BEMIX

England & Wales · Charity number 1205783

Details

Other names	BEMIX CIC
Status	Registered
Legal form	CIO
Registered	2023-11-17
Register	View on the Charity Commission register

Contact

Address	Office 44 Canterbury Innovation Centre University Road Canterbury CT2 7FG
Phone	01227374285
Email	info@bemix.org
Website	https://www.bemix.org/

Activities

Objects: 1. THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY:(A) THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF DISABILITY, SPECIFICALLY LEARNING DISABILITIES AND AUTISM;(B) ADVANCING EDUCATION AND RAISING AWARENESS OF EQUALITY AND DIVERSITY, CONCERNING PEOPLE WITH LEARNING DISABILITIES AND/OR AUTISM;(C) PROMOTING ACTIVITIES TO FOSTER UNDERSTANDING BETWEEN PEOPLE FROM DIVERSE BACKGROUNDS.2. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE (SOCIALLY EXCLUDED) MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF A LEARNING DISABILITY AND/OR AUTISM.

Activities: At bemix we believe you should be seen, be heard and belong. People with learning difficulties and/or autism are often not fully involved in our society. We want to change that. We run projects which support people to learn skills, gain qualifications and become more confident and independent. We work with employers, businesses and services to make sure their work is inclusive.

Downloaded from opencharities.uk/ew/1205783

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities

Geography

- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	-	-	-	-
2024-07-31	£1,538,529	£1,732,350	£-112,323	73

Trustees

Name	Role	Appointed
MICHELLE HUGGINS	Chair	2023-11-17
Bernie Mayall		2024-12-17
Dominic Hugh Evans		2025-03-21
Malcolm Alan Barnard		2023-11-17

Downloaded from opencharities.uk/ew/1205783

BEMIX

England & Wales - Charity number 1205783

Accounts

bemix

Accounts for the year ended
31 July 2024

Registered number: 1205783

bemix

Accounts for the year ended 31 July 2024

Index

	Page
Trustees' report	1
Independent auditors' report	13
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the accounts	20

Registered number	1205783
Trustees	Malcolm Barnard Michelle Huggins Bernadette Mayall Dominic Evans
Registered office	Office 44 Canterbury Innovation Centre University Road Canterbury Kent CT2 7FG
Bankers	The Co-operative Bank 1 Balloon Street Manchester M60 4EP Allica Bank 4th Floor 164 Bishopsgate London EC2M 4LX
Auditors	Azets Audit Services Globe House 2 Eclipse Park Sittingbourne Road Maidstone Kent ME14 3EN

bemix

Trustees' Report

The trustees present their annual report together with the audited accounts of bemix for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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

Charitable Objects

The charity's objects as set out in its governing document are:

1. the promotion of equality and diversity for the public benefit by: (a) the elimination of discrimination on the grounds of disability, specifically learning disabilities and autism; (b) advancing education and raising awareness of equality and diversity, concerning people with learning disabilities and/or autism; (c) promoting activities to foster understanding between people from diverse backgrounds.
2. to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. for the purpose of this clause "socially excluded" means being excluded from society, or part of society, as a result of a learning disability and/or autism.

Public Benefit Statement

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The ways in which bemix provides public benefit include:

1. Supporting people with learning difficulties and/or autism to speak up, make choices and become powerful and influential
2. Helping people gain opportunities and become more independent in learning, housing, work, health, money, travel, leisure and relationships
3. Supporting others to hear, respect and empower people with learning difficulties and/or autism
4. Promoting positive action to challenge negative attitudes about disability
5. Working with local communities to ensure people with learning difficulties and/or autism become fully included and no longer segregated

Mission and Vision

At bemix, we believe you should be seen, be heard and belong. We are people with and without learning difficulties and/or autism, working and learning together. Whether it's to be seen working, be heard campaigning or belong to a friendly group of people, people achieve their goals with bemix.

People with learning difficulties and/or autism do not always have the same opportunities to be fully involved in our society. We want to change that. We run projects which support people to learn skills, gain qualifications and become more confident and independent. We also work together with employers, businesses and services to make sure what they do is inclusive.

Most of our work is in Kent with offices and groups held in Canterbury, Dover, Thanet, Sittingbourne and Medway but we do offer some support in other areas such as Bexley.

Main Activities

During the year, our main activities to further our charitable purposes for public benefit were:

Adult Groups and Life Choices

Our projects and support aim to provide a stepping stone towards greater independence for people with learning difficulties and/or autism. In our groups, people have the opportunity to develop a range of skills. These include skills linked to specific projects, for example, music, media, performing arts, catering or woodwork. In addition, people using our groups build social skills, confidence and self-advocacy.

Post 16 Education & Employment Support

We work with young people who learn best by doing, helping them find suitable work placements that align with their goals and aspirations. Each participant has a dedicated work coach who provides ongoing support. The program aims to help participants find paid employment or alternative work pathways upon completion, while building confidence and work-related skills.

The programs represent an important step in bemix's commitment to creating pathways to employment for people who might otherwise face significant barriers to workplace participation.

Preparation for Employment

The Preparation for Employment program provides essential pre-vocational training and skill development. The program focuses on building foundational employability skills needed before entering workplace environments, including communication, confidence building, routine establishment, and basic work skills.

Supported Internships

The government-established Supported Internships program provides structured work experience opportunities for young people. The program involves real-world work placements with local employers, supplemented by personalized coaching and skills development.

Supported Internships are designed to bridge the gap between education and employment for young people aged 16-24 who have Education, Health and Care plans. The latest Ofsted evaluation, recognizes bemix as "a Good Provider with Outstanding Behaviour and Attitudes and Outstanding Personal Development."

Achievements and Performance

Adult Groups and Life Choices

Audiobox Records and Arts Shop
In 2023, we launched Audiobox Records and Arts Shop, a small co-produced shop in the Charlton Centre in Dover, run by people with and without learning difficulties and/or autism. The shop sells vinyl records and original artworks made by artists from our Be Creative arts project.

This project was the culmination of a long-held dream for many bemix participants. Everyone worked together to plan, design, build and stock the shop - from painting walls and building displays, to cataloguing records and pricing artworks.

The Audiobox shop received funding from Port of Dover Community Fund through Kent Community Foundation, creating paid work opportunities for people with learning difficulties and/or autism.

Summary of the Year
During 2023-24, bemix delivered a diverse range of projects throughout East Kent (Dover, Canterbury, Ramsgate and Sittingbourne) including:

- Amplified (music industry skills): Participants produced radio shows hosted on Mixcloud, developed connections with local radio stations, and built music journalism skills by reviewing gigs and interviewing bands.
- Audiobox (radio): Development of radio production skills and the production of weekly radio shows broadcast on DCRFM every Sunday.
- Be Animated (animation): Created a short surrealist animation called "Portal" and produced animations for the Sense of Belonging exhibition.
- Be Creative: Collaborated on designing the Audiobox shop interior and logo, produced artworks for sale, and participated in the Urban Fete and Big Green Week events.
- Be Seen Be Heard: Developed filmmaking skills, created easy-read script formats, and produced "How We Want to be Treated." The group also collaborated with Canterbury Christchurch University to share lived experiences with trainee health and social care professionals.

- Discovery Catering: Continued monthly pop-up cafés at Westgate Hall, Canterbury, created a patchwork banner, and raised money for Children in Need and Porchlight.
- Eco Shed: Produced artworks for the Sense of Belonging Exhibition and collaborated with young people on bemix's Preparation for Employment program.
- Music and Arts: Developed individual instrument skills, songwriting abilities, and band performance techniques while collaborating on exhibition work.
- Risky Business: Produced and performed short plays including a pantomime.

The Adult Groups and Life Choices program measures its impact through the following key performance indicators:

1. Number of beneficiaries supported: 93
2. Number of sessions/activities delivered: 1,542
3. Number of people with learning disabilities/autism in paid employment with bemix:
    - Group supporters: 2
    - Social enterprises (Audiobox): 4
4. Number of radio programs broadcast: 50
5. Number of pop-up cafés: 50

Post 16 Education & Employment Support

Summary of the Year
In 2023-24, we supported:

- 71 young people with learning difficulties and/or autism
- 100% of whom held an Education, Health and Care Plan (EHCP)
- Demographics:
    - 12 were between 16-17 years old
    - 22 were female, 47 were male, and 2 were transgender
    - 42 EHCPs were funded by Kent, 28 by Medway, and 1 by Bexley

The program structure included a minimum of 640 program hours per participant, with classroom lessons operating during term time and work placements running throughout the year. Young people apply for time off as they would in regular employment, emulating the world of work and supporting the transition to employment.

Student support included:

- 11 young people (15%) awarded FSM bursaries
- 1 young person (1.4%) awarded a vulnerable bursary
- 24 young people (34%) awarded discretionary bursaries
- 2 young people (3%) were Looked After Children (LAC)
- 2 young people (3%) were Previously Looked After Children (PLAC) still living in foster care or Supported Accommodation
- 3 young people (4%) lived in Supported Accommodation

The Post 16 Education & Employment Support program measures its impact through the following key performance indicators:

1. Attendance: The overall attendance rate for 2023-24 was 69%, below our target of 75% and showing a decline from previous years (78.45% in 2022-23, 86.97% in 2020-21).
2. Retention: The retention rate for 2023-24 was 85% (60 of 71 participants completed the program), slightly below our target of 88% but maintaining relatively strong performance compared to previous years.
3. Functional Skills Achievement: Pass rates for English were 13% and for Maths 10%, showing slight improvement from the previous year (English 12.5% and Maths 5.55%) but still significantly below the target of 80%.
4. Employment Outcomes: From 38 young people on the Supported Internship program, 7 (18%) gained employment:
    - 3 from Canterbury (27% of participants): in retail and catering
    - 1 from Sittingbourne (25% of participants): in care work
    - 3 from Chatham (13% of participants): in gardening and retail, including 1 apprenticeship

    Other destinations included:

    - 4 young people in volunteering roles
    - 4 young people in other education
    - 1 young person in another Supported Internship provision

Other achievements - Training and Consultancy

Be A Leader
Further to the initial success of the Be A Leader course which finished in July 2023 we have spent time reviewing the course outcomes and what might come next to take the course to the next level. We have spoken to those involved and have plans to create a new course with three levels to help develop new leaders.

Securing The Oliver McGowan Mandatory Training Contract
In June 2024, bemix was chosen by NHS Kent and Medway as their preferred provider for The Oliver McGowan Mandatory Training on Learning Disability and Autism™ - the Government's standardised, preferred and recommended training.

This significant achievement recognizes bemix's expertise in co-producing and delivering training. The program is delivered in partnership with Aucademy CIC and Kent Autistic Trust, bringing together a wealth of experience and expertise. The training is co-delivered by people who are Autistic and/or have a learning disability, ensuring that healthcare staff receive compassionate and informed instruction based on lived experience.

This is a significant project for bemix and we look forward to working with the commissioners of the project and other healthcare providers to ensure that the roll-out of the training is effective and sustainable.

Financial Review

The charity's income for the year ended 31 July 2024 was £1,538,529, representing an increase of 21% from the previous year's income (2023: £1,272,465). Although there was financial growth, the number of placements on the Supported Employment programme was less than hoped for and disappointing.

Total expenditure for the year was £1,732,350, representing a 16% increase on the previous year (2023: £1,497,641). This higher level of expenditure was necessary to support our expanded charitable activities and reflects increased staffing costs (£1,315,472 compared to £1,165,549 in 2023) as the charity invested in additional personnel to deliver services.

Despite careful financial management, the charity recorded a net expenditure of £193,821 for the year, compared to £225,176 in 2023.

The balance sheet as of 31 July 2024 shows total net liabilities of £112,323, compared to net assets of £81,498 in 2023. This deterioration in financial position is primarily due to the net expenditure for the year which was supported by an increase in long-term borrowing from £146,022 to £271,483, which was necessary to support operational cash flow.

Challenges ensuring local council funding is received in full and on time and ensuring programmes are financially sustainable in their own right are ongoing and being addressed by the management team and trustees.

The charity is grateful to our lenders, NatWest Social & Community Capital and Kent Community Foundation for their ongoing and long term support, successfully renegotiating the loan terms with both lenders was a critical during the year.

Going Concern

bemix's ongoing ability to continue as a going concern is down to the financial success of the programmes supported going forward.

Three key areas of funding have been identified as critical to success over the next 12 months.

In June 2025, the organisation was able to secure additional funding from NatWest Social & Community Capital which underpins the cash reserves under a long term flexible lending agreement.

In the short term, further funding for the OMMT programme roll out has been contractually confirmed between July 2025 and February 2026, providing the ability to build reputation and relationships for this programme to be sustainable into the future.

Student numbers for the Supported Employment programme are on track for the 2025/26 academic year (tracking ahead of previous years) with potential for future development into other regions looking increasingly possible.

The management team are also undertaking a review to assess and monitor the financial viability of all programmes and seek out opportunities to benefit from funding available to deliver additional programmes that fit within the charitable aims.

With increasing costs of employment and tighter public finances the team are pursuing other ways to secure future funding which leverage the organisation's charitable status.

Reserves Policy
Based on the charity's performance over the past two financial years the charity's aim is to build back up to a positive balance sheet position over the next two financial years.

The management and trustees have been focussed on the maintenance of a positive net current asset position and working towards this in the next 12 months.

Cash flow management remains crucial and whilst supported through long term borrowing the aim is to have 2-3 month's expenditure in cash available in the charity.

Investment Policy
The charity has minimal assets which are all held in bank accounts in the UK. Ensuring any cash not required is generating good returns by way of high interest has been the focus through the year.

Fundraising Policy
Now the organisation has charitable status more fundraising possibilities exist. A policy and strategy for this is something that needs to be developed further to support the charity going forward.

Plans for Future Periods

Looking forward to the next 1-3 years, bemix has developed a strategic plan focused on sustainable growth, increased impact, and financial stability. Our strategy builds on our established reputation for co-produced services that genuinely empower people with learning difficulties and/or autism.

Key strategic priorities include:

- Implementation of The Oliver McGowan Mandatory Training program in partnership with NHS Kent and Medway
- Development of our Be A Leader programme
- Strengthening our financial position through diversified income streams including fundraising
- Building stronger partnerships with statutory services and other third sector organizations
- Strengthening our governance structures

More specific objectives for each of the charity's activities are set out below

Adult Groups and Life Choices

For our Adult Groups and Life Choices programs, we aim to build on the success of existing initiatives like Discovery Catering, Eco Shed, and the Be Creative Arts Project. Our strategy focuses on creating more pathways to independence and employment while ensuring long-term sustainability.

In 2024-2025, we plan to expand the Audiobox shop model, which has proven successful in Dover. We are exploring potential locations in Canterbury and Medway, using the same co-produced approach that has been so effective. These shops will create additional paid employment opportunities for people with learning difficulties and/or autism while generating unrestricted income for the charity.

We also plan to develop our Discovery Catering project into a more regular operation, potentially establishing a permanent café location that would provide vocational training, work experience, and paid employment opportunities. Initial discussions have begun with potential venue partners, and we are developing a business plan that balances social impact with financial sustainability.

Specific objectives for the coming year

1. Secure premises for a better Audiobox shop location and develop an implementation plan co-produced with participants
2. Increase the frequency of Discovery Catering events from monthly to fortnightly and develop a feasibility study for a permanent café space
3. Expand the Eco Shed woodwork project's capacity by 25% through additional workshop space and equipment
4. Develop a new digital skills training program in response to identified needs among our participants, particularly following the increased importance of digital access during the pandemic
5. Implement a comprehensive impact measurement framework to better capture and communicate the outcomes of our Adult Groups and Life Choices programs

Post 16 Education & Employment Support

Our Education and Employment Support services, particularly our Supported Internships program, have demonstrated significant impact in helping young people with learning difficulties and/or autism transition successfully to employment. Over the next three years, we plan to expand these services while developing new approaches to address gaps in current provision.

We aim to increase the number of employer partners hosting internships from 15 to 25 over the next three years, with a particular focus on diversifying the sectors represented to include technology, creative industries, and environmental services. This will provide more varied opportunities matching the diverse interests and talents of our participants.

Specific Objectives for the Coming Year

1. Secure partnerships with five new employers to host supported internships and strengthen our employer engagement program
2. Expand our service offering into other local council areas in the South-East
3. Ensure SLAs with local councils and colleges are in place
4. Develop a formal alumni program to provide ongoing support to past participants and create peer mentoring opportunities
5. Develop stronger progression pathways between our Adult Groups programs and Post 16 Education & Employment Support services
6. Consolidate and expand our post 16 programs within our current areas,
7. Add Be a Leader development training into our year one provision

Training and Consultancy

Our Training and Consultancy services represent a significant growth area for bemix, particularly following our successful bid to deliver The Oliver McGowan Mandatory Training program. We aim to build on this achievement to establish bemix as a leading provider of co-produced training and consultancy services relating to learning disability and autism.

The Oliver McGowan Mandatory Training contract with NHS Kent and Medway provides a solid foundation for this work over the next three years. This program will train thousands of healthcare staff across the region, significantly improving healthcare experiences for people with learning disabilities and/or autism. The co-delivery model ensures that lived experience is at the heart of all training, creating powerful learning experiences for participants.

Beyond this contract, we are developing additional training packages focusing on inclusive employment practices, reasonable adjustments in education settings, and digital accessibility. All our training continues to be co-produced and co-delivered with people with lived experience, ensuring authenticity and impact.

Specific objectives for the coming year

1. Successfully launch The Oliver McGowan Mandatory Training program, delivering training to at least 8,000 healthcare staff in the first year
2. Recruit and train at least 10 new trainers with lived experience of learning disability and/or autism
3. Develop a sustainable pricing model that balances affordability with generating sufficient surplus to support bemix's broader charitable work
4. Secure funding to develop our Be A Leader program further

Structure, Governance & Management

Governing Document
bemix is a registered charity constituted as a Charitable Incorporated Organisation (CIO) - Foundation model and is governed by its Constitution dated 17 November 2023.

Trustees
The trustees of the charity during the year, appointed on 17 November 2023, were as follows:

Malcolm Barnard
Michelle Huggins
Julie Taylor

Two trustees have been appointed following the year end with Matt Clifton leaving bemix as Chief Executive and the bemix board on 29 January 2025.

Bernadette Mayall (appointed 17 December 2024)
Dominic Evans (appointed 21 March 2025)

Appointment of Trustees
Trustees are appointed based on their experience and skillset, ensuring that they bring a level of expertise and/or experience which supports the organisation. References for all new trustees are obtained and DBS checks are carried out.

Trustee Induction and Training
Trustees are inducted over a 1-3 month time frame, providing them with details of the programmes run and access to the information and systems required for their specific role.

Guidance from the Charity Commission on trustee induction is also reviewed and provided to Trustees who are new to the role of a Trustee.

Organisational Structure

Board -Additional team (Non Trustees)

Steve Chapman, Ann-Marie Lillis, Anna Levermore and Matt Clifton all formed part of the bemix board throughout the period, who ensured co production representation, within bemix, but were not part of the formal Trustee decision making process.

Governing Team -Supported Employment and Education programme.

In addition to the charity's trustees and board a Governing Team is made up of other individuals who oversee the Supported Employment and Education programme.

Central Management Team
The Central Team, led by Chief Executive Matt Clifton during the year, oversee the programs and are responsible for the day-to-day decision making of the charity. After many years' service Matt's time at bemix came to an end in January 2025. The trustees and team at bemix thank Matt for his dedication and service to bemix during his tenure.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and have established systems to mitigate those risks. The major risks identified were:

Financial risks
Inadequate reserves and poor performance – review of services and ensuring income streams diversified. Improved reporting and communication with the Board.

Operational risks
Lack of demand for post-16 services – external review of staff team structure led to restructure in November 2024

External risks
Changes in local government and healthcare oversight impacting services – maintaining stakeholders and engaging with the right organisational contacts

Governance risks
Lack of a strong independent Trustee board – appointments after the year end to build the expertise and scrutiny required

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:
-there is no relevant audit information of which the charity's auditor is 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 auditor is aware of that information.

Funds held as Custodian
No funds were held as custodian at the end of the reporting period.

Approval
This report was approved by the Trustees on 19 August 2025 and signed on their behalf by:

M.Huggins
M.Huggins (Aug 19, 2025 07:44:52 GMT+1)

Michelle Huggins
Trustee

BEMIX

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BEMIX

Opinion
We have audited the financial statements of bemix (the 'charity') for the year ended 31 July 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including 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, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year end 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 Charities Act 2011.

Basis for qualified opinion
As referred to in the 'Other matters' section of this report, the comparative figures have not been audited. By virtue, the basis for qualification pertains to a limitation of scope.

As a result of this matter, we were unable to determine whether any adjustments might have been found necessary to the statement of financial position, and the corresponding elements making up the statement of financial activities.

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.

Material uncertainty relating to going concern
We draw attention to note 2 in the financial statements, which indicates that the charity incurred a net negative movement in funds during the year ended 31 July 2024 of £193,821, and, as of that date, the charity's total liabilities exceed its total assets by £112,323. As stated in Note 2, these events or conditions, along with other matters as set forth in Note 2, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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. Our evaluation of the trustee assessment of the entity's ability to continue to adopt the going concern basis of accounting included a review of budgets, cash flow forecasts and loan agreements from lending providers.

Our responsibilities and the responsibilities of the trustees 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 Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Responsibilities of trustees
As explained more fully in the Trustees' responsibilities statement, the trustees 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 company'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
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Extent to which the audit was considered capable of detecting irregularities, including fraud (continued)
In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an
- opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BEMIX

Extent to which the audit was considered capable of detecting irregularities, including fraud (continued)
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matters
The comparative figures included within these financial statements were not subject to a statutory audit. Nevertheless, we have obtained sufficient appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period's financial statements.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services (Statutory Auditor)
Chartered Accountants
Statutory Auditor

Date: *20 August 2025*

Globe House
Eclipse Park
Sittingbourne Road
Maidstone
ME14 3EN

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

bemix

Statement of Financial Activities
for the year ended 31 July 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Totals £	2023 (restated) Totals £
Income					
Donations		341	-	341	10,000
Income from charitable activities	4	1,441,513	87,741	1,529,254	1,254,100
Other income	5	8,934	-	8,934	8,365
Total incoming resources		1,450,788	87,741	1,538,529	1,272,465
Expenditure					
Charitable activities	6	(1,686,933)	(45,417)	(1,732,350)	(1,497,641)
Net income/(expenditure) for the year		(236,145)	42,324	(193,821)	(225,176)
Transfers between funds	14	17,955	(17,955)	-	-
Net movement in funds		(218,190)	36,124	(193,821)	(225,176)
Fund balances brought forward		(89,056)	170,554	81,498	306,674
Fund balances carried forward		(307,246)	194,923	(112,323)	81,498

bemix

Balance Sheet
at 31 July 2024

	Note	2024 £	2024 £	2023 (restated) £	2023 (restated) £
Fixed assets					
Tangible assets	10		28,848		28,139
Current assets					
Debtors	11	181,495		92,321	
Cash at bank and in hand		119,886		253,682	
		301,381		346,003	
Current liabilities					
Creditors – due within one year	12	(171,069)		(146,622)	
Net current assets/(liabilities)			130,312		199,381
Total assets less current liabilities			159,160		227,520
Creditors – due after more than one year	13		(271,483)		(146,022)
Net assets/(deficit)			(112,323)		81,498
Funds					
Unrestricted funds:					
General fund			(307,246)		(89,056)
Restricted funds	14		194,923		170,554
			(112,323)		81,498

These accounts were approved and authorised for issue by the trustees on 19 August 2025.

M.Huggins

M.Huggins (Aug 19, 2025 07:44:52 GMT+1)

Michelle Huggins
Trustee

bemix

Statement of Cash Flows
for the year ended 31 July 2024

	2024		2023 (restated)	
	£	£	£	£
Operating activities				
Net income/(expenditure) for the year		(193,821)		(225,176)
Adjustments				
Interest received		(992)		(324)
Depreciation		11,814		13,859
Movements in working capital				
(Increase)/decrease in debtors		(89,174)		9,632
Increase/(decrease) in creditors		5,277		31,783
Cash generated by/(used in) charitable operations		(266,896)		(170,226)
Investing activities				
Equipment purchased	(12,523)		(15,766)	
Interest received	992		324	
Net cash flows from investing activities		(11,531)		(15,442)
Financing activities				
Cash inflows from increased borrowing		144,631		151,283
Net increase/(decrease) in cash and cash equivalents		(133,796)		(34,385)
Cash and cash equivalents at beginning of year		253,682		288,067
Cash and cash equivalents at end of year		119,886		253,682
REPRESENTED BY:				
Cash at bank and in hand		119,886		253,682

bemix

Notes to the Accounts
for the year ended 31 July 2024

1 Charity information

As stated in the Trustees' Report, bemix registered with the Charity Commission as a charitable incorporated company (CIO) on 17 November 2023 with charity number 1205783. On that date it converted from a community interest company (c.i.c.). The c.i.c. was a company limited by guarantee, and had no share capital. On 17 November 2023 all assets and liabilities of the c.i.c. were transferred at book value to the CIO, and all contracts and activities of the c.i.c. were transferred.

bemix is a public benefit entity.

The registered office is Office 44, Canterbury Innovation Centre, University Road, Canterbury, Kent, CT2 7FG.

2 Accounting policies

Basis of preparation of accounts
The accounts have been prepared in accordance with the charity's governing document, under the historical cost convention, and in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice" (Charities SORP) 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).

Comparative figures for the prior year to 31 July 2023 are reported in accordance with the Companies Act 2006 and Financial Reporting Standard 102 Section 1A. The transition in the reporting requirements means that the figures are restated to reflect the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice" (Charities SORP) 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 accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

Going concern
For the year ended 31 July 2024 the charity incurred a net negative movement in funds of £193,821, and as at that date the charity's liabilities exceed its total assets by £112,223.
The trustees continue to adopt the going concern basis of accounting in preparing the accounts on the basis that there continues to be support from key stakeholders, including lenders, to enable the organisation to meet its obligations as they fall due over the next 12 months.

bemix's ongoing ability to continue as a going concern is down to the financial success of the programmes supported going forward and three key areas of funding have been identified as critical to success over the next 12 months.

In June 2025, the organisation was able to secure additional funding from NatWest Social & Community Capital which underpins the cash reserves under a long term flexible lending agreement. In the short term, further funding for the OMMT programme roll out has been contractually confirmed between July 2025 and February 2026, providing the ability to build reputation and relationships for this programme to be sustainable into the future.

Student numbers for the Supported Employment programme are on track for the 2025/26 academic year (tracking ahead of previous years) with potential for future development into other regions looking increasingly possible.

Fund accounting
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds can be used only for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Income
Income is included in the statement of financial activities when the charity is legally entitled to the income, its receipt is probable, and the amount can be quantified with reasonable accuracy.

Grants received are accounted for once conditions for receipt have been complied with. Where there are no conditions, grants are accounted for when due.

No financial value is attributed in the accounts to goods, facilities and services which are donated.

Expenditure
Expenditure is accounted for on an accruals basis. Costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the charity's charitable objectives.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.
Governance costs are those costs incurred in connection with administration of the charity in respect of compliance with constitutional and statutory requirements.

Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated depreciation and any impairment losses. Depreciation is provided at a rate of 33% per annum on a reducing balance basis, to estimated residual value.

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

Financial instruments
A financial asset or financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, when it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

Lease rentals
Operating lease rentals, where substantially all of the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities when they are incurred over the period of the lease. The charity has no finance leases.

Employee Benefits
Payments to defined contribution pension schemes are charged to the statement of financial activities as they fall due.

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

3 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 amounts 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 those 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.

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Going concern
As indicated in note 2 it is the trustees' assessment that the charity continues to be a going concern. Accordingly, assets and liabilities have been valued on the basis that the charity will continue in operation. If this presumption proved to be mistaken the carrying value of assets and liabilities would need to be reappraised to reflect the impact of cessation.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Residual value of fixed assets
The charity depreciates tangible assets over their estimated useful lives, and this annual depreciation charge is sensitive to changes in the estimated useful economic lives and residual values of the assets. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programs.

Judgement is applied by management when determining the residual values for tangible fixed assets. When determining the residual value management aims to assess the amount that the charity would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

4 Charitable Income

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 (restated) Total £
Supported Employment	1,120,924	74,649	1,195,573	922,228
Adult Groups & Services	304,419	6,092	310,511	293,831
Other projects and grants	16,170	7,000	23,170	40,041
	1,441,513	87,741	1,529,254	1,254,100

5 Other Income

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 (restated) Total £
Other income				
Room hire	2,257	-	2,257	1,470
Interest received	992	-	992	324
Electricity tariff income	-	-	-	4,010
Other income	5,685	-	5,685	2,561
	8,934	-	8,934	8,365

6 Expenditure on charitable activities

By Fund Type
Expenses during the year were as follows:

	2024 Unrestricted	2024 Restricted	2024 Total £	2023 (restated) Total £
Staff and agency costs (note 7)	1,277,070	38,402	1,315,472	1,165,549
Property costs	133,407	-	133,407	107,940
Office & administrative expenses	238,535	7,015	245,550	202,850
Governance costs – audit fees	13,200	-	13,200	-
Loan interest	12,907	-	12,907	7,443
Depreciation	11,814	-	11,814	13,859
	1,686,933	45,417	1,732,350	1,497,641

By Activity Type
Expenses during the year were as follows:

	2024 Activities Undertaken	2024 Support Costs	2024 Total £	2023 (restated) Total £
Supported Employment	903,327	280,870	1,184,197	985,689
Adult Groups & Services	372,487	93,623	466,110	453,182
Other projects & grants	2,512	41,610	44,122	37,468
Governance costs – audit fees	-	13,200	13,200	-
Loan interest	-	12,907	12,907	7,443
Depreciation	-	11,814	11,814	13,859
	1,278,326	454,024	1,732,350	1,497,641

Analysis of support costs:

	2024 Total £	2023 (restated) Total £
Staff and agency costs (note 7)	223,914	245,512
Property costs	25,930	21,314
Office & administrative expenses	166,259	108,815
Governance costs – audit fees	13,200	-
Loan interest	12,907	7,443
Depreciation	11,814	13,859
	454,024	396,943

Support costs have been estimated and allocated on a basis of an approximate time and cost split between the projects.

7 Employees

	2024 £	2023 (restated) £
Staff payroll costs:		
Wages and salaries	1,125,140	1,020,861
Social security costs	80,915	69,779
Pension costs	50,037	49,233
Agency cover	59,380	25,676
	1,315,472	1,165,549

The average number of employees during the year was 73 (2023: 72). A large segment of the bemix workforce work part-time hours.

No employee received annual remuneration above £60,000 (2023: 1 employee received total remuneration in excess of £60,000 but below £70,000).

Total remuneration for key management personnel was £214,268 (2023: £255,696).

8 Net movement in funds

This is stated after charging:

	2024	2023 (restated)
	£	£
Auditor's remuneration	13,200	-
Depreciation of tangible fixed assets	11,814	13,859
Operating lease charges	79,222	68,858

9 Trustees and related parties

None of the trustees, or any person connected with them, received any remuneration or benefits during the year. No trustees' expenses were paid in the year.

10 Tangible fixed assets

	Equipment & Building works	Fixtures & fittings	Total
	£	£	£
Cost			
At 1 August 2023	265,532	19,597	285,129
Additions in year	12,155	368	12,523
Carried forward at 31 July 2024	277,687	19,965	297,652
Depreciation			
At 1 August 2023	241,867	15,123	256,990
Charge for the year	9,612	2,202	11,814
Carried forward at 31 July 2024	251,479	17,325	268,804
Net book value			
At 31 July 2023	23,665	4,474	28,139
Net book value			
At 31 July 2024	26,208	2,640	28,848

11 Debtors

	2024	2023 (restated)
	£	£
Income receivable	172,213	85,460
Other debtors and prepayments	9,282	6,861
	181,495	92,321

12 Creditors – due within one year

	2024	2023 (restated)
	£	£
Bank loans	10,180	9,904
Other loans	57,927	39,033
Creditors & accruals	75,171	72,218
Taxation & social security	27,791	25,467
	171,069	146,622

13 Creditors – due after more than one year

	2024	2023 (restated)
	£	£
Bank loans	13,930	24,110
Other loans	257,553	121,912
	271,483	146,022

Analysis of loans

Loans due after more than one year are repayable, by instalments, as follows:

	2024	2023 (restated)
	£	£
Due in one year or less	68,107	48,937
Due in more than one year but not more than two years	70,703	36,528
Due in more than two years but not more than five years	172,258	100,928
Due in more than five years	28,522	8,566
	339,590	194,959

The charity has an outstanding Bounce back loan with Co-op Bank which is due to be fully repaid by the end of 2026.

The charity also has outstanding borrowing with two social lenders, NatWest Social & Community Capital and Kent Community Foundation. These loans will be fully repaid by January 2030 and June 2027 respectively. Both loans are at a fixed interest rates which will not be adjusted during the term.

14 Restricted funds

Restricted funds are as follows

	Balance at 1 August 2023 (restated)	Income	Expenditure	Transfers	Balance at 31 July 2024
	£	£	£	£	£
ESFA Capital	112,894	53,429	-	(17,955)	148,368
ESFA Bursaries	8,611	10,750	(4,682)	-	14,679
ESFA Free School Meals	10,647	10,470	(2,333)	-	18,784
Sussex NHS - Peer Advocacy	38,402	-	(38,402)	-	-
Medway Council Grant	-	2,000	-	-	2,000
Kent Community Foundation Grant	-	5,000	-	-	5,000
Sport Together England	-	6,092	-	-	6,092
	170,554	87,741	(45,417)	(17,955)	194,923

Restricted funds are as follows

	Balance at 1 August 2022 (restated)	Income	Expenditure	Transfers	Balance at 31 July 2023 (restated)
	£	£	£	£	£
ESFA Capital	72,984	55,676	-	(15,766)	112,894
ESFA Bursaries	5,113	7,570	(4,072)	-	8,611
ESFA Free School Meals	6,315	7,722	(3,390)	-	10,647
Sussex NHS - Peer Advocacy	70,252	-	(31,850)	-	38,402
Colyer Fergusson – Student Support	30,000	-	(30,000)	-	-
Other – Health Checks	6,000	-	(6,000)	-	-
	190,664	70,968	(75,312)	(15,766)	170,554

The funds of the charity include restricted funds held for the following specific purposes:

ESFA Capital – This funding is received in two separate categories which can be spent on capital improvements. The restricted balances carried forward relate to unspent funds at the year end.

Transfers between funds represent the value of the eligible capital expenditure incurred in the year.

ESFA Bursaries – This funding relates to bursaries that can be provided to students which meet the set criteria following assessment.

ESFA Free School Meals - This funding also relates to funding that can be provided to students which meet the set criteria following assessment.

Medway Council Grant – This funding is specifically for the production of videos to celebrate the two programme outcomes.

Kent Community Foundation Grant – This funding is for the research and development of the Be A Leader programme to provide a follow up and next steps for the training.

Sport Together England – This funding is for Sport related programmes delivered through our Adult Groups.

Sussex NHS - Peer Advocacy – This funding was provided for a three year period to help provide feedback to NHS providers on the experience of those living with autism and learning disabilities on their experience of care in the system.

Colyer Fergusson – Student Support – This funding was to provide follow up support programmes for those leaving the supported employment programmes and helped set up our Be A Leader programme.

Other - Health Checks – This funding related to Health Check support provided by members of the bemix team

15 Analysis of net assets between funds

2024

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	28,848	-	28,848
Debtors & prepayments	181,495	-	181,495
Bank balances	(75,037)	194,923	119,886
Creditors due within one year	(171,069)	-	(171,069)
Creditors due after more than one year	(271,483)	-	(271,483)
Net assets/(deficit)	(307,246)	194,923	(112,323)

2023 (restated)

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	28,139	-	28,139
Debtors & prepayments	92,321	-	92,321
Bank balances	83,128	170,554	253,682
Creditors due within one year	(146,622)	-	(146,622)
Creditors due after more than one year	(146,022)	-	(146,022)
Net assets/(deficit)	(89,056)	170,554	81,498

The Trustees are mindful of the fact that timing differences receiving funds from debtors led to short term usage of restricted funds to support cash flow which led to the unrestricted cash balances held at the 31 July 2024 being negative.

Since then, efforts have been made to ensure that cash reserves are held for both restricted and unrestricted funds and we are working with funding providers to ensure the cash position is more robust.

16 Commitments under operating leases

At the balance sheet date, the charity had outstanding commitments for future minimum lease payments under non–cancellable operating leases as follows:

	2024 £	2023 (restated) £
Due within one year	28,438	28,438
Due within two - five years	70,711	70,711
Due after five years	17,067	39,732

17 Restatement of Prior Year balances

Further to the conversion of bemix c.i.c from a CIC to a CIO during the year, the prior year's balances have been restated to present all amounts received from grant providers and the ESFA in previous years to be recognised in line with the treatment required by the Charity SORP.

In previous years, the accounts for the c.i.c had been prepared in accordance with the Companies Act 2006 and Financial Reporting Standard 102 Section 1A, therefore this income had previously been shown as deferred, with a corresponding liability on the balance sheet, as opposed to being recognised as income in the year it is received and carried forward as a restricted fund.

The impact of this change in accounting basis is shown below:-

Statement of Financial Activities

	2023	2023 (restated)
	£	£
Total incoming resources	1,283,866	1,272,465
Charitable activities	(1,488,932)	(1,497,641)
Net income/(expenditure) for the year	(205,066)	(225,176)

Balance Sheet

	2023	2023 (restated)
	£	£
Creditors under 1 year	324,033	146,622
Creditors over 1 year	139,165	146,022
Brought forward funds		
Net Funds	116,010	
Unrestricted Funds		116,010
Restricted Funds		190,664
Total Funds		306,674
Carried forward fund		
Net Funds	(89,056)	
Unrestricted Funds		(89,056)
Restricted Funds		170,554
Total Funds		81,498

18 Post Balance Sheet Events

Since the year end the Charity has secured an additional loan of £120,000 from NatWest Social & Community Capital for drawdown in August 2025.

Additionally funding for the OMMT programme roll out has been contractually confirmed of £615,000 to be received between July 2025 and February 2026.

The Charity has also been successful in its Big Lottery Funding bid of £315,000, to roll out the Be A Leader programme which will be received over 3 years from July 2025.