FIX IT (UK) LIMITED

England & Wales · Charity number 1105320

Details

Status	Registered
Legal form	Charitable company
Company number	05049547
Registered	2004-08-05
Register	View on the Charity Commission register

Contact

Address	Fix I T UK Ltd 6-7 Moss Street Ince Wigan WN3 4TA
Phone	01942864936
Email	lee.walls@fixit-uk.org
Website	www.fixituk.org

Activities

Objects: TO ADVANCE THE EDUCATION AND TRAINING OF THE INHABITANTS OF THE WIGAN BOROUGH, IN PARTICULAR BUT NOT EXCLUSIVELY YONG PEOPLE AND THOSE WHO HAVE BEEN CONVICTED OF A CRIMINAL OFFENCE OR WHOSE CIRCUMSTANCES MAY CREATE TENDENCIES IN THEM TOWARDS SUCH OFFENCES.

Activities: Fix It UK Ltd enables young people from Wigan and the surrounding areas to meet the opportunities and responsibilities of society today, by offering them training in Motor Vehicle Studies, Basic Construction and personal development programmes that build confidence, motivation and personal, social and life skills.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WIGAN, GREATER MANCHESTER
- Bolton
- Bury
- Cheshire East
- Cheshire West & Chester
- Lancashire
- Sefton
- St Helens
- Warrington
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,135,847	£987,978	£428,637	20
2024-08-31	£961,812	£747,499	£280,768	18
2023-08-31	£723,361	£588,187	£66,455	15
2022-08-31	£596,878	£695,920	£-68,719	22
2021-08-31	£590,793	£604,580	£30,402	24
2020-08-31	£491,230	£451,719	-	-

Trustees

Name	Role	Appointed
Keith Cunliffe	Chair	
Helen Clare Todd		2021-02-04
Neil Jonathon Marshall		2025-07-03
Steven John Smith		2021-09-24
Terry Douglas Stockwell		2025-07-03

Accounts

Company registration number 05049547 (England and Wales)

Charity registration number 1105320 (England and Wales)

FIX IT (UK) LTD

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Councillor K Cunliffe	
	Mrs HC Todd	
	Mr SJ Smith	
	Mr TD Stockwell	(Appointed 3 July 2025)
	Mr NJ Marshall	(Appointed 3 July 2025)
	Mr R Winstanley	(App'd 3 July 2025, resigned 11 March 2026)
	Mr K Rimmer	(Resigned 21 October 2024)
	Mr M Keefe	(Resigned 10 October 2024)
Country of incorporation	United Kingdom (England and Wales)	05049547
Charity registration	England and Wales	1105320
Principal address	Unit 6/7 Rosebridge Industrial Estate Moss Street Springview Wigan WN3 4TA	
Registered office	41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT	
Auditor	Godfrey Wilson Limited 5th Floor Mariner House 62 Prince Street Bristol	
Banker	Royal Bank of Scotland 36 St Andrews Square Edinburgh EH2 2YB	

FIX IT (UK) LTD

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

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 Companies Act 2006 and "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

The charity's objectives are to advance the education and training of the inhabitants of the Wigan Borough. Fix It (UK) Ltd works with young people who face a variety of complex barriers to participation in mainstream education and training including those with learning difficulties, those lacking positive role models, young offenders, those involved in anti-social behaviour and young people who are not in education, employment or training (NEET) or at risk of becoming NEET.

Aims of the charity

Fix It (UK) Limited raises the aspirations of young people from the borough and surrounding areas to meet the opportunities and responsibilities of society today, by offering them practical training in Motor Vehicle Studies and personal development programmes that build confidence, motivation and personal, social and life skills. Our social purpose is to improve the life chances, choices and opportunities of young people who are socially and economically excluded by enabling them to engage in learning, achieving, succeeding and progressing into further education, other training, or employment. Fix It (UK) Ltd provides opportunities for disadvantaged young people aged 14-16 and up to 24 if they are SEND, to develop their skills, gain qualifications and undertake practical work experience in motor vehicle maintenance and body-work skills. In addition, Fix It (UK) Ltd offers young people the opportunity to engage in functional skills (Maths and English), PSHE & C and life and work skills.

Fix It (UK) Ltd uses the attraction of working with cars and other motor vehicles to engage and motivate young people on our programmes. Our activities and programmes are designed specifically to engage those young people who are less academically focused and benefit from learning acquired through practically-based activities. The majority of our programmes involve delivery of practical activities in our purpose-built workshop, which are supported by theoretical training sessions to enable our staff to assess the level of knowledge gained by young people and award certification. Fix It (UK) Ltd delivers nationally recognised and accredited qualifications alongside a range of personal, social life and employment skills training through OpenAwards. Fix It UK prides itself on mentoring to support each young person's transition into further training, education or employment.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Fundraising Activities

The charity has no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

Achievements and performance

INTRODUCTION

As can be determined from the previous annual reports in 2022/23 and 2023/24, the Charity continues to perform well. The turnaround of the charity in 2022 and the establishment of sound financial foundations has allowed the Charity to build on that success over 2024/25 and take the Charity further forwards.

The year 2024/25 was another very successful year and the Charity continues to grow and strengthen across the board. Financial performance was particularly good over the year with a healthy surplus generated. This allowed the Charity to continue with substantial investment, firstly in the facilities for learners and then onto targeted further specialised staff recruitment.

The Charity strengthened across all business operations. Key improvements were made in the Curriculum, the Built Environment, Quality Assurance, Health & Safety, Key Stakeholder Relationships, expansion of catchment areas and finally in the staffing establishment.

CURRICULUM

The curriculum model continues to be developed through ongoing continuous improvement. The post-16 offer is delivered through the Institute of the Motor Industry (IMI) Qualifications and the Pre-16 offer is delivered via Open Awards qualifications.

Post-16 learners are offered qualifications from entry level 1 up to level 2 in Motor Vehicle maintenance and repair, additionally they study functional skills Maths and English from pre-entry level up to Level 2. The pathway for post-16 is now realistically a maximum of three years. The pre-16 offer was significantly changed mid-year to reflect the more mainstream approach for Key Stage 4 pupils by the Department for Education (DfE) . The Pre-16 offer was changed to a much smaller provision running smaller numbers on fewer days. The increase in our Post-16 learner numbers was able to offset this turbulence.

The post-16 learners now also undertake a significant programme of Social Emotional Mental Health and Personal Social Health Economic & Citizenship curriculum to supplement their educational journey. This is now qualification-based and is certificated education.

It is extremely pleasing to report that through both awarding body quality compliance reviews in 2024/25, the entire provision was rated as “low risk” and direct claim for all main qualifications was achieved and / or maintained.

Learner Numbers for 2024/25

There was an average of 32 post-16 learners over the academic year.

Direct Provision (Former Pre-16 Provision) was originally capped at 40 learners. Further school withdrawal impacted learner numbers adversely, due mainly to the DfE strategy on Key Stage 4 pupils.

School contracts with SLA in place during 2024/25:

Acorns School, Fred Longworth, Shevington High, Atherton High, Westleigh School, Shaftesbury High, Three Towers, Newbridge, Lowton High, New Park Academy

This area of provision is still over dependent on out of borough places, with 65% of places coming from Lancashire. In addition, Direct Schools provision continues to consume far too much management and general staff time for the income received. As such, it will be placed under review for further reduction or discontinuation in 2026/27, in order that current pupils can be completed.

Quality Assurance - Open Awards EQA.

Authorised Internal Verifier status was previously awarded to Fix It UK due to the quality achieved in the most recent Awarding Body annual review of all levels, all were classified at Low Risk.

Awarding body (Open Awards) training undertaken regularly by 3 nominated staff (Head of Centre / IQA, Curriculum Administration Officer & Examinations Officer along with the Functional Skills Tutor).

Fully compliant review.

Openawards: External Quality Assurance 2025.

External Quality Assurance undertook a virtual EQA review with the Head of Centre & IQA & the Curriculum Administrator & AIV.

The inspectors carried out assurance work to current 24/25 portfolios and also revisited 23/24 certificated portfolios.

No issues reported or found.

Internal Quality Assurance undertaken again rated as low risk.

Fix It UK Ltd now has direct claim on Open award SfFL&E courses delivered this year.

Skills & Education Group: External Quality Assurance 2025.

The Head of Motor Vehicle introduced a full suite of new qualifications in the Motor Vehicle provision.

This was therefore Fix It's first involvement with SEG from an EQA perspective. The external assessor carried out assurance work to 24/25 portfolios, and all qualifications are categorised as low risk.

The assurance visit went extremely well and there were no significant issues identified.

KEY PERFORMANCE INDICATORS

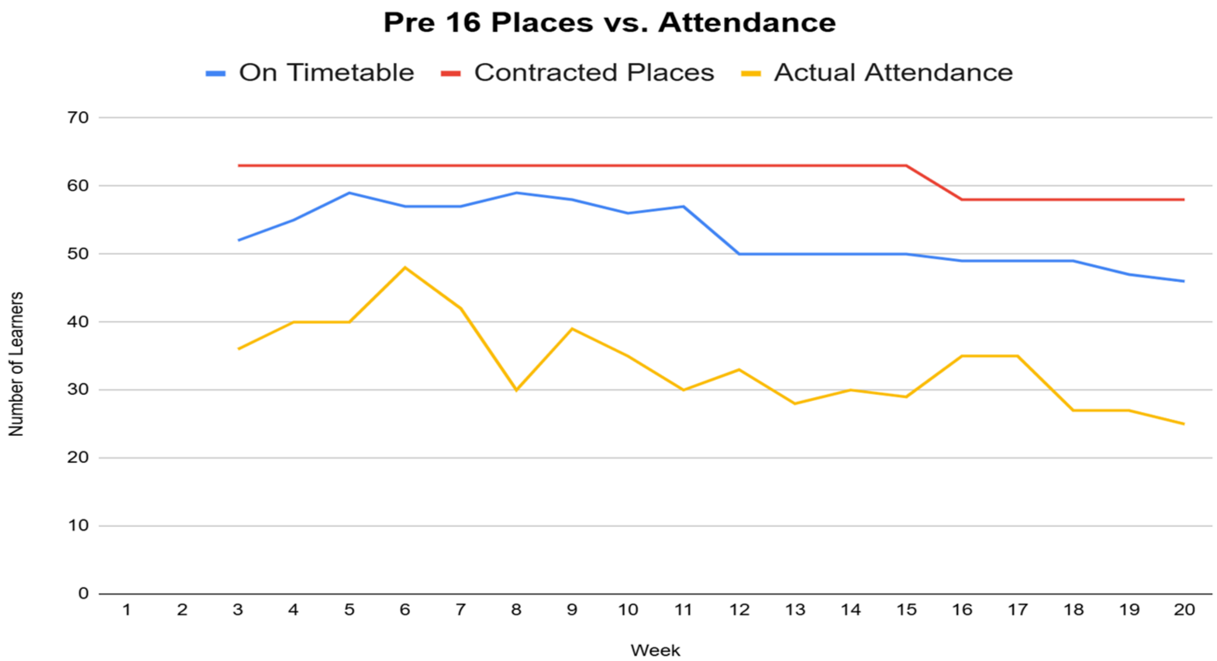
Direct Provision (Formerly Pre-16)

Total Learners	Total Learners Achieved
35	17
Total Learners Registered	**Total Learners not achieved**
18	1

Success Rate : 94.4%

Attendance - Direct Provision

Attendance was extremely poor across the former pre16 area although the level fluctuated at week 20 actual attendance was below 30%. Hence the action taken within the area to fundamentally change delivery and the model at the end of 24/25.



Post 16 Success, Attendance and Achievements

Total Learners Registered English	**Total Qualifications**	**Success Rate**
38	33	86%
Total Learners Registered Maths	**Total Qualifications**	**Success Rate**
13	9	69%
Total Learners Registered SFLE	**Total Qualifications**	**Success Rate**
13	12	92.3%
Total Learners Registered Motor Vehicle	**Total Qualifications**	**Success Rate**
20	17	85%

Attendance.

The overall attendance rate across Post-16 for 24/25 was 77%.

Human Resources / Staffing

- There have been new Human Resources consultancy arrangements appointed;
- Culture, professional standards and change management are beginning to make a real impact;
- Staffing structure has been slightly amended but there have been no significant changes to roles;
- Salaries increases were agreed based on income, the standard rise was 3.5% but many staff achieved an incremental progression or job role change, meaning that the average pay rise was 6.1%;
- DBS Status for all staff (Single Central Record fully up to date);
- Return to Work interviews were fully embedded with Bradford Score utilised in interviews; and
- Staff absence rate improved in the year.

Health and Safety.

The accident rate remains low within the centre. No RIDDOR reportable accidents occurred in 2024/25.

All accidents reported were minor in nature with the main causation being tools or equipment.

Health and Safety is a huge component within the Motor Vehicle curriculum and forms a significant part of the induction and qualification.

Fundraising practices
The charity has no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

Financial review

The charity's gross income rose from £962K to £1,136K in 2024/25, an increase of 18%. There was an increase in costs of 32%, from £747K to £988k, mostly as a result of increased staff numbers and associated costs, but also an increase in depreciation charges as a result of the investment by the Charity in fixed assets in the year. Overall there was a surplus of £147,869 for the year to 31 August 2025 (compared to a surplus in 2024 of £214,313). The Charity had total assets of £428,637 at 31 August 2025 (2024 - £280,769)

During the year, the Charity invested significantly in capital items to improve the facilities at the premises for learners and staff, with £125k invested in the following areas:

- IT Equipment, Network infrastructure and Electrical Infrastructure;
- Reception area & Learner Services;
- Security including enhanced digital CCTV;
- Integral learning Pod for MV with enhanced audio visual equipment;
- Equipment and Tooling for Motor Vehicle;
- Classroom environment upgrades;
- Kitchen and Kitchenette (inc staff welfare facility); and
- Upgraded motor vehicle workshops, equipment and tooling along with the construction of a catering stores.

Going concern

The Charity has drawn up realistic budgets and cash-flow projections which demonstrate that, if activities continue as expected, the Charity will be able to continue to operate for the foreseeable future.

Reserves policy

It is the policy of this charity to hold in reserves, if possible, the equivalent of two months' general running costs and an additional one month's salary costs. This amounts to approximately £152,000. It is also our policy to hold an amount for any necessary building works. This policy is reviewed annually.

At 31 August 2025, the charity had cash reserves of £217,924 (2024 - £127,797) and net current assets of £180,825 (2024 - £108,608).

Key risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are now in place to mitigate exposure to the major risks.

The landscape for post-16 special education is currently defined by volatility, where the primary risk stems from the transition between the established Special Educational Needs and Disabilities (SEND) and Alternative Provision (AP) Improvement Plan and the newly proposed 2026 SEND Reforms. For specialist providers, the central risk is the government’s strategic pivot toward "Targeted Plus" support within mainstream FE colleges; by investing £2 billion into the "Experts at Hand" initiative to bolster mainstream inclusivity, there is a systemic pressure on local authorities to reduce the number of high-cost placements in independent specialist settings.

Furthermore, the introduction of digital Individual Support Plans (ISPs) and the standardisation of National Standards create a dual administrative and financial threat. Local authorities, facing significant Dedicated Schools Grant (DSG) deficits, are increasingly incentivised to use these new frameworks to justify local, less expensive pathways, potentially undermining the stability of specialist providers who rely on out-of-area placements. This policy shift risks creating a "funding gap" for post-16 settings as the legal duties for ISPs remain less rigorous than those for EHCPs, potentially leaving specialist institutions with a more complex cohort but a less secure, more bureaucratic commissioning landscape.

Key Risks at a Glance

Risk Factor	Impact on Post-16 Specialist Settings
Mainstream-First Policy	Reduced referrals as funding is redirected to the "Experts at Hand" offer in mainstream FE colleges.
National Standards	Local Authority decision-making becomes more rigid, potentially restricting parental choice for specialist settings.
ISPs vs. EHCPs	A "two-tier" legal system where new support plans may lack the statutory weight and funding security of traditional EHCPs.

The Charity maintains a comprehensive risk register that details the approaches and control measures to mitigate all known risks, this register is regularly monitored by the Board of Trustees.

Plans for future periods

In order that the Charity can continue to offer robust and meaningful opportunities for the young people in the Charity's care, the trustees and management consider that registration with the Department for Education (DfE) and in particular with the Office for Standards in Education, Children's Services and Skills (Ofsted) would be beneficial, to help ensure that our high delivery standards continue to be met and monitored in the future. The trustees and management continue to work towards this aim and hope that these registrations can be in place within the next few years. It is anticipated that this will change the way the Charity is funded, with more income from central rather than local government and from local schools.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its governing document, the Memorandum and articles of association. The company was incorporated in February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Councillor K Cunliffe	
Mr KR Rimmer	(Resigned 21 October 2024)
Mrs HC Todd	
Mr M Keeffe	(Resigned 10 October 2024)
Mr SJ Smith	
Mr TD Stockwell	(Appointed 3 July 2025)
Mr NJ Marshall	(Appointed 3 July 2025)
Mr RJ Winstanley	(Appointed 3 July 2025 and resigned 11 March 2026)

Recruitment and appointment of trustees

Trustees have been selected for their commitment to our charitable causes and for any particular skills they might have to support the charity's work. The charity actively seeks and welcomes new applications from interested people.

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

Although the charity is controlled by the board of trustees who are ultimately responsible for the operation of the charity, on a day to day basis, responsibility for the running of the charity is delegated to two directly - employed managers, Lee Walls and Diane Stone, who, together with a small specialist team, ensure the charitable objectives are carried out. The managers regularly report to, and are monitored by the trustees.

Induction and training of trustees

New trustees undergo an induction process given by key senior staff and existing trustees, to ensure that new board members understand their legal responsibilities, the charity's aims and our key policies. Regular update training is provided by an external provider to all trustees.

Remuneration policy

The board of trustees has a separate sub-committee responsible for proposing the pay and remuneration of the charity's key personnel. Factors in deciding a suitable level of remuneration include consideration of inflationary pressures, market rates and overall performance.

Auditor

In accordance with the company's articles, a resolution proposing that Godfrey Wilson Limited be appointed as auditor of the company will be put at a General Meeting.

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

Keith Cunliffe	Helen Clare Todd
Councillor K Cunliffe	Mrs HC Todd
Trustee	**Trustee**

18 May 2026

FIX IT (UK) LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees, who are also the directors of Fix IT (UK) Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

In so far as the trustees are aware:
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

FIX IT (UK) LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FIX IT (UK) LTD

Opinion

We have audited the financial statements of Fix It (UK) Ltd for the year ended 31 August 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FIX IT (UK) LTD

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

-

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees(who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

1. We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
2. We reviewed the charity's policies and procedures in relation to:
    - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
    - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
    - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
3. We inspected the minutes of trustee meetings.
4. We enquired about any non-routine communication with regulators and reviewed any reports made to them.
5. We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
6. We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
7. We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
    - Testing the appropriateness of journal entries;
    - Assessing judgements and accounting estimates for potential bias;
    - Reviewing related party transactions; and
    - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FIX IT (UK) LTD

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

William Guy Blake

William Guy Blake, ACA, Senior Statutory Auditor
For and on behalf of Godfrey Wilson Limited, Statutory Auditor
Chartered Accountants
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD
19 May 2026

FIX IT (UK) LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	-	1,900
Charitable activities	**4**	1,131,909	955,953
Investments	**5**	3,938	3,959
Total income		1,135,847	961,812
Expenditure on:			
Charitable activities	**6**	983,889	747,499
Other expenditure	**13**	4,089	-
Total expenditure		987,978	747,499
Net income and movement in funds		147,869	214,313
Reconciliation of funds:			
Fund balances at 1 September 2024		280,768	66,455
Fund balances at 31 August 2025		428,637	280,768

FIX IT (UK) LTD

BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**15**		251,775		180,085
Current assets					
Stocks	**16**	500		500	
Debtors	**17**	3,434		168,355	
Cash at bank and in hand		217,924		127,797	
		221,858		296,652	
Creditors: amounts falling due within one year	**19**	(41,033)		(188,044)	
Net current assets			180,825		108,608
Total assets less current liabilities			432,600		288,693
Creditors: amounts falling due after more than one year	**20**		(3,963)		(7,925)
Net assets			428,637		280,768
Income funds					
Unrestricted funds	**23**		428,637		280,768
			428,637		280,768

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

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

The financial statements were approved by the trustees on 18 May 2026

Keith Cunliffe

Councillor K Cunliffe
Trustee

Mr SJ Smith
Trustee

FIX IT (UK) LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Cash flows from operating activities					
Cash generated from operations	**26**		214,748		187,712
Investing activities					
Purchase of tangible fixed assets		(124,597)		(127,146)	
Investment income received		3,938		3,959	
Net cash used in investing activities			(120,659)		(123,187)
Financing activities					
Payment of finance leases obligations		(3,962)		(3,963)	
Net cash used in financing activities			(3,962)		(3,963)
Net increase in cash and cash equivalents			90,127		60,562
Cash and cash equivalents at beginning of year			127,797		67,235
Cash and cash equivalents at end of year			217,924		127,797

1 Accounting policies

Charity information

Fix IT (UK) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Bridgeman Terrace, Wigan, Lancashire, WN1 1TT, United Kingdom. The charity operates from Unit 6/7 Rosebridge Industrial Estate, Moss Street, Springview, Wigan, WN3 4TA.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

All funds of the charity are available for use at the discretion of the trustees in furtherance of their charitable objectives and are therefore unrestricted.

1.4 Income

Income is recognised when the charity is legally entitled to it and is matched to the period in which its services are provided, after any performance conditions have been met, where the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies **(Continued)**

Where sales invoices are raised in advance of the service being delivered, amounts are deferred (recorded as a liability on the balance sheet) until the service is delivered, at which point, it is recognised in the statement of financial activities.

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.

All support costs are allocated to the Charity's sole activity.

Expenditure is recognised when the charity has a legal obligation to pay and is accounted for on an accruals basis.

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:

Plant and equipment	20% reducing balance
Fixtures and fittings	20% reducing balance
Computers	20% reducing balance
Motor vehicles	33% of cost

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 Stocks

Stocks are stated at the lower of cost and estimated market value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies **(Continued)**

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

1.11 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.

1.12 Retirement benefits

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

1 Accounting policies **(Continued)**

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1.14 Donated goods

Donated goods are recognised as income at fair value upon receipt, provided that the value can be measured reliably and is material. Where it is impractical to estimate fair value, donated goods are recognised on sale.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees may be 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.

No material estimates were required to be made in these financial statements.

3 Income from donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	-	600
Sale of donated assets	-	1,300
	-	1,900

4 Income from charitable activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Charitable activities		
Services provided under contract	1,131,538	955,953
Ancillary trading income	371	-
	1,131,909	955,953

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	3,938	3,959

6 Expenditure on charitable activities

	Charitable activities 2025	RESTATED Charitable activities 2024
	£	£
Direct costs		
Staff costs	520,169	396,923
Depreciation and impairment	48,818	19,604
Teaching expenses	31,024	19,464
Accreditation fees	7,327	9,531
Consultancy costs	3,975	2,040
Learner rewards	3,486	1,767
Staff uniform	2,005	1,334
Cleaning and laundry	5,084	3,179
Student bursaries	34,091	27,048
Staff training	8,912	2,933
Volunteer expenses	340	-
	665,231	483,823
Share of support and governance costs (see note 9)		
Support	295,687	252,975
Governance	22,971	10,701
	983,889	747,499
Analysis by fund		
Unrestricted funds	983,889	747,499

7 Description of charitable activities

Charitable activities

The charity's principal activity is to work with young people who face a variety of complex challenges and to assist them in improving their life chances. The charity uses the attraction of working with motor vehicles to engage and motivate young people and to give them the opportunity to engage in functional maths and English, STEM technologies and life and work skills, with the aim of assisting them to move into further training, education or employment.

In order to meet these charitable objectives, the charity's main source of income is from contracts with local authorities and schools to provide support services to young people.

8 Grants payable

The Charity provides student bursaries to post-16 learners, to assist with education-related costs. These amounts are non-repayable.

The total amount of bursaries paid in the year was £34,091 (2024 - £27,048).

9 Support costs

	Support costs	Governance costs	2025	RESTATED Support costs	RESTATED Governance costs	RESTATED 2024
	£	£	£	£	£	£
Staff costs	132,632	-	132,632	114,592	-	114,592
Rent, rates and premises expenses	49,249	-	49,249	48,110	-	48,110
Insurance	10,099	-	10,099	7,644	-	7,644
Telephone	14,743	-	14,743	12,456	-	12,456
Light and heat	10,135	-	10,135	9,284	-	9,284
Postage, printing and stationery	1,715	-	1,715	2,029	-	2,029
IT and computer costs	16,186	-	16,186	8,453	-	8,453
Bank charges	791	-	791	678	-	678
Sundry expenses	60,137	-	60,137	49,729	-	49,729
Audit fee (2024 Independent examination)	-	11,820	11,820	-	1,000	1,000
Accountancy and payroll	-	7,879	7,879	-	7,089	7,089
Governance services	-	3,272	3,272	-	2,612	2,612
	295,687	22,971	318,658	252,975	10,701	263,676
Analysed between						
Charitable activities	295,687	22,971	318,658	252,975	10,701	263,676

Support costs have been restated in 2024 to show a reclassification of some staff costs, to show them as support costs.

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor/independent examiner:		
- for the audit/independent examination of the charity's financial statements	11,820	1,000
- for other financial services	-	6,089
Depreciation of owned tangible fixed assets	48,818	19,604
Loss on disposal of tangible fixed assets	4,089	-
Operating lease charges	86,906	71,798

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year and no expenses were claimed or paid to any of the trustees, other than disclosed on note 25.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total staff numbers	20	18

Employment costs	**2025 £**	**2024 £**
Wages and salaries	592,187	465,400
Social security costs	50,255	36,951
Pension costs - defined contribution	10,359	9,164
	652,801	511,515

Redundancy and termination payments totalling £16,452 were made in the reporting period, being £5,952 of statutory redundancy pay and £10,500 of ex-gratia settlements. These payments have been funded from unrestricted general funds.

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

Remuneration of key management personnel

The charity is governed by its trustees, who are unpaid. They have delegated the day-to-day responsibility for management of the charity to a manager and deputy manager. Their total combined salary costs, including employers' national insurance and pension contributions in the financial year to 31 August 2025 was £115,409 (2024 - £103,307).

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	4,089	-

14 Taxation

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

15 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2024	8,382	233,567	20,673	3,300	265,922
Additions	10,918	100,386	8,673	4,620	124,597
Disposals	-	(22,485)	(3,117)	(500)	(26,102)
At 31 August 2025	19,300	311,468	26,229	7,420	364,417
Depreciation and impairment					
At 1 September 2024	1,112	74,005	9,635	1,085	85,837
Depreciation charged in the year	2,378	41,835	2,851	1,754	48,818
Eliminated in respect of disposals	-	(19,005)	(2,767)	(241)	(22,013)
At 31 August 2025	3,490	96,835	9,719	2,598	112,642
Carrying amount					
At 31 August 2025	15,810	214,633	16,510	4,822	251,775
At 31 August 2024	7,270	159,562	11,038	2,215	180,085

16 Stocks

	2025	2024
	£	£
Raw materials and consumables	500	500

17 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	-	166,083
Prepayments and accrued income	3,434	2,272
	3,434	168,355

18 Finance lease obligations

Future minimum lease payments due under finance leases:

	2025	2024
	£	£
Within one year	3,962	3,962
Within two and five years	3,963	7,925
	7,925	11,887

It is the company's policy to lease certain equipment under finance leases. The average lease term is 5 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

19 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Obligations under finance leases	18	3,962	3,962
Other taxation and social security		14,110	10,825
Deferred income	21	-	166,086
Trade creditors		11,141	7,171
Accruals		11,820	-
		41,033	188,044

20 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Obligations under finance leases	18	3,963	7,925

21 Deferred income

	2025	2024
	£	£
Arising from Invoiced income deferred	-	166,086

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	-	166,086

21 Deferred income (Continued)

	2025	2024
	£	£
Movements in the year:		
Deferred income at 1 September 2024	166,086	147,723
Released from previous periods	(166,086)	(147,723)
Resources deferred in the year	-	166,086
Deferred income at 31 August 2025	-	166,086

22 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	10,359	9,164

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.

23 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 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	280,768	1,135,847	(987,978)	428,637

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	66,455	961,812	(747,499)	280,768

24 Operating lease commitments

Lessee

The operating leases represent rentals due to third parties for various equipment used by the charity, as well as the charity's premises and are negotiated to allow the charity to manage its cash flow. The lease on the premises was negotiated over a term of 10 years and includes a provision for upward rent reviews. There are options in place for the charity to end the lease, giving six months' notice.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

		RESTATED
	2025	2024
	£	£
Within one year	58,493	45,028
Between two and five years	83,158	54,619
In over five years	25,212	9,417
	166,863	109,064

25 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Matthew Keefe, who was a trustee until his resignation on 4 November 2024, carried out HR consultancy work for the charity during the year to 31 August 2025 via a limited company of which he was the sole director and shareholder. The amount charged to the charity by that company for work done to the date of his resignation was £1,635 (2024 - £1,740)

26 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	147,869	214,313
Adjustments for:		
Investment income recognised in statement of financial activities	(3,938)	(3,959)
Loss on disposal of tangible fixed assets	4,089	-
Depreciation and impairment of tangible fixed assets	48,818	19,604
Movements in working capital:		
Decrease/(increase) in debtors	164,921	(22,951)
Increase/(decrease) in creditors	19,075	(37,658)
(Decrease)/increase in deferred income	(166,086)	18,363
Cash generated from operations	214,748	187,712

27 Analysis of changes in net funds

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	127,797	90,127	217,924
Obligations under finance leases	(11,887)	3,962	(7,925)
	115,910	94,089	209,999

Fix It UK Ltd
Unit 6&7 Rosebridge Ind Est
Moss Street
Springview
Wigan
WN3 4TA

William Guy Blake ACA
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

18 May 2026

Dear Guy,

Letter of Representations on the Financial Statements for the Year Ended 31 August 2025

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31 August 2025.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 25 February 2026, under the Companies Act 2006 for preparing financial statements, in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 August 2025.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any director either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the

trustees' report from being approved, we acknowledge that each director will be guilty of a criminal offence.

4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

5. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

7. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.

8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

9. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out in appendix 1 are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

10. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

11. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

12. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.

14. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. We have disclosed to you the following deficiencies in internal control of which we are aware: There is no dual authorisation control on the charity's bank accounts.

15. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that

could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.

16. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

17. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is set out in the management letter.

18. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.

19. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

20. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that: (a) so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and (b) each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

21. We acknowledge that it is a criminal offence to knowingly or recklessly make you as an auditor, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours sincerely

Keith Cunliffe

Councillor K Cunliffe – Chair of the trustees
For and on behalf of the trustees of Fix It (UK) Ltd

Appendix 1: Summary of Related Parties

Connected Organisation	Name	Nature of Connection
Keefe and Associates Ltd	Matthew Keefe	Trustee (resigned 10 October 2024) provided HR consultancy services to Fix It (UK) Ltd

Accounts

Charity registration number 1105320 (England and Wales)

Company registration number 05049547

FIX IT (UK) LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

FIX IT (UK) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Councillor K Cunliffe Mrs HC Todd Mr SJ Smith
Charity number (England and Wales)	1105320
Company number	05049547
Principal address	Unit 6/7 Rosebridge Industrial Estate Moss Street Springview Wigan WN3 4TA
Registered office	41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT
Independent examiner	HullJady 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT

FIX IT (UK) LTD

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

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 Companies Act 2006 and "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

The charity's objectives are to advance the education and training of the inhabitants of the Wigan Borough. Fix It (UK) Ltd works with young people who face a variety of complex barriers to participation in mainstream education and training including those with learning difficulties, those lacking positive role models, young offenders, those involved in anti-social behaviour and young people who are not in education, employment or training (NEET) or at risk of becoming NEET.

Aims of the charity

Fix It (UK) Limited raises the aspirations of young people from the borough and surrounding areas to meet the opportunities and responsibilities of society today, by offering them practical training in Motor Vehicle Studies and personal development programmes that build confidence, motivation and personal, social and life skills. Our social purpose is to improve the life chances, choices and opportunities of young people who are socially and economically excluded by enabling them to engage in learning, achieving, succeeding and progressing into further education, other training or employment. Fix It (UK) Ltd provides opportunities for disadvantaged young people aged 14-16 and up to 24 if they are SEND, to develop their skills, gain qualifications and undertake practical work experience in motor vehicle maintenance and body-work skills. In addition, Fix It (UK) Ltd offers young people the opportunity to engage in functional skills (Maths and English), PSHE & C and life and work skills.

Fix It (UK) Ltd uses the attraction of working with cars and other motor vehicles to engage and motivate young people on our programmes. Our activities and programmes are designed specifically to engage those young people who are less academically focused and benefit from learning acquired through practically based activities. The majority of our programmes involve delivery of practical activities in our purpose-built workshop, which are supported by theoretical training sessions to enable our staff to assess the level of knowledge gained by young people and award certification. Fix It (UK) Ltd delivers nationally recognised accredited IMI (Institute Of The Motor Industry) qualifications alongside a range of personal, social life and employment skills training through OpenAwards. Fix It UK prides itself on mentoring to support each young person's transition into further training, education or employment.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

INTRODUCTION

As can be determined from the previous annual report, 2022/23 saw an exceptionally successful turnaround in the fortunes of the Charity. This turnaround ensured that a significant deficit at the start of 2022/23 became a surplus at the end of that financial year. This allowed the Charity to build on that success over 2023/24 and take the Charity further forwards.

The year 2023/24 was another very successful year and the Charity continues to grow and strengthen across the board. Financial performance was particularly good over the year with a healthy surplus generated. This allowed the Charity to move to a phase of substantial investment, firstly in the facilities for learners and then onto targeted specialised staff recruitment.

The Charity strengthened across all business operations. Key improvements were made in the Curriculum, the Built Environment, Quality Assurance, Health & Safety, Key Stakeholder Relationships, expansion of catchment areas and finally in the staffing establishment.

CURRICULUM

The curriculum model continues to be developed through ongoing continuous improvement. The Post 16 offer is delivered through the Institute of the Motor Industry (IMI) Qualifications and the Pre-16 offer is delivered via Open Awards qualifications.

Post 16 learners are offered qualifications from entry level 1 up to level 2 in motor vehicle maintenance and repair. Additionally they study functional skills maths and English from pre entry level up to Level 2, the pathway for post 16 is now realistically a maximum of three years. Pre 16 learners generally have a two year pathway where the Entry Level 3 award (year 1) and certificate (year 2) are offered.

The Post 16 learners also undertake a significant programme of Social Emotional Mental Health and Personal Social Health Economic & Citizenship curriculum to supplement their educational journey, this is now qualification based and is certificated education.

It is extremely pleasing to report that through both awarding body quality inspections in 2023/24, IMI and Open Awards, the entire provision has been rated as "low risk" and direct claim for all main qualifications has been awarded by both awarding bodies.

Educational Achievement & Key Performance Indicators (KPIs)

Fix It UK Ltd recorded another successful year to date in terms of achievements, exam pass rates were good. A total of 73 individual qualifications were awarded across the centre. The overall achievements are tabulated below;

Academic Year 2023/24 Centre Qualifications

Cohort	Qualification	Qualification Level	Achieved
Pre 16	Skills for Further Learning and Employment (**Motor Vehicle**)	Entry Level 3 Award	25
Pre 16	Skills for Further Learning and Employment (**Motor Vehicle**)	Entry Level 3 Certificate	2
Pre 16	Skills for Further Learning and Employment (**Motor Vehicle**)	Level 1 Certificate	1
		Total	**28**
Cohort	**Qualification**	**Qualification Level**	**Achieved**
Post 16	Skills for Further Learning and Employment (**Life Skills**)	Entry Level 3 Award	6
Post 16	Skills for Further Learning and Employment (**Work & Life**)	Level 1 Certificate	3
Post 16	Skills for Further Learning and Employment (**Employability**)	Level 1 Certificate	4
		Total	**13**
Cohort	**Qualification**	**Qualification Level**	**Achieved**
Post 16	Functional Skills - English	Entry Level 3	2
Post 16	Functional Skills - Speaking Listening & Communication	Entry Level 3	4
Post 16	Functional Skills - English	Level 1	1
Post 16	Functional Skills - Speaking Listening & Communication	Level 1	1
Post 16	Functional Skills - Mathematics	Entry Level 3	2
Post 16	Functional Skills - Speaking Listening & Communication	Level 2	2
Post 16	IMI Personal Social Development	Level 1	7
Post 16	IMI Award in Automotive Maintenance and Repair	Entry Level 3	3
Post 16	IMI Certificate in Automotive Maintenance and Repair	Level 1	4
Post 16	IMI Diploma in Automotive Maintenance and Repair	Level 1	4
Post 16	IMI Certificate in Vehicle Component Fitting	Level 2	2
		Total	**32**
		Overall Total	**73**

KEY PERFORMANCE INDICATORS

Pre 16 Provision

Pre 16 Open Awards Skills for Further Learning & Employment (Introduction to Motor Vehicle) Results Analysis		
Number of Learners Registered	31	100%
Number of Learners, who attained full qualification	28	90%
Pre-16 Overall Success Rate	**90%**	

2023/24 Pre 16 Retention - 90%

Retention is difficult to measure within the Pre 16 area, given that the learner is the legal responsibility of the school and although some learners were removed by schools, only 3 learners were *temporarily* excluded by Fix It and the school chose not to reintroduce those learners.

2023/24 Pre 16 Attendance - 71%

Although true benchmarks are difficult to find due to the very diverse nature of Alternative Provision the best comparator is the 'Absence rates in state-funded alternative provision - autumn and spring term combined' in England between 2018/19 Autumn and spring term and 2022/23 Autumn and spring term which provides a **benchmark attendance figure of 59.3%.**

Post 16 Provision

Post-16 Success by Qualification Results (All Qualifications)		
Number of Qualifications Registered	105	100%
Number of Learners, who attained full qualification	73	69.52%
Post-16 Overall Success Rate	**69.52%**	

2023/24 Post 16 Retention - 88.5%

This was another solid performance and although the three learners that left provision were excluded, every single support mechanism had been put in place in an attempt to retain these individual learners. Furthermore, Fix It worked with the Local Authority to ensure that a successful transition to an appropriate setting was made for all three excluded learners.

2023/24 Post 16 Attendance - 82%

Although there is some work to do in this area, it is important to recognise the type of young person that accesses Alternative Provision (AP). Very often, the young people are very low mainstream school attenders, non engagers, non attenders / school refusers, they also often present with diagnosed conditions and have significant social or emotional difficulties. Therefore achieving over 80% as an overall attendance figure with numerous learners attaining 100% attendance is a good achievement.

DfE publishes absence figures for both Pupil Referral Units (PRUs) and Alternative Provision (APs) combined. The latest attendance data for these settings is the autumn 2021 term which showed that 76% of enrolments were persistently absent, meaning that they missed 10% or more sessions and 31% were severely absent, meaning that they missed 50% or more sessions.

ESTATES & FACILITIES

The Built Environment

The main building continues to suffer from significant internal backlog maintenance due to previous lack of investment and the poor standard of building work and finish on historical works. However, due to improved learner numbers and financial performance the management were able to set aside a capital sum for improvements. These improvements are outlined later in this section of the report.

The lease was "held-over" up until September 2023, however, negotiations were arranged for a significant extension and a new lease is now in place, this lease is fixed for 10 years with an extension, in the Charity's favour, of 5 further years to 2038.

Capital Investments - Catering / Post 16.

The charity was able to make some much needed and long overdue capital investments due to the success over the last two years.

Significant investment occurred in the catering area in the Summer period of 2024 where £100k of investment was made.

Catering was historically in-house, however, this was costly and was a drain on the other key areas of the charity. Hospitality & Catering is now a new vocational area for the Charity and initially 3 students were recruited along with a member of teaching staff.

A new commercial kitchen was installed, a new refectory area along with modern new teaching facilities. The design also allowed for a large flexible space to be utilised for full student events, guest speakers, staff training or full staff meetings.

The kitchen now operates as the functioning commercial kitchen for the provision of food to all learners, whilst training up to five Post16 learners in the vocational area of catering. This area is seen as a real potential area of growth, real employment opportunities exist across the Hospitality and Catering industry. The Charity is looking to strengthen links with local Hospitality & Catering employers through its arrangement with Aspiring Futures (Wigan Council)

Additional investment occurred in the Motor Vehicle areas. The rear workshop in Unit 5 was fully refurbished to include a mezzanine classroom and larger workshop space. Investment has also been made in machinery, tooling and general MV resources including more up to date vehicles.

Finally, targeted investment occurred in learner facilities, so along with the aforementioned refectory / restaurant area, outside seating and social spaces for both pre 16 and post 16 learners were installed.

Energy Markets

The Head of Centre acted proactively in 2024 due to the ongoing conflict in Ukraine and also the instability in the Middle East, a further three year contract has been agreed with a new supplier at what are seen as very competitive market rates. This arrangement was entered into early when the market experienced a dip in wholesale costs. Energy markets continue to be extremely volatile and it was prudent to act early to protect the charity. This will give budget certainty in respect to future energy expenditure over the next 3 years.

Insurance Covers

A significant reduction in premium was achieved back in 2021-22, where it was recognised that the charity's insurance cover was not fit for purpose and significant over-insurance was occurring in areas that the charity did not operate in (eg.commercial & vehicle fleet). This reduction was sustained through 2022/23 with a very comparable premium achieved for the correct level of covers. This continued again in 2023/24 and the insurance costs are now fully in-line with sector norms.

HEALTH AND SAFETY

The Health & Safety Policy is reviewed annually and signed off by the Chair of Trustees. Significant work has been undertaken to ensure that Fix It UK Ltd Health and Safety policies, procedures and general standards meet the required standards expected by local authorities and school partners.

Quality Assurance Assessments (QAA) & Health & Safety

The Charity has been subject to significant and increased audit from our partners, SLT welcome this increased rigour in respect to Health & Safety standards. The following organisations have all performed H&S assurance and audit visits;

Acorns School (S)	Cambian Tyldesley (S)
Fred Longworth High School (M)	Lowton High School (M)*
Newbridge Learning Community (S)	Oakfield High School and College (S)
Shaftesbury High School (PRU)	Shevington High School (M)
The Westleigh School (M)*	Waterloo Lodge (S)
Bedford High School (M)	Deanery High School (M)
Moorbrook School (S)	Wigan Council (LA)
St Helens Council	Lancashire County Council

(S) - Special School (M) Mainstream School (PRU) Pupil Referral Unit (LA) - Local Authority
* Denotes a school that Fix It were contacted or visited by Ofsted during their full inspection

Outstanding feedback has been received from all the above schools and the local authority where no significant actions or areas for improvement were noted. This was particularly pleasing and demonstrates continuous improvement.

Accident Statistics 2023/24

There were 28 recorded accidents in the year, all of which were minor in nature. None of these were classified as reportable accidents, incidents, injuries or diseases (as defined by RIDDOR.)

The lead cause of accidents was tools & equipment. This is the expected lead category given the age and inexperience of our young people in what is often a new environment to them.

Quality Assurance / Local Authority Inspections / SEN Reviews

Our own local authority (LA) launched a new engagement visit inspection regime during 2022/23. This was adopted by two further LA's the charity works with, namely Lancashire and St Helens.

All three Local Authorities visited to conduct a full QAA visit and to review the Special Educational Needs (SEN) arrangements.

The engagement visits looked at all areas of the whole provision, this included (not an exhaustive list)

- Recruitment - Pre16 Referral process / Post 16 V10 application for funding process and learner interview process
- Relationships
- Safeguarding and Health & Safety
- Curriculum Pathways / Quality of Provision / Schools QAA Process
- Attendance both monitoring and reporting pre and post 16
- Individual Learning Plans / Interventions with individual learners
- Emotional & Social Support / Behaviour
- Learner Services
- Destinations

The council agreed fully with Fix It's assessment of areas of development and none of these were considered to be inadequate or requiring significant improvement. The visit overall was very positive.

The SEN visit also went without any areas of concern, areas of good practice were identified around safeguarding and SEMH support.

Financial review

The charity's gross income rose from £723K to £962K in 2023/24, an increase of 33%. There was an increase in costs of 27%, from £588K to £747k, mostly as a result of increased staff numbers and associated costs. Overall there was a surplus of £214,313 for the year to 31 August 2024 (compared to a surplus in 2023 of £135,174).

An arrangement made with HMRC in 2022 to repay overdue PAYE continued as agreed and repayments were made according to that schedule. The arrangement has since finished with all overdue PAYE now settled.

The charity has drawn up realistic budgets and cash flows projections which demonstrate that if activities continue as expected, the charity will be able to continue to operate for the forseeable future.

In summary, Fix It (UK) Ltd was in a financially strong position at 31 August 2024, with net assets of £280,768, which has enabled the charity to invest in improved facilities and curriculum activities. Indications are that with continued careful management of resources, the charity will continue to positively impact the lives of a number of the most disadvantaged young people in the Borough of Wigan and beyond.

Reserves policy

It is the policy of this charity to hold in reserves, if possible, the equivalent of two months' general running costs and an additional one month's salary costs. This amounts to approximately £135,000. It is also our policy to hold an amount for any necessary building works. This policy is reviewed annually.

At 31 August 2024, the charity had cash reserves of £127,797 (2023 - £67,234) and net current assets of £108,608 (2023 - £5,799), a significant increase from the prior year, when cash reserves were £30,249.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to those risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its governing document, the Memorandum and articles of association. The company was incorporated in February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Councillor K Cunliffe	
Mr KR Rimmer	(Resigned 21 October 2024)
Mrs HC Todd	
Mr M Keeffe	(Resigned 4 November 2024)
Mr SJ Smith	

Recruitment and appointment of trustees

Trustees have been selected for their commitment to our charitable causes and for any particular skills they might have to support the charity's work. The charity actively seeks and welcomes new applications from interested people.

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

Organisational structure

Although the charity is controlled by the board of trustees who are ultimately responsible for the operation of the charity, on a day to day basis, responsibility for the running of the charity is delegated to two directly - employed managers, Lee Walls and Diane Stone, who, together with a small specialist team, ensure the charitable objectives are carried out. The managers regularly report to, and are monitored by the trustees.

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

Keith Cunliffe

Councillor K Cunliffe
Trustee

Mrs HC Todd
Trustee

27 February 2025

FIX IT (UK) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIX IT (UK) LTD

I report to the trustees on my examination of the financial statements of Fix IT (UK) Ltd (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity (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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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 ICAEW, 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 386 of the Companies Act 2006.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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
4. 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 financial statements 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.

Clare Jady

Clare Jady FCA of
HullJady
41 Bridgeman Terrace
Wigan
Lancashire
WN1 1TT
United Kingdom
27 February 2025

FIX IT (UK) LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	1,900	-
Charitable activities	4	955,953	721,851
Other trading activities	5	-	116
Investments	6	3,959	1,394
Total income		961,812	723,361
Expenditure on:			
Charitable activities	7	747,499	588,187
Total expenditure		747,499	588,187
Net income and movement in funds		214,313	135,174
Reconciliation of funds:			
Fund balances at 1 September 2023		66,455	(68,719)
Fund balances at 31 August 2024		280,768	66,455

FIX IT (UK) LTD

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		180,085		72,544
Current assets					
Stocks	**15**	500		500	
Debtors	**16**	168,355		145,404	
Cash at bank and in hand		127,797		67,234	
		296,652		213,138	
Creditors: amounts falling due within one year	**18**	(188,044)		(207,339)	
Net current assets			108,608		5,799
Total assets less current liabilities			288,693		78,343
Creditors: amounts falling due after more than one year	**19**		(7,925)		(11,888)
Net assets			280,768		66,455
Income funds					
Unrestricted funds			280,768		66,455
			280,768		66,455

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 February 2025

Keith Cunliffe

Councillor K Cunliffe
Trustee

S J Smith

Mr SJ Smith
Trustee

Company Registration No. 05049547

1 Accounting policies

Charity information

Fix IT (UK) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Bridgeman Terrace, Wigan, Lancashire, WN1 1TT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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

All funds of the charity are available for use at the discretion of the trustees in furtherance of their charitable objectives and are therefore unrestricted.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

Expenditure is recognised when the charity has a legal obligation to pay and is accounted for on an accruals basis.

1 Accounting policies **(Continued)**

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:

Plant and equipment	20% of cost
Fixtures and fittings	20% reducing balance
Computers	20% reducing balance
Motor vehicles	33% reducing balance

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 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 assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

1.11 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.

1.12 Retirement benefits

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

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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 The statement of financial activities includes all gains and losses recognised in the year.

	Unrestricted funds	Total
	2024	2023
	£	£
Donations and gifts	600	-
Sale of donated assets	1,300	-

4 Income from charitable activities

	Unrestricted funds 2024	**Unrestricted funds 2023**
	£	**£**
Charitable activities		
Services provided under contract	955,953	721,851

5 Other trading activities

	Total	Unrestricted funds
	2024	2023
	£	£
Meals from canteen	-	116

6 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Interest receivable	3,959	1,394

7 Expenditure on charitable activities

	Charitable activities 2024	Charitable activities 2023
	£	£
Direct costs		
Staff costs	511,515	401,799
Depreciation and impairment	19,604	11,916
Teaching expenses	19,464	12,647
Accreditation fees	9,531	6,230
Consultancy costs	2,040	980
Learner rewards	1,767	2,256
Staff uniform	1,334	1,390
Cleaning and laundry	3,179	2,991
Student bursaries	27,048	19,167
Staff training	2,933	3,264
	598,415	462,640
Share of support and governance costs (see note 9)		
Support	138,383	114,953
Governance	10,701	10,594
	747,499	588,187
Analysis by fund		
Unrestricted funds	747,499	588,187

8 Description of charitable activities

Charitable activities

The charity's principal activity is to work with young people who face a variety of complex challenges and to assist them in improving their life chances. The charity uses the attraction of working with motor vehicles to engage and motivate young people and to give them the opportunity to engage in functional maths and English, STEM technologies and life and work skills, with the aim of assisting them to move into further training, education or employment

9 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Rent, rates and premises expenses	48,110	-	48,110	41,751	-	41,751
Insurance	7,644	-	7,644	7,985	-	7,985
Telephone	12,456	-	12,456	11,562	-	11,562
Light and heat	9,284	-	9,284	10,783	-	10,783
Postage, printing and stationery	2,029	-	2,029	1,636	-	1,636
IT and computer costs	8,453	-	8,453	3,151	-	3,151
Interest on loans	-	-	-	84	-	84
Bank charges	678	-	678	554	-	554
Sundry expenses	49,729	-	49,729	37,447	-	37,447
Independent examination	-	1,000	1,000	-	1,000	1,000
Accountancy and payroll	-	7,089	7,089	-	7,805	7,805
Governance services	-	2,612	2,612	-	1,789	1,789
	138,383	10,701	149,084	114,953	10,594	125,547
Analysed between						
Charitable activities	138,383	10,701	149,084	114,953	10,594	125,547

10 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	1,000	1,000
Depreciation of owned tangible fixed assets	19,604	11,916

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, except as below:

Matthew Keeffe, who was a trustee until his resignation on 4 November 2024, carried out consultancy work for the charity during the year to 31 August 2023, via a limited company of which he is the sole share holder and director.
The amounts involved are:
Matthew Keeffe - £1,740 (2023 - £980)

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total staff numbers	18	15

Employment costs	2024 £	2023 £
Wages and salaries	502,351	394,525
Other pension costs	9,164	7,274
	511,515	401,799

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

Remuneration of key management personnel
The charity is managed on a day-to-day basis by a manager and deputy manager who are each paid in the salary bracket £40,001 - £50,000 per annum.

13 Taxation

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

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 September 2023	5,214	118,225	14,338	1,000	138,777
Additions	3,168	115,343	6,335	2,300	127,146
At 31 August 2024	8,382	233,568	20,673	3,300	265,923
Depreciation and impairment					
At 1 September 2023	87	58,164	7,430	553	66,234
Depreciation charged in the year	1,025	15,842	2,205	532	19,604
At 31 August 2024	1,112	74,006	9,635	1,085	85,838
Carrying amount					
At 31 August 2024	7,270	159,562	11,038	2,215	180,085
At 31 August 2023	5,127	60,061	6,909	447	72,544

15 Stocks

	2024	2023
	£	£
Raw materials and consumables	500	500

16 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	166,083	144,797
Prepayments and accrued income	2,272	607
	168,355	145,404

17 Finance lease obligations

It is the company's policy to lease certain equipment under finance leases. The average lease term is 5 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments

18 Creditors: amounts falling due within one year

		2024	2023
	Notes	£	£
Obligations under finance leases	17	3,962	3,962
Other taxation and social security		10,825	48,039
Trade creditors		7,171	7,615
Accruals and deferred income		166,086	147,723
		188,044	207,339

19 Creditors: amounts falling due after more than one year

		2024	2023
	Notes	£	£
Obligations under finance leases	17	7,925	11,888

20 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	9,164	7,274

20 Retirement benefit schemes **(Continued)**

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.

21 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	At 31 August 2024
	£	£	£	£
General funds	66,455	961,812	(747,499)	280,768

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	(68,719)	723,361	(588,187)	66,455

22 Operating lease commitments

Lessee

The operating leases represent rentals due on the charity's premises to third parties. The lease was negotiated over terms of 10 years. The lease includes a provision for upward rent reviews according to prevailing market conditions. There are options in place for the charity to extend the lease terms for a further five years to 2038.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	47,235	3,884
Between two and five years	190,184	-
In over five years	190,184	-
	427,603	3,884

23 Related party transactions

Other than the transactions disclosed in note 11, there were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1105320

Company registration number 05049547 (England and Wales)

FIX IT (UK) LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

FIX IT (UK) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Councillor K Cunliffe Mr KR Rimmer Mrs HC Todd Mr M Keeffe Mr SJ Smith
Charity number	1105320
Company number	05049547
Principal address	Unit 6/7 Rosebridge Industrial Estate Moss Street Springview Wigan WN3 4TA
Registered office	41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT
Independent examiner	HullJady 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT

FIX IT (UK) LTD

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

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 Companies Act 2006 and "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

The charity's objects are to advance the education and training of the inhabitants of the Wigan Borough, in particular young people who face a variety of complex barriers to participation in mainstream education and training including those with learning difficulties, those lacking positive role models, young offenders, those involved in anti-social behaviour and young people who are not in education, employment or training (NEET) or at risk of becoming NEET.

Aims of the charity

Fix It (UK) Limited raises the aspirations of young people from the borough and surrounding areas to meet the opportunities and responsibilities of society today, by offering them practical training in Motor Vehicle Studies and personal development programmes that build confidence, motivation and personal, social and life skills. Our social purpose is to improve the life chances, choices and opportunities of young people who are socially and economically excluded by enabling them to engage in learning, achieving, succeeding and progressing into further education or other training or employment. Fix It (UK) Ltd provides opportunities for disadvantaged young people aged 14-16 and up to 24 if they have Special Educational Needs and/ or disabilities, to develop their skills, gain qualifications and undertake practical work experience in motor vehicle maintenance and body work skills. In addition, Fix It (UK) Ltd offers young people the opportunity to engage in functional skills (Maths and English), Personal, Social, Health, Economic and Citizenship education and life and work skills.

Fix It (UK) Ltd uses the lure of working with cars and other motor vehicles to engage and motivate young people on our programmes. Our activities and programmes are designed specifically to engage those young people who are less academically focused and who might benefit from learning acquired through practical - based activities. The majority of our programme involve delivery of practical activities in our purpose - built workshop, which is supported by theoretical training sessions to enable our staff to assess the level of knowledge gained by young people and award certification. Fix It (UK) Ltd delivers nationally recognised accredited IMI (Institute Of The Motor Industry) qualifications alongside a range of training in personal, social and employment skills through OpenAwards. Fix It (UK) Ltd prides itself on mentoring to support each young person's transition into further training, education or employment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Introduction

The 2022-23 financial year followed a very challenging period for the charity, which had been left in a precarious situation regarding its ongoing viability.

The Chair of Trustees immediately took action to remedy the significant management issues at the end of 2021/22. An interim Head of Centre was appointed to lead the charity with the formulation of a business recovery plan. This was done alongside a special committee of the Trustee Board which was composed of the Chair and two experienced business trustees. The newly appointed Head of Centre had significant experience in the Further Education Sector particularly in regard to change management. This proved invaluable. The Trustee Board met regularly and daily financial monitoring was implemented along with accurate “real time” forecasting.

With a reduced and more efficient establishment staffing, where the largest reductions were made to management costs, the charity was able to regroup and refocus attention to several key areas, including financial controls, staff management, relationships & partnerships, efficiency across all aspects of the charity and the crucial area of the curriculum and recruitment. Relationships with several key stakeholders were repaired and improved, allowing the charity to attract significant new business for 2022/23. Learner recruitment was extremely positive and healthy, leading to the charity enrolling the largest number of Post 16 learners on record and the recruitment of the highest number of Pre 16 learners since before 2018.

The more stringent financial management processes were further supplemented by a formal monthly oversight arrangement with the appointed charity accountants, who worked side by side with the charity to ensure its survival. This support and additional monitoring was absolutely essential in order that the Trustee Board had real time financial information available at all times.

This financial scrutiny and management was overseen continually by the Head of Centre who received and contributed to continually updated accurate financial forecasts. The monitoring of expenditure was extremely vigilant throughout the year. Although the charity remained in a state of business recovery, there was enough income to target prudent careful investment across the curriculum.

A real focus was placed on the individual learner, the educational pathway and social and emotional support for each and every learner. This was critical to vastly improving retention across the whole provision.

In summary, 2022/23 was an exceptionally successful year for the charity and the trustees can report a turnaround from a significant deficit position in 2021/22 to a significant surplus at the end of the financial year.

EDUCATION

Educational Pathways

The curriculum model continues to be developed through ongoing continuous improvement. The Post 16 offer is delivered through the Institute of the Motor Industry Qualifications and the Pre-16 offer is delivered via OpenAwards qualifications.

Post 16 learners are offered qualifications from entry level 1 up to level 2 in motor vehicle maintenance and repair. In addition they study functional skills, maths and English from pre-entry level up to Level 2. The pathway for post 16 learners is now realistically a maximum of three years (excluding learners with exceptionally high needs). Pre 16 learners generally have a two year pathway where the Entry Level 3 award (year 1) and certificate (year 2) are offered. The learners also undertake a significant programme of Social Emotional Mental Health and Personal Social Health Economic & Citizenship curriculum to supplement their educational journey.

Educational Achievement & Key Performance Indicators (KPIs)

Fix It UK Ltd recorded another successful year to date in terms of achievements; exam pass rates were excellent. The Motor Vehicle qualification results are tabulated below;

Pre 16 Provision (KPIs)

Pre 16 Open Awards (Entry 3) Skills for Further Learning & Employment Results Analysis		
Number of Learners Registered	30	100%
Number of Learners at end of the course	30	100%
Number of Learners Passed at Least 1 Unit	30	100%
Number of Learners, who attained full qualification	29	97%
Pre-16 Overall Achievement Rate	**97%**	

2022/23 Pre 16 Retention - 100%

This was an exceptional achievement by the pre 16 team. Retention is difficult to measure within the pre 16 area given that the learner is the responsibility of the school. Although some learners were removed by the school **not a single learner was excluded by Fix It (UK).**

2022/23 Pre 16 Attendance - 73%

True benchmarks are difficult to find due to the very diverse nature of Alternative Provision. The best comparator is the 'Absence rates in state-funded alternative provision - autumn and spring term combined' in England between 2018/19 Autumn and spring term and 2022/23 Autumn and spring term which stands at 40.7% giving a **benchmark attendance figure of 59.3%.**

Post 16 Provision (KPIs)

Post 16 IMI Certificate in Introduction to Automotive Maintenance & Repair		
Number of Learners on roll	20	100%
Number of Learners Withdrawn or not entered for qualification	9	45%
Number of Learners on roll at end of the course	18	90%
Number of Learners Registered for Qual (Entry Level 3)	6	100%
Number of Learners, who attained full qualification	6	100%
Number of Learners Registered for Qual (Level 1)	5	100%
Number of Learners, who attained full qualification	5	100%

2022/23 Post 16 Retention - 90%

This was an exceptional performance and although the two learners that left provision were excluded, every single support mechanism had been put in place in an attempt to retain these individual learners. Furthermore, Fix It retained a link with both these learners and worked with the Local Authority to ensure a successful transition to a more appropriate setting.

2022/23 Post 16 Attendance - 76%

Although there is clearly work to do in this area it is important to recognise the type of young person that accesses Alternative Provision (AP). Very often, the young people are very low mainstream school attenders, non-engagers, non-attenders or school-refusers. They also often present with diagnosed conditions and have significant social or emotional difficulties. Therefore achieving over 76% as an overall attendance figure with numerous learners achieving 100% is an exceptional achievement.

DfE publishes absence figures for both Pupil Referral Units (PRUs) and Alternative Provision (APs) combined. The latest attendance data for these settings is for the Autumn 2021 term, which showed that 76% of enrolments were persistently absent, meaning that they missed 10% or more sessions and 31% were severely absent, meaning that they missed 50% or more sessions.

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ESTATES & FACILITIES

The Built Environment

The main building is suffering from significant internal backlog maintenance, the previous standard of building work and finish also gives rise to condition concerns. However, the direct employment of an Estate Technician has meant that the interior aesthetic and learning areas have been vastly improved and there is a programme of backlog maintenance.

The lease on the premises was holding over at the time of writing. However, negotiations are at an advanced stage for a significant extension to a minimum of ten years.

Due to improved learner numbers and financial performance the management were able to set aside a capital sum for expansion in the post 16 area. This work involved the acquisition of additional space and the installation of a further workshop learning environment to expand the Post 16 provision.

Energy Markets

The Estate Manager acted proactively in 2021 to ensure that the Charity was protected from the uncertainty in the energy markets due to the Russia / Ukraine conflict. A three year fixed rate contract was signed for gas and electricity that commenced September 2022. The rates were secured in December 2021 for the September 22 renewal. Energy markets are extremely volatile and it was prudent to act early to protect the charity. The charity also undertook some insulation works in unit 7 prior to the winter period.

The spend in 22/23 has decreased marginally:

- Electricity Costs - £5,330
- Gas Costs - £3,586
- **Total Energy Cost 22/23 = £8,916**
- Total Energy Cost 21/22 = £9,597
- **Saving in annual comparison = £681**

Insurance Covers

A significant reduction in premium was achieved in 2021-22. This reduction was sustained through 2022/23 with a very comparable premium achieved for the same level of covers.

2020/21 Insurance Premium - £11,404
2021/22 Insurance Premium - £6,710
2022/23 Insurance Premium - £6,867

Catering

The Charity was left with no option other than to make a redundancy in catering operations at the end of 21/22 financial year. Although this was a very difficult decision, the cost saving is substantial and all pre 16 learners are now given a free breakfast and a free warm meal at lunch regardless of their free school meals status. The Charity felt this particularly important given the food poverty and cost of living issues across the whole region. Additionally, Post 16 learners can also access a free breakfast club daily.

Despite the provision of free breakfasts to all learners and free lunches to pre 16 learners, the saving year on year from 21/22 to 22/23 within the catering operation was £12,091.

HEALTH AND SAFETY

H&S Policy And Procedures

The Health & Safety Policy is reviewed annually and signed off by the Chair of Trustees.

Significant work has been undertaken to ensure that our Health and Safety policies, procedures and general standards meet the required standards expected by local authorities and school partners. Continuous improvement has occurred throughout the area and this continues to be driven by the senior leadership team.

Health & Safety Performance / Partner Audits

The charity has been subject to significant and increased audit from our partners. We welcome this increased rigour in respect to Health & Safety standards. The following organisations have all performed H&S assurance and audit visits;

Acorns School (S)*	Applebee Wood (S)
Cambian Red Rose (S)	Cambian Tyldesley (S)
Fred Longworth High School (M)	Lowton High School (M)*
Newbridge Learning Community (S)	Oakfield High School and College (S)
Outwood Academy (M)	Progress School - Lillford Centre (S)*
Shaftesbury High School (PRU)	Shevington High School (M)
Southlands High School (M)	The Dean Trust Academy (M)
The Westleigh School (M)*	Waterloo Lodge (S)
Bedford High School (M)	Deanery High School (M)
Wigan Council (LA)	Moorbrook School (S)

(S) - Special School (M) Mainstream School (PRU) Pupil Referral Unit (LA) - Local Authority
* Denotes a school that Fix It were contacted or visited by Ofsted during their full inspection

Outstanding feedback has been received from all the above schools and the local authority where no significant actions or areas for improvement were noted. This is particularly pleasing and demonstrates the continuous improvement in the area of Health, Safety and Welfare.

Local Authority - Wigan Council Oversight - Including SEN Review

The local authority (LA) launched a new engagement visit inspection regime during 2022/23. The LA also visited to conduct a full review of the Special Educational Needs (SEN) arrangements.

The engagement visit looked at all areas of the whole provision. This included, amongst other areas:

- Recruitment - Pre 16 Referral process / Post 16 V10 application for funding process and learner interview process
- Relationships
- Safeguarding and Health & Safey
- Curriculum Pathways / Quality of Provision / Schools QAA Process
- Attendance, both monitoring and reporting pre and post 16
- Individual Learning Plans / Interventions with individual learners
- Emotional & Social Support / Behaviour
- Learner Services
- Destinations

The council agreed fully with Fix It’s assessment of areas of development and none of these were considered to be inadequate or requiring significant improvement. The visit overall was very positive.

The SEN visit also highlighted no areas of concern, whilst areas of good practice were identified around safeguarding and SEMH support.

Financial review

The charity's gross income rose from £597K to £723K in 2022/23, an increase of 21%. There was a decrease in costs of 16%, from £696K to £588K, mostly as a result of decreased staff costs. Overall there was a surplus of £135,174 for the year to 31 August 2023 (compared to a deficit in 2022 of £99,042.

An arrangement made with HMRC in 2022 to repay overdue PAYE was agreed and repayments are being made according to that schedule.

The charity has drawn up realistic budgets and cash flows projections which demonstrate that if activities continue as expected, the charity will be able to continue to operate for the forseeable future.

In summary, Fix It (UK) Ltd was in a financially weak position at 31 August 2022, but returned to a much stronger financial position by 31 August 2023. Indications are that with continued careful management of resources, the charity will continue to positively impact the lives of a number of the most disadvantaged young people in the Borough of Wigan and beyond.

Reserves policy

It is the policy of this charity to hold in reserves, if possible, the equivalent of two months' general running costs and an additional one month's salary costs. This amounts to approximately £131,000. It is also our policy to hold an amount for any necessary building works. This policy will be reviewed in twelve months.

At 31 August 2023, the charity had cash reserves of £67,234, a significant increase from the prior year, when cash reserves were £30,249.

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to those risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its governing document, the Memorandum and articles of association. The company was incorporated in February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr BM Wilson	(Resigned 4 January 2023)
Councillor K Cunliffe	
Councillor JA Harding	(Resigned 1 July 2023)
Ms J Platt	(Resigned 27 July 2023)
Mr KR Rimmer	
Mrs HC Todd	
Mr M Keeffe	
Mr SJ Smith	
Mr S Grayson	(Resigned 4 January 2023)

Trustees have been selected for their commitment to our charitable causes and for any particular skills they might have to support the charity's work. The charity actively seeks and welcomes new applications from interested people.

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

Although the charity is controlled by the board of trustees who are ultimately responsible for the operation of the charity, on a day to day basis, responsibility for the running of the charity is delegated to two directly - employed managers, Lee Walls and Diane Stone, who, together with a small specialist team, ensure the charitable objectives are carried out. The managers regularly report to, and are monitored by the trustees.

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

Councillor K Cunliffe	Mr M Keeffe
Trustee	**Trustee**

23 October 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIX IT (UK) LTD

I report to the trustees on my examination of the financial statements of Fix IT (UK) Ltd (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 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.

HullJady

Clare Jady FCA
41 Bridgeman Terrace
Wigan
Lancashire
WN1 1TT
United Kingdom

Dated: 23 October 2023

FIX IT (UK) LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	**3**	721,851	592,079
Other trading activities	**4**	116	4,774
Investments	**5**	1,394	25
Total income		723,361	596,878
Expenditure on:			
Charitable activities	**6**	588,187	695,920
Net income/(expenditure) for the year/ Net movement in funds		135,174	(99,042)
Fund balances at 1 September 2022		(68,719)	30,323
Fund balances at 31 August 2023		66,455	(68,719)

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIX IT (UK) LTD

BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**12**		72,544		33,363
Current assets					
Stocks	**13**	500		500	
Debtors	**14**	145,404		192,558	
Cash at bank and in hand		67,234		30,249	
		213,138		223,307	
Creditors: amounts falling due within one year	**17**	(207,339)		(325,389)	
Net current assets/(liabilities)			5,799		(102,082)
Total assets less current liabilities			78,343		(68,719)
Creditors: amounts falling due after more than one year	**18**		(11,888)		-
Net assets/(liabilities)			66,455		(68,719)
Income funds					
Unrestricted funds			66,455		(68,719)
			66,455		(68,719)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 October 2023

Councillor K Cunliffe
Trustee

Mr M Keeffe
Trustee

Company Registration No. 05049547

1 Accounting policies

Charity information

Fix IT (UK) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Bridgeman Terrace, Wigan, Lancashire, WN1 1TT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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

All funds of the charity are available for use at the discretion of the trustees in furtherance of their charitable objectives and are therefore unrestricted.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

Expenditure is recognised when the charity has a legal obligation to pay and is accounted for on an accruals basis.

1 Accounting policies **(Continued)**

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:

Plant and equipment	20% of cost
Fixtures and fittings	20% reducing balance
Computers	20% reducing balance
Motor vehicles	33% reducing balance

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 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 assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

1.11 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.

1.12 Retirement benefits

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

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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 Charitable activities

	Fix It 2023 £	**Fix It 2022 £**
Services provided under contract	721,851	592,079

4 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Meals from canteen	116	4,774

5 Investments

	Unrestricted funds 2023 £	**Unrestricted funds 2022 £**
Interest receivable	1,394	25

6 Charitable activities

	2023	2022
	£	£
Staff costs	401,799	526,762
Depreciation and impairment	11,915	8,417
Teaching Expenses	12,647	8,862
Accreditation fees	6,230	4,007
Consultancy costs	980	1,803
Learner rewards	2,256	1,322
Staff uniform	1,390	154
Cleaning and laundry	2,992	2,474
Student burseries	19,167	17,340
Staff training	3,264	6,554
	462,640	577,695
Share of support costs (see note 8)	114,953	113,869
Share of governance costs (see note 8)	10,594	4,356
	588,187	695,920

7 Description of charitable activities

The charity's principal activity is to work with young people who face a variety of complex challenges and to assist them in improving their life chances. The charity uses the lure of working with motor vehicles to engage and motivate young people and to give them the opportunity to engage in functional maths and English, STEM technologies and life and work skills, with the aim of assisting them to move into further training, education or employment

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Rent, rates and premises expenses	41,751	-	41,751	40,831	-	40,831
Motor and travel	-	-	-	30	-	30
Insurance	7,985	-	7,985	5,591	-	5,591
Telephone	11,562	-	11,562	11,678	-	11,678
Light and heat	10,783	-	10,783	9,597	-	9,597
Postage, printing and stationery	1,636	-	1,636	339	-	339
IT and computer costs	3,151	-	3,151	11,172	-	11,172
Interest on loans	84	-	84	7,039	-	7,039
Bank charges	554	-	554	549	-	549
Sundry expenses	37,447	-	37,447	27,043	-	27,043
Accountancy and payroll	-	8,805	8,805	-	4,528	4,528
Legal fees	-	-	-	-	(172)	(172)
Governance services	-	1,789	1,789	-	-	-
	114,953	10,594	125,547	113,869	4,356	118,225
Analysed between						
Charitable activities	114,953	10,594	125,547	113,869	4,356	118,225

9 Trustees

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

Matthew Keeffe, one of the trustees carried out consultancy work for the charity during the year to 31 August 2023, via a limited company of which the is a share holder and director.
The amounts involved are:
Matthew Keeffe - £980 (2022 - £905)

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total staff numbers	15	22

10 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	394,525	518,460
Other pension costs	7,274	8,302
	401,799	526,762

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2022	-	75,738	10,943	1,000	87,681
Additions	5,214	42,487	3,396	-	51,097
At 31 August 2023	5,214	118,225	14,339	1,000	138,778
Depreciation and impairment					
At 1 September 2022	-	48,181	5,807	330	54,318
Depreciation charged in the year	87	9,983	1,623	223	11,916
At 31 August 2023	87	58,164	7,430	553	66,234
Carrying amount					
At 31 August 2023	5,127	60,061	6,909	447	72,544
At 31 August 2022	-	27,557	5,136	670	33,363

13 Stocks

	2023	2022
	£	£
Raw materials and consumables	500	500

14 Debtors

	2023	2022
Amounts falling due within one year:	**£**	**£**
Trade debtors	144,797	191,286
Prepayments and accrued income	607	1,272
	145,404	192,558

15 Loans and overdrafts

	2023	2022
	£	**£**
Bank loans	-	1,627
Payable within one year	-	1,627

At 31 August 2022, the charity had an outstanding loan due to IWOCA which had been repaid in instalments, the last of which was payable in October 2021. Interest was charged at a commercial rate. The loan was unsecured.

16 Finance lease commitments

It is the company's policy to lease certain equipment under finance leases. The average lease term is 5 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments

17 Creditors: amounts falling due within one year

		2023	2022
	Notes	**£**	**£**
Bank loans	**15**	-	1,627
Obligations under finance leases	**16**	3,962	-
Other taxation and social security		48,039	85,649
Trade creditors		7,615	2,397
Accruals and deferred income		147,723	235,716
		207,339	325,389

18 Creditors: amounts falling due after more than one year

		2023	2022
	Notes	**£**	**£**
Obligations under finance leases	**16**	11,888	-

19 Related party transactions

Other than the transactions disclosed in note 10, there were no disclosable related party transactions during the year (2022 - none).

FIX IT (UK) LIMITED

England & Wales - Charity number 1105320

Accounts

Charity registration number 1105320

Company registration number 05049547 (England and Wales)

FIX IT (UK) LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

FIX IT (UK) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Councillor K Cunliffe	
	Councillor JA Harding	
	Ms J Platt	
	Mr KR Rimmer	
	Mrs HC Todd	
	Mr M Keeffe	(Appointed 24 September 2021)
	Mr SJ Smith	(Appointed 24 September 2021)
Charity number	1105320	
Company number	05049547	
Principal address	Unit 6/7 Rosebridge Industrial Estate Moss Street Springview Wigan WN3 4TA	
Registered office	41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT	
Independent examiner	HullJady 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT	

FIX IT (UK) LTD

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FIX IT (UK) LTD

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

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 Companies Act 2006 and "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

The charity's objects are to advance the education and training of the inhabitants of the Wigan Borough, in particular but not exclusively young people and those who have been convicted of a criminal offence or whose circumstances may create tendencies in them towards such offences.

In furtherance of these objectives, Fix It (UK) Ltd works with young people who face a variety of complex barriers to participation in mainstream education and training including those with learning difficulties, those lacking positive role models, young offenders, those involved in anti-social behaviour and young people who are not in education, employment or training (NEET) and those at risk of becoming NEET.

Fix It (UK) Limited raises the aspirations of young people from the borough and surrounding areas to meet the opportunities and responsibilities of society today, by offering them practical training in Motor Vehicle Studies and personal development programmes that build confidence, motivation and personal, social and life skills.Our social purpose is to improve the life chances, choices and opportunities of young people who are socially and economically excluded by enabling them to engage in learning, achieving, succeeding and progress into further education, other training or employment. Fix It (UK) Ltd provides opportunities for disadvantaged young people aged 14-16 and up to 24 if they have Special Educational Needs and/or Disabilities, to develop their skills, gain qualifications and undertake practical work experience in motor vehicle maintenance and body work skills. In addition, Fix It (UK) Ltd offers young people the opportunity to engage in functional skills (Maths and English), Personal, Social, Health, Economic and Citizenship education and life and work skills.

Fix It (UK) Ltd uses the lure of working with cars and other motor vehicles to engage and motivate young people on our programmes. Our activities and programmes are designed specifically to engage those young people who are less academically focused and benefit from learning acquired through practically based activities. The majority of our programme involves delivery of practical activities in our purpose built workshop, which is supported by theoretical training sessions to enable our staff to assess the level of knowledge gained by young people and award certification. Fix It (UK) Ltd delivers nationally recognised accredited IMI (Institute Of The Motor Industry) qualifications alongside a range of personal, social life and employment skills training through OpenAwards. Fix It (UK) Ltd prides itself on mentoring to support each young person's transition into further training, education or employment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Introduction

The financial year 2021-22 presented major challenges, requiring many key changes and a re-evaluation of how the charity operates and will operate over the next few years. This report highlights the key challenges, the management changes and the major operational matters experienced during this time.

In April 2022, it became apparent that the income expected for the charity by management in the year to 31 August 2022 had been greatly over-estimated which left the charity in a very precarious situation regarding its ongoing viability. In effect the charity was insolvent by the end of April 2022, with no significant income expected until September 2022.

With income lower than anticipated and expenditure, including staffing costs at record high levels, it became apparent that a significant shortfall to year end existed. The reporting to Trustees by management had also been overly optimistic. This, in combination with not reporting fully on the increased expenditure and not ensuring that the finance reporting was kept up to date in a timely and accurate manner meant that there was difficulty in oversight and scrutiny.

Upon discovery of the insolvent position, the Finance Manager resigned with immediate effect and the Principal also resigned. The Trustees then appointed a business recovery team led by the Chair of Trustees, assisted by an Interim Centre Manager with two further business trustees. The services of an external accountant were also fully re-engaged.

The charity was placed into emergency recovery and all staff worked together to attempt to bridge the significant shortfall. Unfortunately two redundancies had to be made and a number of staff left the charity. However, by reviewing all expenditure and by working with HMRC, trustees could see a path to solvency moving toward the 22-23 financial year. The trustees made a conscious decision to continue to operate,because their budgets and predictions indicated that it was responsible to do so.

Clearly this was a very difficult time for the charity and its staff. However, following the significant staffing restructure and substantial reductions in expenditure, there are green shoots of recovery now apparent and at the date of this report, management information shows that the charity has returned to a solvent position and is on track to remain so for the foreseeable future. .

EDUCATION

Educational Pathways

The curriculum model continues to be developed through ongoing continuous improvement. The Post-16 offer is delivered through the Institute of the Motor Industry Qualifications and the Pre-16 offer is delivered via OpenAwards qualifications. Post-16 students are offered from entry level up to level 2 in motor vehicle maintenance and repair, and additionally can study functional skills up to Level 2. The pathway for post-16 students is now a maximum of three years excluding learners with exceptionally high needs. Pre-16 learners have a two year pathway (maximum) where the Entry Level 3 award (year 1) and certificate (year 2) are offered.

Educational Achievement

Fix It (UK) Ltd recorded its most successful year to date in terms of achievements, exam pass rates were excellent.

The Motor Vehicle qualification results are tabulated below;

[illegible]		
Number of Learners Registered	38	100%
Number of Learners Withdrawn	7	18.40%
Number of Learners at end of the course	31	81.60%
Number of Learners Passed at Least 1 Unit	29	93.55%
Number of Learners, who attained full qualification	27	87%

[illegible]		
Number of Learners Registered	17	100%
Number of Learners Withdrawn	1	6%
Number of Learners at end of the course	16	94%
Number of Learners Registered (Entry Level 3)	13	81%
Number of Learners, who attained full qualification	8	62%
Number of Learners Registered (Level 1)	3	19%
Number of Learners, who attained full qualification	3	100%

ESTATES & FACILITIES

The Built Environment

The main building is suffering from significant internal backlog maintenance and the previous standard of building work and finish also gives rise to condition concerns. However, the direct employment of an Estate Technician has done much to vastly improve the interior aesthetic and learning areas. The building is leased but full internal maintenance and upkeep is bestowed upon the Charity therefore this appointment has been a real positive

Given the financial climate, the medium to long term financial outlook and potential for further a usterity within Education and Local Government, the charity will only be undertaking mandatory maintenance and targeted essential curriculum investments from internal financial resources.

Although work had commenced on initial planning for a comprehensive property strategy, given the financial difficulties experienced by the charity, this work has been deferred until 2024/2025.

Energy Markets

The Estate Manager acted proactively in 2021 to ensure that the Charity was protected from the uncertainty in the energy markets due to the Russia / Ukraine conflict. A three-year fixed-rate contract was signed, for gas and electricity, which commences in September 2022 for three years. The rates were secured in December 21 for the September 22 renewal. Energy markets are extremely volatile and it was prudent to act early to protect the charity.

The Charity will be focusing on the sustainability agenda going forward in an attempt to reduce the impact of the dramatic energy market increases that are being experienced at the time of writing of this report.

Insurance Covers

At the time of writing the Charity is in the process of pre-renewal negotiations with the appointed broker.

A significant reduction in premium was achieved in 21-22 as compared to 20-21, following a review by the Estates manager.

2020/21 Spend - £11,404

2021/22 Spend - £6,710

Saving - £4,694

The Charity would expect a similar level of the 21/22 premium for the next financial year (±15%).

Catering

It is a fair reflection that the catering department has had a challenging year, this being mainly due to the financial pressure discovered in April 2022. The Charity was left with no option to make a redundancy in catering operations. Although this was a very difficult decision the saving in real terms is substantial and the charity has opted for a bought-in catering offer. All pre16 learners are now given a warm meal at lunch regardless of their free school meals status. The Trustees and management felt this was particularly important given the amount of food poverty in the borough.

HEALTH AND SAFETY

H&S Policy And Procedures

The Health & Safety Policy is reviewed annually and signed off by the Chair of Trustees.

Significant work has been undertaken to ensure that the Health and Safety policies, procedures and general standards of Fix It (UK) Ltd meet the required standards expected by local authorities and school partners. Continuous improvement has occurred throughout the area and continues to be driven by the senior leadership team.

Significant areas where increased emphasis has been implemented over the twelve month period covered by this report are as follows;

- External H&S Auditing
- Risk Assessment with Partner Schools
- Individual Learner Risk Assessments and inclusion of H&S in Individual Learning Plans (ILPs)
- Accident Investigation
- Induction Process (inc H&S)

Health & Safety Performance & Partner Audits

The Charity has been subject to significant and increased audit from our partners. The senior leadership team welcomes this increased rigour in respect to Health & Safety standards. The following organisations have all performed H&S assurance and audit visits;

- Learn4Life / Care Afloat
- The Deanery High School
- Westleigh High School
- The Cambian Group
- Lowton High School
- Bedford High School
- Fred Longworth High School
- Shaftesbury High School

Outstanding feedback has been received from all the above schools and partner organisations, a selection of comments received have been included below;

"A fantastic centre and great provision"

"The centre is extremely clean and tidy and all learners were fully on task"

"Excellent facilities to engage our hard to reach learners"

This is particularly pleasing and demonstrates the distance travelled in the areas of Health, Safety and Welfare over the last three years.

Financial review

The charity's gross income increased from £591K to £597K in 2021/22, an increase of 1%. However, there was an increase in costs of 15%, from £605K to £696K mostly as a result of increased staff costs, so overall there was a deficit for the year to 31 August 2022 of £99K. This left the charity with a total net deficit in funds on 31 August 2022 of £68,719, with the charity owing a substantial sum to HMRC for PAYE. An arrangement to repay this amount over eighteen months has been made with HMRC, new and more realistic budgets drawn up and cash flows produced, which demonstrate that if activities continue as expected, the charity will be able to continue to operate for the forseeable future. Management information at 31 March 2023 indicates that the charity has already returned to net positive funds.

In summary, Fix It (UK) Ltd was in a financially weak position at 31 August 2022, but indications are that with careful management of resources, there exists a real opportunity to continue to positively impact the lives of a number of the most disadvantaged young people in the Borough of Wigan and beyond.

Reserves policy

It is the policy of this charity to hold in reserves, if possible, the equivalent of two months' general running costs and an additional one month's salary costs. This amounts to approximately £127,700. It is also our policy to hold an amount for any necessary building works. This policy will be reviewed in twelve month's time.

As already detailed elsewhere in this report, at 31 August 2022, the charity had no reserves, so the reserves policy had not been met. As a small charity, the trustees and staff are acutely aware of their responsibilities to the young people in its care and to the staff which it employs and all efforts are being made to return the charity to a surplus position as soon as it is possible.

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its governing document, the Memorandum and articles of association incorporated in February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr BM Wilson	(Resigned 4 January 2023)
Councillor K Cunliffe	
Councillor JA Harding	
Ms J Postlethwaite	(Resigned 21 October 2021)
Ms J Platt	
Mr KR Rimmer	
Mrs HC Todd	
Mr M Keeffe	(Appointed 24 September 2021)
Mr SJ Smith	(Appointed 24 September 2021)
Mr S Grayson	(Appointed 24 September 2021 and resigned 4 January 2023)

Trustees have been selected for their commitment to our charitable causes and for any particular skills they might have to support the charity's work. The charity actively seek, and welcome new applications from interested people.

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.

Although the charity is controlled by the board of trustees who are ultimately responsible for the operation of the charity, on a day to day basis, responsibility for the running of the charity is delegated to directly-employed managers who, together with a specialist team, ensure the charitable objectives are carried out. The managers regularly report to, and are monitored by the trustees.

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

Keith Cunliffe

Councillor K Cunliffe

Trustee

27 April 2023

FIX IT (UK) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIX IT (UK) LTD

I report to the trustees on my examination of the financial statements of Fix IT (UK) Ltd (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 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.

Hull Jady

HullJady

Clare Jady FCA
41 Bridgeman Terrace
Wigan
Lancashire
WN1 1TT
United Kingdom

Dated: 27 April 2023

FIX IT (UK) LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
The statement of financial activities includes all gains and losses recognised in the year.	3	-	16,145
Charitable activities	4	592,079	573,836
Other trading activities	5	4,774	804
Investments	6	25	8
Total income		596,878	590,793
Expenditure on:			
Charitable activities	7	695,920	603,447
Other	12	-	1,133
Total expenditure		695,920	604,580
Net expenditure for the year/ Net movement in funds		(99,042)	(13,787)
Fund balances at 1 September 2021		30,323	44,189
Fund balances at 31 August 2022		(68,719)	30,402

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIX IT (UK) LTD

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**14**		33,363		27,680
Current assets					
Stocks	**15**	500		500	
Debtors	**16**	192,558		8,625	
Cash at bank and in hand		30,249		22,785	
		223,307		31,910	
Creditors: amounts falling due within one year	**18**	(325,389)		(29,188)	
Net current (liabilities)/assets			(102,082)		2,722
Total assets less current liabilities			(68,719)		30,402
Income funds					
Unrestricted funds			(68,719)		30,402
			(68,719)		30,402

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 April 2023

Keith Cunliffe

Councillor K Cunliffe

Trustee

Company Registration No. 05049547

1 Accounting policies

Charity information

Fix IT (UK) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Bridgeman Terrace, Wigan, Lancashire, WN1 1TT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, and despite the net liabilities of the charity at 31 August 2022, 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

Expenditure is recognised when the charity has a legal obligation to pay and is accounted for on an accruals basis.

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:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance
Motor vehicles	Enter depreciation rate via StatDB - cd78

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

1.11 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.

1.12 Retirement benefits

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

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 The statement of financial activities includes all gains and losses recognised in the year.

	Total	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	-	370
Grant income	-	15,325
Other	-	450
	-	16,145

4 Charitable activities

	Fix It	**Fix It**
	2022	**2021**
	£	**£**
Services provided under contract	592,079	573,836

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Meals from canteen	4,774	804

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	25	8

7 Charitable activities

	2022	2021
	£	£
Staff costs	526,762	441,265
Depreciation and impairment	8,417	4,880
Teaching Expenses	8,862	15,053
Accreditation fees	4,007	1,604
Consultancy costs	1,803	1,420
Recruitment costs	-	555
Bad debts	-	8,190
Learner rewards	1,322	593
Staff uniform	154	260
Cleaning and laundry	2,474	8,481
Student burseries	17,340	13,043
Staff training	6,554	3,433
	577,695	498,777
Share of support costs (see note 9)	113,869	99,050
Share of governance costs (see note 9)	4,356	5,620
	695,920	603,447

8 Description of charitable activities

The charity's principal activity is to work with young people who face a variety of complex challenges and to assist them in improving their life chances. The charity uses the lure of working with motor vehicles to engage and motivate young people and to give them the opportunity to engage in functional maths and English, STEM technologies and life and work skills, with the aim of assisting them to move into further training, education or employment

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Rent, rates and premises expenses	40,831	-	40,831	40,090	-	40,090
Motor and travel	30	-	30	478	-	478
Insurance	5,591	-	5,591	11,404	-	11,404
Telephone	11,678	-	11,678	9,961	-	9,961
Light and heat	9,597	-	9,597	11,148	-	11,148
Postage, printing and stationery	339	-	339	707	-	707
IT and computer costs	11,172	-	11,172	3,922	-	3,922
Interest on loans	7,039	-	7,039	1,015	-	1,015
Bank charges	549	-	549	506	-	506
Sundry expenses	27,043	-	27,043	19,819	-	19,819
Accountancy and payroll	-	4,528	4,528	-	2,820	2,820
Legal fees	-	(172)	(172)	-	2,800	2,800
	113,869	4,356	118,225	99,050	5,620	104,670
Analysed between						
Charitable activities	113,869	4,356	118,225	99,050	5,620	104,670

10 Trustees

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

Matthew Keeffe and Steven Smith, two of the trustees carried out consultancy work for the charity during the year to 31 August 2022, via limited companies of which they are share holders and directors.
The amounts involved are:
Matthew Keeffe - £905
Steven Smith - £900

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total staff numbers	22	24

11 Employees (Continued)

Employment costs	2022	2021
	£	£
Wages and salaries	518,460	435,626
Other pension costs	8,302	5,639
	526,762	441,265

No employee is paid over £60,000.

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

12 Other

	Total	Unrestricted funds
	2022	2021
	£	£
Net loss on disposal of tamgible fixed assets	-	1,133
	-	1,133

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2021	64,038	9,543	-	73,581
Additions	11,700	1,400	1,000	14,100
At 31 August 2022	75,738	10,943	1,000	87,681
Depreciation and impairment				
At 1 September 2021	41,378	4,523	-	45,901
Depreciation charged in the year	6,803	1,284	330	8,417
At 31 August 2022	48,181	5,807	330	54,318
Carrying amount				
At 31 August 2022	27,557	5,136	670	33,363
At 31 August 2021	22,660	5,020	-	27,680

15 Stocks

	2022	2021
	£	£
Raw materials and consumables	500	500

16 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Trade debtors	191,286	8,131
Prepayments and accrued income	1,272	494
	192,558	8,625

17 Loans and overdrafts

	2022	2021
	£	£
Bank loans	1,627	700
Payable within one year	1,627	700

17 Loans and overdrafts **(Continued)**

At 31 August 2021, the charity had an outstanding loan due to Key Fund which had been repaid in instalments, the last of which was payable in October 2021. Interest is charged at a commercial rate. The loan was unsecured.

18 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	17	1,627	700
Other taxation and social security		85,649	20,728
Trade creditors		2,397	2,533
Accruals and deferred income		235,716	5,227
		325,389	29,188

19 Related party transactions

Other than the transactions disclosed in note 10, there were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity Registration No. 1105320

Company Registration No. 05049547 (England and Wales)

FIX IT (UK) LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

FIX IT (UK) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr BM Wilson	
	Councillor K Cunliffe	
	Councillor JA Harding	
	Ms J Platt	(Appointed 26 February 2021)
	Mr KR Rimmer	(Appointed 4 February 2021)
	Mrs HC Todd	(Appointed 4 February 2021)
	Mr M Keeffe	(Appointed 24 September 2021)
	Mr SJ Smith	(Appointed 24 September 2021)
	Mr S Grayson	(Appointed 24 September 2021)

Charity number 1105320

Company number 05049547

Principal address
Unit 6/7 Rosebridge Industrial Estate
Moss Street
Springview
Wigan
WN3 4TA

Registered office
41 Bridgeman Terrace
Wigan
Lancashire
United Kingdom
WN1 1TT

Independent examiner
HullJady
41 Bridgeman Terrace
Wigan
Lancashire
United Kingdom
WN1 1TT

FIX IT (UK) LTD

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FIX IT (UK) LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ended 31 August 2021.

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 Companies Act 2006 and "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

The charity's objects are to advance the education and training of the inhabitants of the Wigan Borough, in particular but not exclusively young people and those who have been convicted of a criminal offence or whose circumstances may create tendencies in them towards such offences.

Fix It (UK) Limited enables young people from Wigan and the surrounding areas to meet the opportunities and responsibilities of society today, by offering them training in Motor Vehicle Studies and personal development programmes that build confidence, motivation and personal, social and life skills.

Fix It (UK) Limited is a Charity based in the Borough of Wigan and is a social enterprise supporting some of the most disadvantaged and vulnerable young people in the Borough and beyond. Our social purpose is to improve the life chances, choices and opportunities of young people who are socially and economically excluded by enabling them to engage in learning, achieve, succeed and progress into further education, employment or training. Fix It (UK) Ltd provides opportunities for disadvantaged young people aged 14-16 and up to 24 if they are SEND, to develop their skills, gain qualifications and undertake practical work experience in motor vehicle maintenance and body work skills. In addition Fix it UK Ltd offers young people the opportunity to engage in functional skills (maths and English), STEM technologies and life and work skills.

Fix It (UK) Ltd works with young people who face a variety of complex barriers to participation in mainstream education and training including those with learning difficulties; those lacking positive role models, young or ex-offenders, those involved in anti-social behaviour and young people who are not in education, employment or training (NEET) or at risk of becoming NEET.

Fix It (UK) Ltd uses the lure of working with cars and other motor vehicles to engage and motivate young people on our programmes. Our activities and programmes are designed specifically to engage those young people who are less academically focused and benefit from learning acquired through practically based activities. The majority of our programme involves delivery of practical activities in our purpose built workshop, which is supported by theoretical training sessions to enable our staff to assess the level of knowledge gained by young people and award certification. Fix It (UK) Ltd delivers nationally recognised accredited IMI (Institute Of The Motor Industry) qualifications alongside a range of personal, social life and employment skills training through Open Awards. Fix It UK prides itself on mentoring to support each young person's transition into further training, education or employment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Management Change and Educational Performance

The financial year 2020-21 presented continued unprecedented, significant challenges and changes throughout the period, this report will highlight the key challenges, the change management and the major operational matters experienced during this time.

The Senior Management Team is led by a Principal who is highly experienced, highly qualified and an extremely knowledgeable educationist who provides exceptional strategic leadership to the management team and across the whole staff body of the Charity. The Principal is supported by a Deputy Principal, a Centre Manager (Education) and an Estate Manager.

The Senior Management Team was further restructured during 2021 and a further addition was made to the Senior Management Team with the inclusion of an Intervention Manager in order to give greater focus on the individual support needs of each and every learner.

Educational Performance

In September 2020 all staff had returned from Furlough but a 'Work from Home' instruction had been put back in place. Post 16 learners were working on a blended learning model where we made use of Google Classroom. Pre 16 continued to attend the centre but on a reduced timetable; starting at 10am and finishing at 2pm. The important criteria was to continue to cater for our vulnerable learners with some element of education. This was agreed with the individual partners and learners were catered for with targeted support. Covid 19 was still impacting operations with mask wearing still prevalent.

We prepared for the return of our young people in January 2021 as planned by the Prime Minister, however due to a third lockdown on the 6th January we continued with the same model. This continued until the 8th March when young people began to return to full time education.

Due to the effects of lockdown on our young people it was a struggle to encourage them to return to full time education. We realised we needed to develop a more personalised approach to our young peoples' education. This further led to the development of a more structured service at Fix It which included a Learner Services offer which is developing an inclusive mentoring programme.

ESTATES & FACILITIES

The Built Environment

The main building is suffering from significant internal backlog maintenance, the previous standard of building work and finish also gives rise to condition concerns. The building is leased but full internal maintenance and upkeep is bestowed upon the Charity as part of the lease conditions. Prior to 2019 it is evident that very little by way of quality refurbishment or indeed quality maintenance had occurred.

Given the financial climate and financial outlook for the coming years the SLT have been undertaking mandatory maintenance and targeted curriculum investments from internal financial resources..

During the 2020-21 financial year, estate improvements were made to the STEM teaching area, the motor vehicle area through the installation of industry standard tyre bays and the introduction of a motorcycle repair area.

Energy & Sustainability

The Estate Manager acted proactively in 2019 to ensure that the Charity was protected from the uncertainty in the energy markets. A long term 3 year fixed rate contract was signed for gas and electricity that runs up until the end of the 2021-22 academic year (August 2022).

Energy markets are extremely volatile and it is likely that continuing significant rises will occur to energy prices throughout 2022. This will manifest to a significant rise in price per unit costs at Fix It. It is therefore important that the Trustees and SLT focus on the Charity becoming much more energy efficient and sustainably responsible going forward.

The Estate manager has therefore been tasked with focusing on the sustainability agenda going forward in an attempt to reduce the impact of the dramatic energy market increases that are being experienced at the writing of this report.

Insurance Covers

At the time of writing the Charity is in the process of pre-renewal negotiations with the appointed broker.

Although, in the main, the existing insurance policies afforded required insurance covers it was felt by the Estate Manager that the overall insurance policy was not totally appropriate. The Charity has always had in place "Motor Trade" Policies, the main purpose and activity of the Charity is education and training.

At the time of writing the Estate Manager is confident that significant savings will be made in 2021-22 and in the following years will the implementation of correct insurances.

Property Strategy

SLT have recognised a real need to commence comprehensive work on the formulation of a property strategy.

The current condition of the existing site and the backlog maintenance identifies the need for major improvement in the general accommodation. In addition the Estate needs to react to evolving demographics, given the ongoing pandemic it is felt that many more young people will potentially benefit from involvement with Fix It UK Ltd.

Work commenced on this in late 2021 and is realistically at an embryonic stage. It is highly likely that significant external funding will be required and Trustee involvement will be absolutely essential going forward.

This will be a key priority for 2021-2022.

Information Technology (I.T.)

The pandemic gave rise to concerns about the IT infrastructure of the Charity, the need to utilise online technology for meetings and remote learning exposed the limitations of our current network.

In the summer of 2021 significant targeted investment was made in the IT network, infrastructure and equipment. The Charity now has a dedicated, uncontested and robust 1GB fibre connected direct to site, comprehensive wifi6 has been installed throughout the entire centre. Additional chromebooks have been acquired for learner use and the Charity now has twenty bookable devices to support the curriculum.

Catering

It is a fair reflection that the catering function has had a challenging year, this mainly due to the extensive restrictions placed upon the catering sector by the Covid19 pandemic. The catering provision had to change and adapt to a non contact service throughout the 2020/21 academic year. A grab bag service based on a "subway" type offer operated for the entire academic year, the catering operative ensured that seasonal adjustments

A new menu will be developed and introduced in Autumn that will give variety and increased choice to the learners.

HEALTH AND SAFETY

SARS-CoV-2 Covid19 Pandemic

The Covid 19 pandemic continued to be a major challenge for educational settings throughout the 2020-21 academic year.

At the start of the pandemic, Fix It (UK) had carried out a comprehensive Covid19 Risk Assessment. This risk assessment has been reviewed and amended throughout the course of the evolving pandemic and reflected almost every Government change of policy. At the time of writing the risk assessment has been reviewed at least fortnightly and has been amended on fifteen occasions to reflect the necessary control measures at that time.

The control measures and management actions along with staff / learner compliance have been exceptionally effective at managing and controlling the Covid Pandemic within Fix It Uk Ltd.

H&S Policy And Procedures

The Health & Safety Policy is reviewed annually and signed off by the Chair of Trustees.

Significant work has been undertaken to ensure that Fix It UK Ltd Health and Safety policies, procedures and general standards meet the required standards expected by local authorities and school partners. Continuous improvement has occurred throughout the area and continues to be driven by SLT.

Significant areas where increased emphasis has been implemented over the twelve month period covered by this report are as follows;

- School Audits
- General Risk Assessment Process
- Individual Learner Risk Assessments
- Work Related Stress / Positive Mental Health
- Display Screen Equipment Assessments for designated user
- Health and Safety Induction Process
- Workplace Inspections
- Improved Catering Practices through implementation of the Food Standards Agency Hazard Analysis Critical Control Point system,

Health & Safety Performance & Partner Audits

The Charity has been subject to significant and increased audit from our partners, SLT welcome this increased rigour in respect to Health & Safety standards. The following organisations have all performed H&S assurance and audit visits;

- Expanse Learning
- Learn4Life / Care AFloat
- The Deanery High School
- The Westleigh School
- The Cambian Group
- Care4Children
- Shaftesbury High School

Outstanding feedback has been received from all the above schools and partner organisations, a selection of comments received have been included below;

"A really remarkable provision"
"Fantastic progress has been made in a short period of time"
"Excellent standards evident in the centre"
"The work around Covid protections is outstanding"

This is particularly pleasing and demonstrates the distance travelled in the areas of Health, Safety and Welfare over the last three years.

Financial review
New Partnerships and Growth

The Charity has been exceptionally successful in re-connecting and re-engaging with historical partners and forming relationships with new partner schools / organisations, this engagement gives real optimism for future growth in learner numbers. These relationships include schools within the Borough of Wigan, Care Homes, organisations with a similar a social ethos and also organisations from further afield. The improving external reputation is and will be fundamental to any growth going forward.

Exceptional feedback has been received from partner organisations in respect to the work undertaken by the Charity with young people.

Financial review

The charity's gross income is up to £590K up from £490K in 2019/20, an increase of £100,000 or 20.4%.
This has been achieved through strong relationships and contract retention with both local councils and partner schools.
It is also important to note consistent financial growth within Fix It's core activities since the 2018/19 academic year.

The charity had a net deficit of funds in the year to 31 August 2021 of £13,787 and total net funds on 31 August 2021 of £30,402. Although there was a deficit, the trustees believe this is a pleasing result given the exceptional circumstances of the pandemic in the last year. Overall this report reflects on another successful period in a very challenging climate whilst also acknowledging a number of areas for improvement.

In summary, Fix It UK Ltd is in a much stronger position despite the unprecedented challenges and with further prudent investment in staffing, resources and the built environment, there exists a real opportunity to positively impact the lives of larger numbers of the most disadvantaged young people in the Borough of Wigan and beyond.

Reserves policy

It is the policy of this charity to hold in reserves, if possible, the equivalent of two months' general running costs and an additional one month's salary costs. It is also our policy to hold an amount for likely building works at the next inspection. This policy will be reviewed in twelve month's time.

As a small charity, the trustees and staff are acutely aware of their responsibilities to the young people in its care and to the staff which it employs. The annual income is about £590,000.
As of August 2021, Fix It (UK) employs twenty four members of staff at an annual cost of approximately £456,000. As the charity grows, there may then be a need for further reserves to be considered in the future.
The condition of the buildings is generally good.
The charity currently has general reserves of circa £30,000.

The Trustees considered the following factors in arriving at their reserves policy:

- Money should only be kept in reserve for specific reasons. Whilst the Charity Commission clearly indicates that cash reserves should not be "hoarded", it is also clear that sensible planning for known events and responsibility for others (including employees) is important.
- A wish to have two months running costs in cash reserves in case of a major problem (£25,000 running costs + £76,000 two months salaries) = £101,000. Fix It is currently working towards this.
- There is a general hope that more should be spent on building additional resources to provide a wider curriculum.

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its governing document, the Memorandum and articles of association incorporated in February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr BM Wilson	
Councillor K Cunliffe	
Councillor JA Harding	
Ms J Postlethwaite	(Resigned 21 October 2021)
Ms J Platt	(Appointed 26 February 2021)
Mr KR Rimmer	(Appointed 4 February 2021)
Mrs HC Todd	(Appointed 4 February 2021)
Mr M Keeffe	(Appointed 24 September 2021)
Mr SJ Smith	(Appointed 24 September 2021)
Mr S Grayson	(Appointed 24 September 2021)

Trustees have been selected for their commitment to our charitable causes and for any particular skills they might have to support the charity's work. The charity actively seek, and welcome new applications from interested people.

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.

Although the charity is controlled by the board of trustees who are ultimately responsible for the operation of the charity, on a day to day basis, responsibility for the running of the charity is delegated to two directly-employed managers, Jayne Sherwood and Paul Worswick who, together with a specialist team, ensure the charitable objectives are carried out. The managers regularly report to, and are monitored by the trustees.

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

Keith Cunliffe

Councillor K Cunliffe

Trustee

27 January 2022

FIX IT (UK) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIX IT (UK) LTD

I report to the trustees on my examination of the financial statements of Fix IT (UK) Ltd (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. 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.

HullJady

Clare Jady FCA
41 Bridgeman Terrace
Wigan
Lancashire
WN1 1TT
United Kingdom

Dated: 27 January 2022

FIX IT (UK) LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
The statement of financial activities includes all gains and losses recognised in the year.	3	16,145	14,300
Charitable activities	4	573,836	474,303
Other trading activities	5	804	2,583
Investments	6	8	44
Total income		590,793	491,230
Expenditure on:			
Charitable activities	7	603,447	451,719
Other	12	1,133	-
Total resources expended		604,580	451,719
Net (expenditure)/income for the year/ Net movement in funds		(13,787)	39,511
Fund balances at 1 September 2020		44,189	4,678
Fund balances at 31 August 2021		30,402	44,189

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIX IT (UK) LTD

BALANCE SHEET

AS AT 31 AUGUST 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	**13**		27,680		26,725
Current assets					
Stocks	**14**	500		900	
Debtors	**15**	8,625		20,173	
Cash at bank and in hand		22,785		28,865	
		31,910		49,938	
Creditors: amounts falling due within one year	**17**	(29,188)		(30,374)	
Net current assets			2,722		19,564
Total assets less current liabilities			30,402		46,289
Creditors: amounts falling due after more than one year	**18**		-		(2,100)
Net assets			30,402		44,189
Income funds					
Unrestricted funds			30,402		44,189
			30,402		44,189

FIX IT (UK) LTD

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 January 2022

Keith Cunliffe

Councillor K Cunliffe
Trustee

Company Registration No. 05049547

1 Accounting policies

Charity information

Fix IT (UK) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Bridgeman Terrace, Wigan, Lancashire, WN1 1TT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

Expenditure is recognised when the charity has a legal obligation to pay and is accounted for on an accruals basis.

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:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

1.11 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.

1.12 Retirement benefits

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

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 The statement of financial activities includes all gains and losses recognised in the year.

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	370	2,000
Grant income	15,325	12,000
Other	450	300
	16,145	14,300

4 Charitable activities

	Fix It	**Fix It**
	2021	**2020**
	£	**£**
Services provided under contract	573,836	473,409
Ancillary trading income	-	894
	573,836	474,303

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Meals from canteen	804	2,583

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	8	44

7 Charitable activities

	2021	**2020**
	£	**£**
Staff costs	441,265	326,134
Depreciation and impairment	4,880	5,559
Teaching Expenses	15,053	3,342
Accreditation fees	1,604	3,547
Consultancy costs	1,420	600
Recruitment costs	555	507
Bad debts	8,190	-
Learner rewards	593	238
Staff uniform	260	687
Cleaning and laundry	8,481	9,972
Student burseries	13,043	11,685
Staff training	3,433	4,414
Volunteer expenses	-	15
	498,777	366,700
Share of support costs (see note 9)	99,050	81,889
Share of governance costs (see note 9)	5,620	3,130
	603,447	451,719

8 Description of charitable activities

The charity's principal activity is to work with young people who face a variety of complex challenges and to assist them in improving their life chances. The charity uses the lure of working with motor vehicles to engage and motivate young people and to give them the opportunity to engage in functional maths and English, STEM technologies and life and work skills, with the aim of assisting them to move into further training, education or employment

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Rent, rates and premises expenses	40,090	-	40,090	31,066	-	31,066
Motor and travel	478	-	478	1,416	-	1,416
Insurance	11,404	-	11,404	12,133	-	12,133
Telephone	9,961	-	9,961	6,572	-	6,572
Light and heat	11,148	-	11,148	7,178	-	7,178
Postage, printing and stationery	707	-	707	200	-	200
IT and computer costs	3,922	-	3,922	4,442	-	4,442
Interest on loans	1,015	-	1,015	4,389	-	4,389
Bank charges	506	-	506	417	-	417
Sundry expenses	19,819	-	19,819	14,076	-	14,076
Legal and professional	-	2,820	2,820	-	3,130	3,130
Governance costs heading 1	-	2,800	2,800	-	-	-
	99,050	5,620	104,670	81,889	3,130	85,019
Analysed between						
Charitable activities	99,050	5,620	104,670	81,889	3,130	85,019

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total staff numbers	24	17

11 Employees (Continued)

Employment costs

	2021	2020
	£	£
Wages and salaries	435,626	321,874
Other pension costs	5,639	4,260
	441,265	326,134

No employee is paid over £60,000.

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

12 Other

	Unrestricted funds	Total
		£
	2021	2020
Net loss on disposal of tamgible fixed assets	1,133	-
	1,133	-

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 September 2020	68,508	9,100	77,608
Additions	3,672	3,296	6,968
Disposals	(8,142)	(2,853)	(10,995)
At 31 August 2021	64,038	9,543	73,581
Depreciation and impairment			
At 1 September 2020	45,246	5,636	50,882
Depreciation charged in the year	3,625	1,255	4,880
Eliminated in respect of disposals	(7,493)	(2,368)	(9,861)
At 31 August 2021	41,378	4,523	45,901
Carrying amount			
At 31 August 2021	22,660	5,020	27,680
At 31 August 2020	23,262	3,463	26,725

14 Stocks

	2021	2020
	£	£
Raw materials and consumables	500	900

15 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	8,131	19,633
Other debtors	-	50
Prepayments and accrued income	494	490
	8,625	20,173

16 Loans and overdrafts

	2021	2020
	£	£
Bank loans	700	7,717
Payable within one year	700	5,617
Payable after one year	-	2,100

At 31 August 2021, the charity had an outstanding loan due to Key Fund which had been repaid in instalments, the last of which was payable in October 2021. Interest is charged at a commercial rate. The loan was unsecured.

17 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Bank loans	16	700	5,617
Other taxation and social security		20,728	17,852
Trade creditors		2,533	4,639
Accruals and deferred income		5,227	2,266
		29,188	30,374

18 Creditors: amounts falling due after more than one year

	Notes	2021	2020
		£	£
Bank loans	16	-	2,100

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

FIX IT (UK) LIMITED

England & Wales - Charity number 1105320

Accounts

Charity Registration No. 1105320

Company Registration No. 05049547 (England and Wales)

FIX IT (UK) LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

FIX IT (UK) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	BM Wilson	
	K Cunliffe	
	JA Harding	
	Ms J Postlethwaite	
	Ms J Platt	(Appointed 26 February 2021)
	Mr KR Rimmer	(Appointed 4 February 2021)
	Mrs HC Todd	(Appointed 4 February 2021)
Secretary	Mr LA Walls	
Charity number	1105320	
Company number	05049547	
Principal address	Unit 6/7 Rosebridge Industrial Estate Moss Street Springview Wigan WN3 4TA	
Registered office	41Bridgeman Terrace Wigan Lancashire England WN1 1TT	
Independent examiner	HullJady 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT	

FIX IT (UK) LTD

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The trustees present their report and financial statements for the year ended 31 August 2020.

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 Companies Act 2006 and "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

The charity's objects are to advance the education and training of the inhabitants of the Wigan Borough, in particular but not exclusively young people and those who have been convicted of a criminal offence or whose circumstances may create tendencies in them towards such offences.

Fix It (UK) Limited enables young people from Wigan and the surrounding areas to meet the opportunities and responsibilities of society today, by offering them training in Motor Vehicle Studies and personal development programmes that build confidence, motivation and personal, social and life skills.

Fix It (UK) Limited is a Charity based in the Borough of Wigan and is a social enterprise supporting some of the most disadvantaged and vulnerable young people in the Borough and beyond. Our social purpose is to improve the life chances, choices and opportunities of young people who are socially and economically excluded by enabling them to engage in learning, achieve, succeed and progress into further education, training or employment. Fix It (UK) Ltd provides opportunities for disadvantaged young people aged 14-24 to develop their skills, gain qualifications and undertake practical work experience in motor vehicle maintenance and body work skills. In addition Fix It UK Ltd offers young people the opportunity to engage in functional maths and English, STEM technologies and life and work skills.

Fix It (UK) Ltd works with young people who face a variety of complex barriers to participation in mainstream education and training including those with learning difficulties, those lacking positive role models, young or ex-offenders, those involved in anti-social behaviour and young people who are not in education, employment or training (NEET) or at risk of becoming NEET.

Fix It (UK) Ltd uses the lure of working with cars and other motor vehicles to engage and motivate young people on our programmes. Our activities and programmes are designed specifically to engage those young people who are less academically focused and benefit from learning acquired through practically based activities. 70% of our programme involves delivery of practical activities in our purpose built workshop, which is supported by theoretical training sessions to enable our staff to assess the level of knowledge gained by young people and award certification. Fix It (UK) Ltd delivers nationally recognised accredited IMI (Institute Of The Motor Industry) qualifications alongside a range of personal, social life and employment skills training through OpenAwards. Fix It UK prides itself on mentoring to support each young person's transition into further training, education or employment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The financial year 2019-20 brought about some unprecedented, significant challenges and change throughout the period, this report will highlight the key challenges, the change management and the major operational improvements experienced during this time.

A significant restructure of the management team was driven by the trustees in 2019, this was in order to have a more robust management structure and much clearer reporting lines. An emphasis was placed upon strengthening the financial processes and financial control, human resources, improved health and safety performance along with careful planned investment in the Estate. The Senior Management Team is led by a Programme Director who is highly experienced, highly qualified and an extremely knowledgeable educationist who provides exceptional strategic leadership to the management team and across the whole staff body of the Charity. This Programme Director is supported by a Finance Manager and an Estates & Safety Manager.

The Senior Management Team was further restructured during the period and this has led to more clearly defined roles at management level giving greater efficiency in the operation. A further addition was made to the Senior Management Team with the inclusion of a Education Manager in order to reinforce the new direction of the Charity and to ensure that education and young people are at the very centre of all we do.

In terms of finance, the Finance Manager has acquired additional qualifications during the period in Managerial Finance. Financial policies and procedures were made significantly more robust. Formal contracts and purchase orders from schools/referring agencies are now required before learners can start on programme. The Finance department introduced departmental budgets for the first time at Fix It, this means monitoring and analysis of spend is much less cumbersome and aimed at the budget holder. In addition, there was an introduction of a new staff expense system

Building on the “New Beginning”

Following on from the rescue of the once failing Charity, Fix It (UK) Ltd was effectively re-energised in the early part of this reporting period, once stabilised, significant work was undertaken across the whole Charity. Numerous new policy areas were introduced and wholesale improvement to existing policy and procedures was undertaken, particularly around the Human Resource function but also in Finance, Safeguarding and Health and Safety.

Further investment in expansion of the curriculum offer has been undertaken. In addition and in line with current educational trends, Fix It UK Ltd now offer STEM technology courses and an increased emphasis on life and work skills particularly around the 16+ offer. Further recruitment of professionally qualified staff occurred as the financial position allowed throughout the reporting period, this recruitment continues to have positive effects on the business, stated aims and reputation of the Charity.

Prudent investment has been made in relation to the educational infrastructure and curriculum resources within the Charity, new and improved resources include better motor vehicles, STEM resources, improved tools and general equipment.

Historically, the Charity’s Estate has suffered from under investment, poor investment and poor quality workmanship, further prudent investment has occurred to continue to improve both the facilities and image of Fix It (UK) Ltd. A major installation of heating occurred in the period where a donation worth over £15,000 in equipment and labour costs was secured as a charitable donation by a group of local businesses. The unit now has a gas supply, heating provision and hot water supplies.

The Senior Management Team started to consider the formulation of a property strategy in order to take the Charity forward and look to provide the facilities required to engage more disadvantaged young people.

The catering offer to young people was much improved with new menus and a healthy schools approach to menu design. The catering department now has reputable new suppliers that deliver food in accordance with the HACCP (Hazard Analysis Critical Control Points) process, although the use of FareShare for catering supply was very much appreciated by the Charity, the Charity has now moved on and outgrown this supplier. It was also felt more socially responsible for those supplies to go where it is most needed.

New Partnerships and Growth

The Charity has been exceptionally successful in re-connecting and re-engaging with historical partners and forming relationships with new partner schools / organisations, this engagement gives real optimism for future growth in student numbers. These relationships include school with the Borough of Wigan, Care Homes, organisations with a similar social ethos and also organisations from further afield. The improving external reputation is and will be fundamental to any growth going forward.

Exceptional feedback has been received from partner organisations in respect to the work undertaken by the Charity with young people.

Novel Coronavirus (SARS-COV2)

Following the introduction of a professionally qualified Health and Safety Manager to the Charity's management team in the previous annual year. The health and safety manager convened a disaster management meeting in February 2020, this was following the outbreak of a novel coronavirus (SARS-COV2) in China, later referred to as COVID19, this new virus was spreading rapidly and had taken hold in Europe, specifically Italy at the time. The Health and Safety manager holds epidemiological qualifications and this knowledge became a real asset to the Charity during a very difficult time.

The management team were exceptionally responsive to this unprecedented new risk and took swift and decisive action initially in February, the centre was only "closed" for a ten day period and from March a limited programme was installed to support the most vulnerable young people on roll. Assistance was also provided to partner schools with any special requirements. The management team acted in many cases before the UK government to ensure the Health, Safety and Welfare of staff and young people whilst continuing to provide educational services to the Wigan Borough and beyond.

A comprehensive risk assessment was undertaken in early March that worked on four principle pillars of social distancing, mandatory mask wearing, hand / general hygiene and the introduction of home working & remote learning where practicable. This proved highly effective in keeping the staff and young people of Fix It (UK) Ltd healthy and safe.

With a focus firmly on Health and Safety, the centre was cautiously opened up to more schools, providers and young people. A particular success story was the achievement of one young person from Shaftesbury School whom the Charity worked with throughout the pandemic. In addition the Charity successfully completed its apprenticeship trainee (finance) who has now moved into full employment with another employer.

The Charity utilised the job retention scheme in a very limited way, as early in the pandemic it was clear that very few referrals would occur, hence as income would be adversely affected a very small number of staff were placed on furlough for a short time as a prudent measure. The Charity also utilised additional Covid funding in the form of grant from Wigan Council. This grant was utilised to facilitate additional spending due to Covid in the form of estate spend, PPE and other safety equipment.

During the financial year 2019/20 the Charity had zero cases of Covid !

Financial review

As can be derived from the management accounts gross income is up to £490K up from £372K (not inclusive of “Driven”) in 2018/19, this represents a real terms increase of £118,000 or 31% in income, in such a difficult financial climate this is a huge achievement by the Charity.

Overall this report reflects on another successful period in a very challenging climate whilst also acknowledging a number of areas for improvement.

In summary Fix It UK Ltd is in a much stronger position despite the unprecedented challenges and with further prudent investment in staffing, resources and the built environment, there exists a real opportunity to positively impact the lives of larger numbers of the most disadvantaged young people in the Borough of Wigan and beyond.

Reserves policy

As a small charity, the trustees and staff are acutely aware of their responsibilities to the young people in its care and to the staff which it employs. The annual income is about £590,000. The charity employs twenty members of staff at an annual cost of around £450,000. The condition of the buildings is generally good. The charity currently has general reserves of £20,000.

The Trustees considered the following factors in arriving at their reserves policy:

- Money should only be kept in reserve for specific reasons. Whilst the Charity Commission clearly indicates that cash reserves should not be "hoarded", it is also clear that sensible planning for known events and responsibility for others (including employees) is important.
- A wish to have two months running costs in cash reserves in case of a major problem (£23,000 running costs + £74,000 two months salaries) = £97000
- In addition to having a further month’s salaries in reserves (£37,000)
- There was a general wish that more should be spent on building additional resources to provide a wider curriculum.

Policy: It is the policy of this charity to hold in reserves the equivalent of two months general running costs and an additional one month’s salary costs. It is also our policy to hold an amount for likely building works at the next inspection. This policy will be reviewed in twelve month’s time.

The charity believes that, at present, we have £20,000 in reserves above what is required and will consider how these funds might be used for additional delivery.

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its governing document, the Memorandum and articles of association incorporated in February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

BM Wilson

K Cunliffe

JA Harding	
Ms J Postlethwaite	
Ms J Platt	(Appointed 26 February 2021)
Mr KR Rimmer	(Appointed 4 February 2021)
Mrs HC Todd	(Appointed 4 February 2021)

Trustees have been selected for their commitment to our charitable causes and for any particular skills they might have to support the charity's work. The charity actively seek, and welcome new applications from interested people.

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.

Although the charity is controlled by the board of trustees who are ultimately responsible for the operation of the charity, on a day to day basis, responsibility for the running of the charity is delegated to two directly-employed managers, Jayne Sherwood and Paul Worswick who, together with a specialist team, ensure the charitable objectives are carried out. The managers regularly report to, and are monitored by the trustees.

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

K Cunliffe
Trustee
Dated: 29 March 2021

FIX IT (UK) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIX IT (UK) LTD

I report to the trustees on my examination of the financial statements of Fix IT (UK) Ltd (the charity) for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the charity (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 the charity’s financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. 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.

HullJady

Clare Jady FCA
41 Bridgeman Terrace
Wigan
Lancashire
WN1 1TT
United Kingdom

Dated: 29 March 2021

FIX IT (UK) LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	**Unrestricted funds 2020 £**	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:					
Donations and legacies	**3**	2,300	170	-	170
Charitable activities	**4**	486,303	368,265	108,037	476,302
Other trading activities	**5**	2,583	4,113	-	4,113
Investments	**6**	44	106	-	106
Total income		491,230	372,654	108,037	480,691
Expenditure on:					
Charitable activities	**7**	451,719	405,557	140,592	546,149
Other	**12**	-	2,814	-	2,814
Total resources expended		451,719	408,371	140,592	548,963
Gross transfers between funds		-	42,090	(42,090)	-
Net income/(expenditure) for the year/ Net movement in funds		39,511	6,373	(74,645)	(68,272)
Fund balances at 1 September 2019		4,678	(1,695)	74,645	72,950
Fund balances at 31 August 2020		44,189	4,678	-	4,678

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure in the year to 31 August 2020 derive from continuing activities. The income and expenditure reported as restricted funds in the year to 31 August 2019 relate to the "Driven" activities which were carried out by a new and separate charity in April 2019.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIX IT (UK) LTD

BALANCE SHEET

AS AT 31 AUGUST 2020

		2020		2019	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**13**		26,725		26,532
Current assets					
Stocks	**14**	900		900	
Debtors	**15**	20,173		92,830	
Cash at bank and in hand		28,865		13,847	
		49,938		107,577	
Creditors: amounts falling due within one year	**17**	(30,374)		(124,281)	
Net current assets/(liabilities)			19,564		(16,704)
Total assets less current liabilities			46,289		9,828
Creditors: amounts falling due after more than one year	**18**		(2,100)		(5,150)
Net assets			44,189		4,678
Income funds					
Unrestricted funds			44,189		4,678
			44,189		4,678

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 29 March 2021

K Cunliffe
Trustee

Company Registration No. 05049547

1 Accounting policies

Charity information

Fix IT (UK) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 41Bridgeman Terrace, Wigan, Lancashire, WN1 1TT, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when the charity has a legal obligation to pay and is accounted for on an accruals basis.

1 Accounting policies **(Continued)**

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:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance

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 net income/(expenditure) for the year.

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 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 assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

1.11 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.

1.12 Retirement benefits

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

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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	2,000	120
Other	300	50

4 Charitable activities

	Fix It	**Fix It**	**Driven**	**Total 2019**
	2020	**2019**	**2019**	
	£	**£**	**£**	**£**
Services provided under contract	473,409	360,227	34,384	394,611
Performance related grants	12,000	7,003	73,653	80,656
Ancillary trading income	894	1,035	-	1,035
	486,303	368,265	108,037	476,302
Analysis by fund				
Unrestricted funds	486,303	368,265	-	368,265
Restricted funds	-	-	108,037	108,037

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Meals from canteen	2,583	4,113

6 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	44	106

7 Charitable activities

	2020	**2019**
	£	**£**
Staff costs	326,134	286,688
Depreciation and impairment	5,559	96,876
Teaching Expenses	3,342	1,823
Outsourced tuition fees	-	1,800
Accreditation fees	3,547	4,560
Consultancy costs	600	5,681
Recruitment costs	507	975
Bad debts	-	100
Learner rewards	238	1,228
Staff uniform	687	2,104
Cleaning and laundry	9,972	13,568
Student burseries	11,685	7,230
Staff training	4,414	3,810
Volunteer expenses	15	10,049
	366,700	436,492
Share of support costs (see note 9)	81,889	106,187
Share of governance costs (see note 9)	3,130	3,470
	451,719	546,149
Analysis by fund		
Unrestricted funds	451,719	405,557
Restricted funds	-	140,592

8 Description of charitable activities

Fix It
The charity's principal activity is to work with young people who face a variety of complex challenges and to assist them in improving their life chances. The charity uses the lure of working with motor vehicles to engage and motivate young people and to give them the opportunity to engage in functional maths and English, STEM technologies and life and work skills, with the aim of assisting them to move into further training, education or employment

Driven
The charity operated a Community Transport Project, which was transferred into a separate charity on 31 March 2019. The charitable activities were to provide subsidised transport for residents of the Wigan area who might have otherwise found it difficult to access transport services.

9 Support costs

	Support costs	**Governance costs**	**2020**	Support costs	Governance costs	2019
	£	**£**	**£**	£	£	£
Rent, rates and premises expenses	31,066	-	31,066	47,770	-	47,770
Motor and travel	1,416	-	1,416	5,222	-	5,222
Insurance	12,133	-	12,133	15,845	-	15,845
Telephone	6,572	-	6,572	4,089	-	4,089
Light and heat	7,178	-	7,178	6,955	-	6,955
Postage, printing and stationery	200	-	200	3,946	-	3,946
IT and computer costs	4,442	-	4,442	16,832	-	16,832
Interest on loans	4,389	-	4,389	1,387	-	1,387
Bank charges	417	-	417	570	-	570
Sundry expenses	14,076	-	14,076	3,571	-	3,571
Legal and professional	-	3,130	3,130	-	3,470	3,470
	81,889	3,130	85,019	106,187	3,470	109,657
Analysed between						
Charitable activities	81,889	3,130	85,019	106,187	3,470	109,657

10 Trustees

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

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	17	15

Employment costs	2020 £	2019 £
Wages and salaries	321,874	284,588
Other pension costs	4,260	2,100
	326,134	286,688

No employee is paid over £60,000.

12 Other

	Total £ 2020	Unrestricted funds 2019
Net loss on disposal of tamgible fixed assets	-	2,814
	-	2,814

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 September 2019	64,020	7,836	71,856
Additions	4,488	1,264	5,752
At 31 August 2020	68,508	9,100	77,608
Depreciation and impairment			
At 1 September 2019	40,553	4,771	45,324
Depreciation charged in the year	4,693	866	5,559
At 31 August 2020	45,246	5,637	50,883
Carrying amount			
At 31 August 2020	23,262	3,463	26,725
At 31 August 2019	23,466	3,066	26,532

14 Stocks

	2020	2019
	£	£
Raw materials and consumables	900	900

15 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Trade debtors	19,633	91,936
Other debtors	50	400
Prepayments and accrued income	490	494
	20,173	92,830

16 Loans and overdrafts

	2020	2019
	£	£
Bank loans	7,717	8,750
Payable within one year	5,617	3,600
Payable after one year	2,100	5,150

The charity has outstanding loans due to Key Fund and IWOCA which are being repaid in instalments, the last of which is payable in February 2022. Interest is charged at a commercial rate and are unsecured.

17 Creditors: amounts falling due within one year

	Notes	2020	2019
		£	£
Bank loans	16	5,617	3,600
Other taxation and social security		17,852	10,643
Trade creditors		4,639	14,841
Other creditors		-	128
Accruals and deferred income		2,266	95,069
		30,374	124,281

18 Creditors: amounts falling due after more than one year

	Notes	2020	2019
		£	£
Bank loans	16	2,100	5,150

19 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).