Charity registration number 1202112 (England and Wales)

INNOV8 WORKSHOPS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

INNOV8 WORKSHOPS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P J Shelley N C G Gambier T B Selvey
Charity number (England and Wales)	1202112
Principal address	Woodlands Business Park Rougham Industrial Estate Bury St Edmunds IP30 9ND
Independent examiner	Zoe Plowman Ensors Accountants LLP Saxon House Moseley's Farm Business Centre Fornham All Saints Bury St Edmunds IP28 6JY

INNOV8 WORKSHOPS

CONTENTS

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The number of young people with Education, Health and Care Plans in Suffolk had risen from 2,960 to 6,951 by January 2023 (ONS 2023). The number of new EHCPs approved in Suffolk in 2022 alone was 676 (ONS 2023). The pressure on schools to find alternative provisions for disruptive students continues to increase and the impact of Covid on student behaviour is also a factor. In 2022, there were 2,700 places in Special Schools, PRUs and Specialist Units (SCC SEND Sufficiency plan 2022-2025). This number has increased, although our current waiting list of 42 young people looking for sessions is an indication of the degree of under-supply and the inability to keep pace with demand across Suffolk.

It is also of note that ages 9 and 10 have the highest number of EHCPs of all age groups. The percentage of pupils who have SEN support increases with age, reaching a peak of 15.7% of pupils at ages 9 and 10. This then steadily declines through secondary ages, to 12.4% at age 15. The percentage of pupils with an EHC plan also increases with age, from 3.3% at age 5, up to a later peak of 5.3% at age 11, before slowly declining to 4.7% at age 15.

The Suffolk SEND Sufficiency Plan 2022-2025 identified the rapid growth in demand for specialist education placements and, despite much planned investment and work, also identified that there would not be enough provision to meet the expected need. Suffolk is therefore expected to continue to rely heavily on independent, non-maintained special schools.

Their demand projections until 2025 suggested the need for a further 550 new specialist education places for school age children. Demand for new places is particularly strong for children with autism, severe learning difficulties, moderate learning difficulties, SEMH and speech, language and communication needs.

In Suffolk in 2022 there were 2,109 children with Autistic Spectrum Disorder, 2,025 with moderate learning difficulties, 757 with SEN, 3,058 with SEMH, 2,567 with Specific Learning Difficulty (e.g. Dyslexia, Dyspraxia) and 3,245 with Speech, Language or Communication Needs.

There has been an unprecedented rise in requests for specialist placements. There has also been a significant rise in the number of children within mainstream schools requiring high needs top-up funding to support their education. “**There will always be a need for some children and young people to access independent provision, particularly those with the highest level of need.” (SCC)**

- Suffolk is predicting a 23.7% increase in SEND by 2025
- The increase in ASD and SEMH is highly significant
- Suffolk will need to generate at least 550 additional specialist places by 2025
- The existing post-16 offer needs to be developed to meet the growing need
- Only 22% of EHCP requests in Suffolk were approved within the 22-week deadline.

There is a similar picture nationally, with stretched resources unable to manage the very significant increases in young people who do not fit School.

The need is clear across all ages from 4 to 25, and it is growing significantly beyond existing provision. As an alternative provision, innov8 Workshops fills a key role in helping young people across all these areas fulfil their potential.

At innov8 Workshops we aim to empower young people by unlocking their potential, one young person at a time. For 2024, we have focused on providing alternative education for 11-16 year olds who face challenges in mainstream education.

Whether due to learning difficulties, social and emotional needs, or risk of exclusion, we offer a safe, inclusive, and nurturing space where young people can rebuild confidence and discover their potential.

Our child-centred approach is rooted in the Theory of Self-Determination and Motivation, empowering learners to take ownership of their growth. Through trusted relationships and engaging, hands-on experiences, we help improve mental health, emotional wellbeing, and

Our one-to-one vocational workshops provide practical, skills-based learning experiences designed to engage young people and enhance employability. Our workshops through this year have included Bike Repair and Maintenance / Woodwork / Music and Music Technology / Arts & Crafts / Cooking / Hair & Beauty / Fitness /Outdoor Learning & horticulture / Functional Skills in Maths and English / Outreach and Life Skills Development, including offsite educational activities.

Public benefit

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Activities

innov8 Workshops is focused primarily on the young people it is privileged to support and below are some wonderful examples of how we have helped them start to fulfil their potential.

Case Study: Supporting A's Return to Education Through a Tailored, Trauma-Informed Approach

A joined our centre in November 2023 after being out of formal education for several years. Her withdrawal from school had been the result of significant school-based anxiety, compounded by undiagnosed neurodivergent needs. When A first arrived, she presented as very quiet, withdrawn, and hesitant to trust unfamiliar environments and people.

Recognising A's unique challenges, we implemented a slow and highly individualised integration plan. This included:

- Careful, trauma-informed transitions
- Collaborative planning with T and her family
- Prioritising emotional safety and relationship-building
- Low-pressure attendance and participation expectations initially

Over time, and with consistent support, A gradually increased her attendance and level of engagement. She began participating in more of our sessions and showed growing comfort within the centre environment. Importantly, A's confidence has not remained confined to our setting—she is now able to engage positively in community-based Outreach sessions, a significant step forward.

We have seen:

- Increased attendance and participation in multiple weekly sessions
- Active engagement in a variety of workshops
- Noticeable growth in self-confidence, communication, and trust
- Demonstrated resilience and ability to generalise skills into the wider community

A's journey highlights the power of a flexible, person-centered approach in re-engaging young people with complex needs. Her progress is a testament to the importance of patience, partnership with families, and creating environments where neurodivergent individuals can thrive on their own terms.

Case Study: B – fulfilling potential

B had a hard time at school as he was consistently bullied by different groups. He was facing exclusion for retaliating and struggled to cope. Aged 12, in an attempt to find protection from bullies, B joined a gang and was quickly exposed to drugs and violence. His big brothers were heavily involved in county lines drug dealing and the situation got so bad that his family were forced to relocate.

Dad has been a stable presence in the lives of B and his brothers as their Mum struggles with an active alcohol addiction. Unfortunately, in 2023 Dad was sentenced to 24 years in prison for attempted murder. The criminal incident that involved B's Dad was very public and undoubtedly distressed him and his brothers. The lack of parental support guidance and social isolation have led B to become vulnerable to harmful influences. B talks openly about having an addiction to cannabis since the age of 14. He says smoking cannabis helps 'soothe the stress' in his life. In the time that we have known him he has been involved in violence and underage sex.

Since Dad has been in prison, B's relationship with Mum and his big brother has deteriorated significantly. He talks about physical fights with his brothers and emotional abuse from Mum. B says he cannot cope with living at home and self-harms 'because of what she's done to me, the things she says to me'.

B has dyslexia and a chromosomal abnormality that hinders his development. In 2013 he was diagnosed with Global Development Delay. These challenges, coupled with persistent bullying, made accessing mainstream education even more challenging for B. Due to his circumstances, he is considered a Child in Need (CIN) and has several organisations involved to support his progress. He attends weekly counselling to work through his feelings but still clearly finds life a challenge.

When B first started at innov8 he seemed to find it daunting and said he doesn't like new places. Speaking of innov8 now he said, 'it's given me a safe space to come where I can gain new knowledge and skills too'. He is a delight to have at innov8 and has totally found his passion in our Music workshop. He has recorded 8 original songs in the studio and has even performed on Radio West Suffolk as part of an interview about innov8. B also attends our Outdoor workshop where he has learnt about horticulture, grown seasonal vegetables and had the opportunity to go fishing. B is a kind, charismatic young man who has built several positive relationships at innov8.

We are extremely proud of the young man B has become in the time we have known him and look forward to seeing where his musical talent takes him.

Case Study: C– gaining skills and confidence

When C was at Primary School a teacher noticed that he struggled to get up from the floor at the end of assembly and was often the last one out of the room. She mentioned this concern to C’s parents, and they took him for a blood test. He was diagnosed with Duchenne Muscular Dystrophy aged 5.

C recalls having a happy childhood before his diagnosis. He is the youngest of 5, with 3 sisters and a brother. C remembers his dad selling his car to fund a 2-week trip to Disneyland Florida while C was still able. He thinks this was dad’s way of bringing some happiness to the family following his life-changing diagnosis.

C was well-supported through primary school and enjoyed being there, but his condition slowly worsened, and he began using a mobility scooter in Year 6, aged 10. While this helped for a short while, C made the decision to start using a motorised wheelchair in Year 7.

The challenges of Covid really hit C hard. He describes himself as a ‘worrier’ and said the pandemic led him to starve himself and stop sleeping. His anxiety got so bad that it frequently made his physically sick. C’s condition has weakened his immune system meaning he was more vulnerable to Covid. This contributed to C’s anxiety and meant that he and his family followed strict restrictions. When his school eventually reopened post-Covid he really struggled to attend. C describes crying hysterically in the car on the way to school each day. There was an incident at school where C vomited on himself. He described the intense embarrassment he felt that day, not being able to clean himself up and waiting for someone to help. This incident, combined with his debilitating anxiety led C to withdraw from school entirely. Despite being out of full-time education C managed to achieve a GCSE in Maths and English.

In his spare time C loves to play wheelchair football. He plays competitively for Norwich FC and says this has helped him get back out there and make friends with people of all ages who share his condition.

C is aware that his condition is life-limiting. As he gets older, he gets weaker. Since being at innov8 C’s mobility in his hands has worsened. C is a joy to have at innov8 and he has built positive relationships with several members of staff. He says he doesn’t like to think too much about the future and knows that ‘everyone is different, I don’t want to know how long I’ve got, I just want to go with the flow’.

C started at innov8 in October 2023 after deciding against going to college. He is passionate about mechanics and loves coming to the innov8 Bike workshop. His dream is to sell cars and his face lights up when talking about all the supercars he sees on TikTok. C thinks innov8 has really helped his confidence grow and when asked about it he said ‘if it wasn’t for this place, I’d still be in a state. Innov8 has helped me feel like myself again and have a safe space where I know people will listen to my worries.’

We are so proud of C’s progress; he has gained skills and confidence, and we love to see his cheeky smile and laugh at his sarcastic jokes when he’s here. His outlook on life is an inspiration to us all.

Achievements and performance

Significant activities and achievements against objectives

innov8 experienced a year of significant growth and development in the period ending 31 August 2024.

Following the move into Integ House in May 2023, the charity successfully completed the fit-out of the first three floors in time for the start of the 2023/24 academic year. This expansion enabled the introduction of new mentoring classes in Salon, Cookery, and Functional Skills, increasing the staff team to 10 by September 2023.

Early 2024 brought further opportunities for growth, as innov8 secured additional lease space within Integ House, allowing access to all six floors. In January 2024, the charity launched a fully equipped, commercial-grade gym, alongside a new outreach programme focused on helping young people build essential life and social skills.

By the end of August 2024, the remaining three floors were fully fitted out, enabling the launch of new provisions for both under-11s and over-16s. The team grew to 19 staff by the end of the financial year.

Although outside the reporting period, it is worth noting that in November 2024, innov8 secured a 10-year lease on the entire Integ House site—an important step toward ensuring long-term stability and the sustainability of the charity's expanding services.

While these developments placed financial demands on the organisation, innov8 was able to fund its growth through robust revenue streams, supported by both educational partnerships and generous donors.

In September 2023, innov8 entered into a two-year contract with Suffolk County Council to provide mentoring services to children under their supervision—an agreement that may be extended for a further two years in 2025. Under this arrangement, innov8 now offers up to 15 hours of support per child per week and has earned accreditation as an Alternative Provision. This partnership has enhanced innov8's ability to strategically plan and deliver its services. Relationships with local schools and academies also remain strong, with approximately 50% of attendees coming from the school sector.

Financial review

innov8's financial position strengthened considerably during the year. A starting balance sheet deficit of £34,000 was transformed into a surplus of £121,000 by year-end. Teaching revenue doubled to £495,000—an increase of £248,000. Donations and grants also saw a modest rise to £107,000, up 12% from the previous year. The charity expresses sincere thanks to all its donors for their continued support.

Particular appreciation goes to Tim Passmore, Police Commissioner for Suffolk, who contributed £20,000 for a second consecutive year. This funding directly supports innov8's initiatives aimed at keeping young people out of the criminal justice system.

Significant investments were made in digital infrastructure and safety measures, including new software solutions, CCTV systems, and secure logging-in technology. innov8 remains committed to continuous professional development, with staff receiving extensive training in trauma-informed care, safeguarding, and emotional resilience. As a designated Resilience Support Organisation (RESO), innov8 employs two accredited RESTA practitioners to further enhance its mentoring capabilities.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue operating. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Given the improving financial robustness of the Charity's financial model, the key challenge is to maintain sufficient reserves to manage the implications of significant change. We are assisted in this by the growing need for our provision which cushions any unexpected customer changes.

The increased number of employees and complexity of the organisation does create other risks which require a meaningful buffer to be in place at all times.

The Trustees have established a reserves policy that is reviewed annually to ensure that the appropriate levels of reserves are maintained. The size of this reserve policy also reflects the wide range of individual support we are able to draw on whilst we remain at this size.

We aim to hold £50,000 in reserves and at the year end the Charity held £121,194 in reserves.

Major risks

The principal risk for the Charity is our people themselves. Ensuring the wellbeing of our small team whilst they deliver a significant workload that is growing and changing is vitally important.

Alongside that, financial sustainability remained a key risk through the year, although our rapidly increasing scale is mitigating this risk significantly. In particular, at reasonable levels of occupation, the Charity is now self-funding given the fees paid for provision by Schools and Councils.

Growth, however, brings with it risk, both financial and organisational. As a group of Trustees, we monitor safeguarding very closely but that will always be a key risk for the organisation. Other areas such as Health & Safety and Cyber are also considered regularly by the Trustees.

All these risks are considered at each bi-monthly Trustee meeting.

Plans for future periods

2024/2025 will be an exciting year for innov8 Workshops as we expand our provision to cover Primary (ages 5 -10) and Over 16 young people. In over 16 we plan to prepare young people for independence and employment through Functional Skills in Maths and English, Employability Training, Life Skills and Personal Development. In Primary we plan to deliver therapeutic interventions to support emotional well-being and developmental growth. These interventions will include Thrive, RESTA (Resilience and Emotional Support Through Art), ELSA (Emotional Literacy Support Assistants), Drawing and Talking Therapy, Outdoor Play and Learning.

The need for our provision across all ages continues to grow both nationally and in Suffolk, and our waiting lists grow with it. We will need to get bigger to meet this demand. We finish 2024 with a strong and much larger team, and are delivering an excellent level of support to the young people who come to us.

We are also achieving strong and measurable results, which is unbelievably satisfying for the whole team.

To meet our longer-term ambition, innov8 needs to increase its capacity and capability to provide the best quality support to a larger number of children across Suffolk.

It is also clear that the issues our young people face are significant and are very unlikely to be addressed quickly. They are evident at an early age and potentially worsen over time if they are not addressed. If we are serious about addressing the overall issue we therefore need to start as early as there is identified need, and for as long as is needed to help these young people achieve their potential, including helping them into employment. This is one of the key reasons for expanding to Primary and Over 16.

We do need to do that with care to ensure we maintain the highest quality provision at all times, but the need for us to grow and have provision for a wider age group is a clear response to the issues we are addressing.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a Charitably Incorporated Organisation (CIO), registered as a charity on 28th February 2023, having previously been incorporated as a Community Interest Company in August 2021. The charity operates and is governed under a Charitable Constitution which has established the objects and powers of the charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

P J Shelley
N C G Gambier
T B Selvey
M Walton (Resigned 31 August 2024)

Recruitment and appointment of trustees

The board of trustees regularly reviews its membership and assesses for any skills gaps. If any are identified, the trustees seek to recruit a suitable trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Board of Trustees administer the CIO. The Board meets at least four times a year for a full Board meeting.

The Trustees manage the day-to-day operations of the CIO. To facilitate effective operations, the CIO has delegated authority for operational matters including finance, employment and day to day management of the organisation.

The Board of Trustees is the principal decision making body of the charity. Any decisions taken by the Trustees in the running of the charity are done so in accordance with the constitution.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive induction pack, which includes a welcome letter outlining the charity's mission, recent achievements, and strategic objectives. Accompanying this letter are several key documents, such as the charity's constitution, the latest financial statements, a strategic overview presentation, and links to essential policies hosted on the charity's website.

All Trustees are required to complete a suite of safeguarding training courses tailored to the charity's activities. These include Child Protection, Safeguarding Young People, Dealing with a Disclosure, The Prevent Duty, and Keeping Children Safe in Education, ensuring Trustees are well-equipped to uphold the charity's safeguarding responsibilities.

The trustees' report was approved by the Board of Trustees.

Philip Shelley (Jun 25, 2025 18:08 GMT+1)
....

P J Shelley
Trustee

Date: 25/06/2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INNOV8 WORKSHOPS

I report to the trustees on my examination of the financial statements of innov8 Workshops (the charity) for the year ended 31 August 2024

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011; or

2 the financial statements do not accord with those records.

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.

Zoe Plowman

Zoe Plowman
Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
Bury St Edmunds
IP28 6JY

Date: ..25/06/2025.....

INNOV8 WORKSHOPS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds as restated 2023 £
Income from:					
Donations and legacies	**3**	67,545	40,000	107,545	95,733
Charitable activities	**4**	495,091	-	495,091	247,401
Total income		562,636	40,000	602,636	343,134
Expenditure on:					
Charitable activities	**5**	406,171	40,782	446,953	401,135
Total expenditure		406,171	40,782	446,953	401,135
Net income/(expenditure)		156,465	(782)	155,683	(58,001)
Transfers between funds		(782)	782	-	-
Net movement in funds	**7**	155,683	-	155,683	(58,001)
Reconciliation of funds:					
Fund balances at 1 September 2023		(34,489)	-	(34,489)	23,512
Fund balances at 31 August 2024		121,194	-	121,194	(34,489)

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INNOV8 WORKSHOPS

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**11**		80,494		36,165
Current assets					
Debtors	**12**	7,500		-	
Cash at bank and in hand		76,632		23,565	
		84,132		23,565	
Creditors: amounts falling due within one year	**14**	(43,432)		(94,219)	
Net current assets/(liabilities)			40,700		(70,654)
Total assets less current liabilities			121,194		(34,489)
The funds of the charity					
Unrestricted funds	**17**		121,194		(34,489)
			121,194		(34,489)

The financial statements were approved by the trustees on 25/06/2025

Philip Shelley (Jun 25, 2025 18:08 GMT+1)

P J Shelley

Trustee

1 Accounting policies

Charity information

innov8 Workshops is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Donations are 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.

Grants received of a revenue nature are credited in the period to which they relate.

Income from trading activities relates to funded fees received from schools and local councils. Income is included within the accounts as received in relation to the period which it relates.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% - Straight Line Basis
Fixtures and fittings	25% - Straight Line Basis
Motor vehicles	33% - Straight Line Basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Prior year restatement

The prior year has been restated to split the donations and grant income, as well as moving the workshop income from other trading income to charitable activity income.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	46,345	-	46,345	55,733	-	55,733
Grants	21,200	40,000	61,200	40,000	-	40,000
	67,545	40,000	107,545	95,733	-	95,733

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other trading activities		
Workshop income	495,091	247,401

5 Expenditure on charitable activities

	Workshop expenditure 2024 £	Workshop expenditure 2023 £
Direct costs		
Staff costs	277,984	179,343
Insurance	7,344	1,760
Rent and rates	51,114	21,000
Subcontractors	6,294	6,526
Consultancy	17,542	-
Light and heat	8,955	8,129
Telephone	2,906	1,968
Sundry expenses	2,637	967
Training	9,061	1,598
Consumables	15,306	15,015
	399,143	236,306
Share of support and governance costs (see note 6)		
Support	22,955	43,633
Governance	24,855	121,196
	446,953	401,135
Analysis by fund		
Unrestricted funds	406,171	401,135
Restricted funds	40,782	-
	446,953	401,135

6 Support costs allocated to activities

	2024 £	2023 £
Management	9,304	19,136
Professional	10,090	21,718
Information technology	3,561	2,779
Governance costs	24,855	121,196
	47,810	164,829
Analysed between:		
Workshop expenditure	47,810	164,829

6 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2024 £	2023 £
Depreciation	16,837	50,573
Independent Examination fees	3,540	-
Accountancy	4,315	4,490
Legal and professional	-	61,198
Exceptional items	-	4,935
Bank charges	163	-
	24,855	121,196

7 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2024 £	2023 £
Fees payable for the independent examination of the charity's financial statements	3,540	-
Depreciation of owned tangible fixed assets	16,837	8,143
Loss on disposal of tangible fixed assets	-	42,430

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

There were no trustees' expenses paid for 2024 (2023: none).

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	9	6

Employment costs	2024 £	2023 £
Wages and salaries	253,077	168,033
Social security costs	19,315	8,113
Other pension costs	5,592	3,197
	277,984	179,343

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2023	35,521	8,894	-	44,415
Additions	31,965	22,421	6,780	61,166
At 31 August 2024	67,486	31,315	6,780	105,581
Depreciation and impairment				
At 1 September 2023	5,920	2,330	-	8,250
Depreciation charged in the year	6,749	7,828	2,260	16,837
At 31 August 2024	12,669	10,158	2,260	25,087
Carrying amount				
At 31 August 2024	54,817	21,157	4,520	80,494
At 31 August 2023	29,601	6,564	-	36,165

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	7,500	-

13 Loans and overdrafts

	2024	2023
	£	£
Other loans	20,000	20,000
Payable within one year	20,000	20,000

The loans are unsecured. There is no formal loan agreement in place and the loans do not accrue interest. In the absence of any agreements, the loans have been treated as repayable on demand and are therefore classified as falling due within one year.

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Borrowings	20,000	20,000
Other taxation and social security	13,655	16,575
Trade creditors	-	2,949
Other creditors	-	4,443
Accruals and deferred income	9,777	50,252
	43,432	94,219

15 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	5,592	3,197

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Funding from Suffolk Community Foundation through Suffolk Police & Crime Commissioner's Fund	-	40,000	(40,782)	782	-

The charity has been awarded £40,000 from the Suffolk Community Foundation through the Suffolk Police & Crime Commissioner's Fund. The funding has been awarded towards project Pine, a project to double their wellbeing and vocational skills provision for students who with Emotional Based School Avoidance, school refusers, have mental ill-health or Social, Emotional and Mental Health needs.

The grant was spent in full by the year end date.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	(34,489)	562,636	(406,171)	(782)	121,194

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	23,512	343,134	(401,135)	-	(34,489)

18 Events after the reporting date

On 8 November 2024 the charity entered in to a new lease agreement for its main operating premises. Annual rent is £72,000 and the lease is for a term of 10 years with a break date in 5 years.

As the lease agreement was signed after the reporting date of 31 August 2024, but before the financial statements were authorised for issue, it is considered a non-adjusting event under FRS 102 Section 32. Accordingly, the lease has not been recognised in the financial statements as at 31 August 2024.

Had the lease been in place at the reporting date, the future minimum lease payments under the non-cancellable lease would have been approximately £360,000.

19 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024	2023
	£	£
Loans from trustees	20,000	20,000

As at 31st August 2024 the entity had outstanding loan balances due to Trustees totalling £20,000 (2023: £20,000).

There is no formal loan agreement in place and the loans do not accrue interest. In the absence of any agreements, the loans have been treated as repayable on demand and are therefore classified as falling due within one year.