (Community Recovery) - to enhance our one-to-one counselling and Cognitive Behavioural Therapy (CBT) services, to reduce waiting times by providing more therapy hours.

Sparewheels - to purchase bikes and a secure bike storage for Changes cycling project to enable us to relaunch the project following a series of break ins.

Action 15 - to strengthen our therapeutic services (groupwork and 1-1), by providing more therapy hours, reducing waiting times and developing the service by reviewing systems and processes and ensuring they are fit for purpose.