

THE BEEHIVE CHILDCARE GROUP

England & Wales · Charity number 1039617

Details

Other names	COLMAN ROAD PLAYGROUP, EATON HALL PRE-SCHOOL PLAYGROUP, THE BEEHIVE AFTER SCHOOL CLUB, THE BEEHIVE BREAKFAST CLUB, THE BEEHIVE CHILDCARE GROUP
Status	Registered
Legal form	Other
Registered	1994-07-28
Register	View on the Charity Commission register

Contact

Address	Kinchen Hall Colman Road Norwich NR4 7AW
Phone	01603259193
Email	beehives@btconnect.com
Website	www.beehivechildcaregroup.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: Provide early years education and care for children aged 2 years to school age; provide care for children aged 3 years to 12 years before and after school, and during school holidays.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£430,772	£445,075	-	-
2024-08-31	£424,067	£442,058	-	-
2023-08-31	£403,902	£389,934	-	-
2022-08-31	£319,445	£331,339	-	-
2021-08-31	£249,989	£307,076	-	-
2020-08-31	£266,919	£290,707	-	-

Trustees

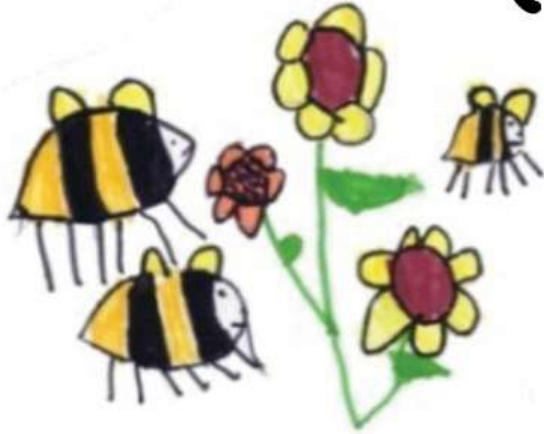
Name	Role	Appointed
MALCOLM LESLIE BLISSETT	Chair	
CLARE WALKER		
KARL TUTT		

THE BEEHIVE CHILDCARE GROUP

England & Wales - Charity number 1039617

Accounts

The Beehive



Childcare Group

Pre-School, Breakfast, After School
and Holiday Clubs

Annual Report
2024 - 2025

Registered Charity Number. 1039617
The Beehive Child Care Group, Eaton Parish Hall, Colman Road
Norwich, NR4 7AW. Tel. 01603 259193

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees

M Blissett, Chair
C Walker, Secretary
K Tutt, Treasurer

Registered charity number

1039617 (England & Wales)

Principal office

Kinchen Hall, Colman Road, Norwich NR4 7AW

Accountants

GLX Accounting Ltd, 69-75 Thorpe Road, Norwich NR1 1UA

Manager

Tina Royal

SENDCO

Emma Ede

Administrator

Emma Emmerson

Fundraising Co-ordinator

Hannah Green

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of The Beehive Childcare Group for the year 1 September 2024 to 31 August 2025.

Objectives and Activities

a. Policies and objectives

The objects of the charity are:

- To provide the necessary facilities for the daily care, recreation, and education of children below compulsory school age and
- To provide the necessary facilities for the daily care, recreation, and education of children of school age, out of school hours and
- To advance the education and training of persons in the provision of such care, education, and recreational facilities.

b. Main activities undertaken to further the charity's purposes for the public benefit

The academic year of 2024/2025 was a busy year for Beehive.

This year we made the decision to convert our outside classroom to a sensory room, replacing the sensory space that we had previously created in the Honeycomb. With a number of children in the setting who needed additional support this helped to make the space more accessible to all, and allowed us to invest in more sensory resources. We also introduced a new system to support the children in the setting who receive Special Educational Needs Inclusion Funding (SENIF), creating a timetable that allowed each of the children to be worked with on a daily basis to help reach their next steps.

In January we took on the services of Creative Car Parks to help us manage the use of the car park. This system stops people who aren't part of the Beehive family from using the car park, ensuring it was always available for our families and making it a safer environment.

Staff continued to upskill and took advantage of free training that remained available through Early Years. This included safeguarding, Operation Encompass, fire safety, safer recruitment, oral health hygiene, introduction to English as an additional language, food allergies and intolerances, first aid, Safeguard Lead Practitioner/Designated Safeguarding Lead, and positive behaviour for wraparound settings. The staff were also able to access additional free training through the Early Years Alliance. Tina continued to attend regular Leaders and Managers meetings, and Emma Ede continued to attend the regular SendCo Networks, as well as communication hubs, neglect champion forums, and Early Boost sessions being regularly attended. Maria and Donna both completed their level 3 Early Years Practitioner qualifications, and Katelyn completed her level 2. Katelyn then enrolled for her level 3 qualification.

Throughout the year we continued to welcome our families in for different events, including a Christmas performance, a craft morning, den building, our Spring Fayre, sports day at Jubilee, an end of year family picnic, and for the school leaver's Performance and Graduation at the end of the year. The children enjoyed many other activities throughout the year such as learning about bees for World Bee Day, visits from Evie's Owls, and the local firemen with their fire engine.

Students from City College have continued to visit us on a regular basis to work with the children as part of their own studies. We have also supported two undergraduate students from the UEA with their studies, as well as providing work experience placements for four year 10 students, and five students from City College.

We have celebrated and acknowledged lots of different occasions throughout the year, with visits from our local vicar, Patrick, and some of our parents to read stories to the children during Storytelling Week, a Christmas party with a pantomime performed by some of the staff, a visit from Santa. We celebrated World Bee Day by learning about the importance of bees and how they pollinate. We held our own Festival of Culture, where parents came into the setting to share their own backgrounds and traditions with the children, and we also observed the silences for Remembrance Day and VE Day, as well as focusing on oral health during National Smile month. The

children in the Hive became published authors by entering the My First Poem/All About Me competition, where all submitted entries were collated into a book.

As a setting we continued to enjoy activities in our wider community by collecting donations for Harvest Festival, hosting a community art exhibition at Christ Church, making regular trips with small groups of children to the local library, and taking our school leavers on trips throughout the year, which included trips to Notcutts, Pets at Home, and the cinema. We continued to be part of the Holiday Activity and Food programme (HAF) providing support to the most vulnerable families over the summer and Easter holidays, by providing funded sessions and a packed lunch. We have also supported other charities this year. We raised money for Save the Children during our Christmas Jumper Week and donated food to the local food banks as part of our Harvest Festival celebrations.

Achievements and performance

Throughout the year 2024/2025 Beehive provided childcare for a total of 200 children across all of its provisions. This is broken down as follows: 101 pre-school children, 58 Breakfast/After School Club children, and 41 Holiday Club only families. Of our pre-school families 20 children were eligible for Early Learning 2-year funding, 13 children were eligible for the working family 2-year-old funding, and 19 families claimed the working family funding for 3–4-year-olds.

Our services are accessed by a variety of families with a diverse mixture of ethnicity and backgrounds. 24% of our children had English as an additional language which is 6% more than the previous year. First languages include Arabic, Tamil, Lithuanian, Albanian, Malayalam, Bengali, Portuguese, Nepali, Saudi, Shona, Trigain, Mandarin, Otihero, Latvian, Chinese, Fulani, Igbo, Sinhala, Ukranian, Greek, Bulgarian, Surbian, French, Korean, Croatian, Czech and Turkish.

The Manager and Room Leaders have continued to meet on a weekly basis to discuss any matters that arise and to continue to improve the setting. We have taken on a new, self-employed gardener to take care of Beehive, and Jacqui Webb has continued to be our self-employed bookkeeper. Throughout the year the Management Team have continued to review all policies and procedures, as well as financial matters. In April 2025 a fee increase was introduced to ensure that we remained financially viable as the minimum wage increased. In June we introduced a weekly uniform allowance payment to support staff with the purchasing of new uniform.

Kinchen Hall continued to be a venue available for the local community to hire, and although there were no elections this year, the hall was booked 7 times over the course of the year. Sadly, this is a 50% drop on last year as less people have hired the hall for birthday celebrations. The Management Team have continued to meet regularly with the Parish Council, to manage the hall and to liaise on repairs and improvements. This year we have repainted the fences and carried out some internal decoration. The Parish Council has carried out repairs to the flat roofs and guttering, as well as repairing the pot-holes in the car park. Improvements were made to the ventilation in the toilets to reduce the damp, and pipes were lagged. The PCC also contributed towards the floor in the Honeycomb being repaired, following a leak.

The Fundraising team had a good year raising a grand total of £1078, which was an increase of 31% on the previous year. The funds were raised through a variety of means, including pre-school photos, raffles, the spring fayre, Christmas card orders, pantomime performances, a cinema night, a quiz night, the selling of second-hand uniform and clothes, and an end of year party. This money went towards the sensory room conversion, and a new television and sound bar for activities in the main hall.

The trustees would like to thank all our staff for their hard work during the year. Also, many thanks to our volunteers for supporting us. As this 2024–2025 year ends, we look forward to another happy and successful year in 2025-2026.

M. Blissett
CHAIR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEEHIVE CHILDCARE GROUP

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31st August 2025.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material aspect:

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:

Date:

Grant Miles ACA
Institute of Chartered Accountants in England and Wales

On Behalf of GLX Accounting Limited
69-75 Thorpe Road
Norwich NR1 1UA

THE BEEHIVE CHILDCARE GROUP

Balance Sheet - 31st August 2025

	Notes	2025	2024
Fixed Assets			
Tangible Assets	11	12,700	17,054
Current Assets			
Debtors	12	20,725	12,778
Bank Balances		99,992	126,450
		120,717	139,228
		-----	-----
Creditors: Amounts falling due within one year	13	(24,700)	(33,262)
		-----	-----
Net Current Assets		96,017	105,966
		-----	-----
Net Assets		£ 108,717	£ 123,020
		-----	-----
Reserves			
Total reserves	14	£ 108,717	£ 123,020
		-----	-----

The Notes on pages 3 to 10 form part of these Accounts

THE BEEHIVE CHILDCARE GROUP

Statement of Financial Activities for the year ended 31st August 2025

	Notes	Unrestricted Funds	Restricted Funds	2024/25 Total Funds	2023/24 Total Funds
Income from:					
Incoming Resources					
Charitable Activities	2	152,788	266,111	418,899	411,387
Other Trading Activities	3	1,084	-	1,084	1,109
Investments	4	1,802	-	1,802	2,026
Other Income	5	8,987	-	8,987	9,545
		-----	-----	-----	-----
Total Incoming Resources		164,661	266,111	430,772	424,067
		-----	-----	-----	-----
Expenditure on:					
Raising Funds	6	-	-	-	-
Charitable Activities		178,964	266,111	445,075	442,058
Other		-	-	-	-
		-----	-----	-----	-----
Total Expenditure		178,964	266,111	445,075	442,058
		-----	-----	-----	-----
Net Income before other recognised gains and Losses:					
Net movement in funds		(14,303)	-	(14,303)	(17,991)
Reconciliation of funds:					
Total fund brought forward		123,020	-	123,020	141,011
		-----	-----	-----	-----
Total funds carried forward		108,717	-	108,717	£ 123,020
		-----	-----	-----	-----

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

1. Accounting Policies

(a) Basis of Preparation

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

(b) Going Concern

The accounts are prepared on a going concern basis and there are no material uncertainties that make the going concern assumption doubtful.

(c) Income

Income is recognised in the Statement of Financial Activities (sofa) when:

- The charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). The charity has received government grants in the reporting period

(d) 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 allocated on the portion of the asset's use. The charity has incurred expenditure on support costs.

All expenditure is inclusive of irrecoverable VAT.

(e) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. These are capitalised if they can be used for more than one year, and cost at least £1,000. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	25% reducing balance
Property improvements	10% straight line

(f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

(g) Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

(h) Debtors

Trade and other debtors are recognised as the settlement amount after any trade discount offered. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid, net of any trade discount due.

(i) Cash at Bank in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition, or opening of the deposit, or similar account.

(j) Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The discount is recognised within interest payable and similar charges. The charity has creditors which are measured at settlement amounts less any trade discounts

(k) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(l) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

(m) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees, to further the general objectives of the charity and which have not been designed for other purposes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

2. Income from charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Early Years Funding	-	266,111	266,111	266,873
Non-Funded Fees	152,702	-	152,702	144,232
Nursery Milk Scheme	86	-	86	282
	<hr/>	<hr/>	<hr/>	<hr/>
	152,788	266,111	418,899	411,387
	<hr/>	<hr/>	<hr/>	<hr/>

3. Fundraising Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fundraising and Donations	1,084	-	1,084	1,109
	<hr/>	<hr/>	<hr/>	<hr/>

4. Investment Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank Interest	1,802	-	1,802	2,026
	<hr/>	<hr/>	<hr/>	<hr/>

5. Other Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Hall Bookings	1,041	-	1,041	2,545
Other Grants Received	7,946	-	7,946	7,000
	<hr/>	<hr/>	<hr/>	<hr/>
	8,987	-	8,987	9,545
	<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

6. Analysis of Expenditure by Type

	Staff Costs 2025 £	Other Costs 2025 £	Total Funds 2025 £	Total Funds 2024 £
Expenditure on Raising Voluntary Income	-	-	-	-
Cost of Generating Funds	-	-	-	-
Early Years Childcare (notes 7&8)	370,705	74,370	445,075	442,058
Total 2025	370,705	74,370	445,075	442,058

7. Direct Costs

	Total 2025 £	Total 2024 £
Hall Licence Fee	27,198	23,930
Outings and Activities	101	757
Paper, Paint and Materials	7,909	14,276
Milk and Groceries	1,591	1,408
Wages and Salaries	346,321	341,218
National Insurance Contributions	18,335	18,384
Pension Costs	6,049	5,426
	407,504	405,399

8. Support Costs

	2025 £	2024 £
Legal and Professional Costs	6,760	6,590
Insurance	2,554	2,376
Rent and Utilities	6,422	5,690
Premises Maintenance	7,513	4,006
Telephone and Computer Costs	5,484	4,678
Printing and Photocopying	1,055	1,154
Other Payments	2,025	6,132
Depreciation	4,355	4,573
Governance Costs	1,403	1,460
	37,571	36,659

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

9. Net Income/(Expenditure)

This is stated after charging:

	2025	2024
	£	£
Depreciation of Tangible Fixed Assets:		
- owned by the charity	4,355	4,573
Independent Examiner's Fees	1,300	1,308
Advisory Fees	103	152
	<hr/>	<hr/>

During the year, no Trustees received any remuneration (2024-Nil).

During the year, no Trustees received any benefits in kind (2024-Nil).

During the year, no Trustees received any reimbursement of expenses (2024-Nil).

10. Staff Costs

	2025	2024
	£	£
Wages and Salaries	346,321	341,218
Social Security Costs	18,335	18,384
Other Pension Costs	6,049	5,426
	<hr/>	<hr/>
	370,705	365,028
	<hr/>	<hr/>

The average number of persons employed by the charity during the year were as follows:

	2025	2024
Manager	1	1
Supervisor	1	1
Assistants	21	21
Administrators	2	2
Cleaner	1	1
	<hr/>	<hr/>
	26	26
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

11. Tangible Assets

	Equipment £	Property Improvements £	Total £
Cost - 1.9.24	22,952	37,060	60,012
Additions	-	-	-
	-----	-----	-----
Cost - 31.8.24	22,952	37,060	60,012
	-----	-----	-----
Depreciation - 1.9.24	20,353	22,605	42,958
Charge in the year	649	3,706	4,355
	-----	-----	-----
Depreciation - 31.8.25	21,002	26,310	47,313
	-----	-----	-----
Net Book Value - 31.8.25	1,950	10,750	12,700
Net Book Value - 31.8.24	2,599	14,455	17,054

12. Debtors

	2025 £		2024 £
Trade Debtors	6,900		10,009
Other Debtors	13,825		2,769
	-----		-----
	20,725		12,778
	-----		-----

13. Creditors:

Amounts falling due within one year

	2025 £		2024 £
Trade Creditors	494		233
Other Taxation and Social Security	6,041		4,200
Other Creditors	7,032		18,311
Accruals	2,655		2,415
Deferred Income	8,478		8,103
	-----		-----
	24,700		33,262
	-----		-----

Income has been deferred in 2025 because fee income relating to the year ended 31st August 2026 was received in advance. This income will be recognised in September 2025.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

14. Statement of Funds

	Balance 1.9.24 £	Income £	Total Funds Expenditure £	Balance 31.8.25 £
Unrestricted Funds:				
General Fund	123,020	164,661	(178,964)	108,717
	_____	_____	_____	_____
Restricted Funds:				
Early Years Funding	-	266,111	(266,111)	-
Staff Funding -	-	-	-	-
	_____	_____	_____	_____
		266,111	(266,111)	-
	_____	_____	_____	_____
Total of Funds	123,020	430,772	(445,075)	108,717
	_____	_____	_____	_____

Statement of Funds - prior year

	Balance at 1.9.23 £	Income £	Funds Expenditure £	Balance at 31.8.24 £
Unrestricted Funds:				
General Fund	141,011	157,194	(175,185)	123,020
	_____	_____	_____	_____
Restricted Funds:				
Early Years Funding	-	266,873	(266,873)	-
Staff Funding -	-	-	-	-
	_____	_____	_____	_____
	-	266,873	(266,873)	-
	_____	_____	_____	_____
Total Funds	141,011	424,067	(442,058)	123,020
	_____	_____	_____	_____

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2025

15. Analysis of net assets between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Tangible Fixed Assets	12,700	-	12,700
Current Assets	120,717	-	120,717
Creditors due within one year	(24,700)	-	(24,700)
	<hr/>	<hr/>	<hr/>
	108,717	-	108,717
	<hr/>	<hr/>	<hr/>

Analysis of net assets between funds - prior year

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Tangible Fixed Assets	17,054	-	17,054
Current Assets	139,228	-	139,228
Creditors due within one year	(33,262)	-	(33,262)
	<hr/>	<hr/>	<hr/>
	123,020	-	123,020
	<hr/>	<hr/>	<hr/>

16. Pension Commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £6,049 (2024-£5,426). Contributions totalling £746 (2024 - £623) were payable to the fund at the Balance Sheet date and are included in creditors.

17. Operating Lease Commitments

At 31st August 2025 the total of the Charity's future minimum lease payments under non-cancellable operating leases were:

	2025 £	2024 £
Amounts Payable:		
within one year	16,224	16,224
between 2 & 5 years	-	-
later than 5 years	-	-
	<hr/>	<hr/>

18. Related Parties

The charity does not have any transactions with related parties that require disclosure.

19. Controlling Parties

The charity is controlled by the trustees.

20. General Information

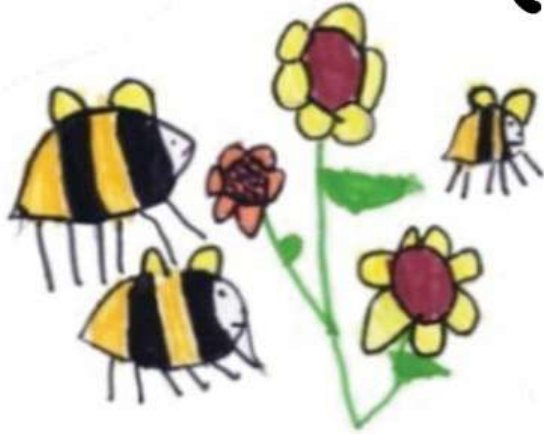
The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Kinchen Hall, Colman Road, Norwich, NR4 7AW.

THE BEEHIVE CHILDCARE GROUP

England & Wales - Charity number 1039617

Accounts

The Beehive



Childcare Group

Pre-School, Breakfast, After School
and Holiday Clubs

Annual Report
2023 - 2024

Registered Charity Number. 1039617
The Beehive Child Care Group, Eaton Parish Hall, Colman Road
Norwich, NR4 7AW. Tel. 01603 259193

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31
AUGUST 2024**

Trustees

M Blissett, Chair
C Walker, Secretary
K Tutt, Treasurer

Registered charity number

1039617 (England & Wales)

Principal office

Kinchen Hall, Colman Road, Norwich NR4 7AW

Accountants

GLX Accounting Ltd, 69-75 Thorpe Road, Norwich NR1 1UA

Manager

Tina Royal

SENDCO

Emma Ede

Administrator

Emma Emmerson

Fundraising Co-ordinator

Hannah Green

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of The Beehive Childcare Group for the year 1 September 2023 to 31 August 2024.

Objectives and Activities

a. Policies and objectives

The objects of the charity are:

- To provide the necessary facilities for the daily care, recreation, and education of children below compulsory school age and
- To provide the necessary facilities for the daily care, recreation, and education of children of school age, out of school hours and
- To advance the education and training of persons in the provision of such care, education, and recreational facilities.

b. Main activities undertaken to further the charity's purposes for the public benefit

The academic year of 2023/2024 was another busy year for Beehive

In December we took part in the Early Talk Boost programme which provided us with another option for supporting children with their speech and language. In March we applied for two separate Quality and Inclusion grants. The first was to create a sensory room at our Jubilee setting which has been well received by the children, and the second grant was to enable us to extend our After School Club times to 6pm. This grant also included the purchase of additional resources, including a large amount of den building equipment. Both of our settings were visited by Ofsted this year, with Jubilee having their first ever inspection in March, and Kinchen hall being inspected in April. Both settings received an overall rating of GOOD which we are all very proud of.

Staff continued to upskill and took advantage of free training that remained available through Early Years. This included domestic and honour-based abuse training for all staff, Norfolk Graded Care Profile Training, Safeguarding, Food Hygiene, and Government Prevent Training.

The staff were also able to access additional free training through the Early Years Alliance. Tina continued to attend regular Leaders and Managers meetings, and Emma Ede continued to attend the regular SendCo Networks. Mackenzie started her level 2 in Childcare qualification, and both Malcolm and Clare attended Safeguarding for Committees training.

Throughout the year we continued to welcome our families in for different events, including a Christmas performance, a craft morning, den building, our Christmas Fayre, Sports Day, an end of year family picnic, and for the school leaver's Performance and Graduation at the end of the year. The children enjoyed many other activities throughout the year such as learning about bees for World Bee Day, visits from alpacas, Minidonks, Mini Monsters, and the local firemen with their fire engine. Students from City College have also continued to visit us on a regular basis to work with the children as part of their own studies. We celebrated lots of different occasions throughout the year, with visits from our local vicar, Patrick, and some of our parents to read stories to the children during Storytelling Week, a sports week, a Christmas party and a visit from Santa. The children continued to enjoy doing yoga every morning at Beehive, and at the end of May we turned the Hive room into a beach for pre-school and then Holiday Club at Kinchen Hall. This included lots of sand, paddling pools and a visit from the ice-cream man. The children in the Hive also became published authors by entering the My First Poem competition, where all submitted entries were collated into a book.

As a setting we continued to enjoy activities in our wider community by collecting donations for Harvest Festival, creating a large fish artwork for a festival at Christ Church, making regular trips with small groups of children to the local library, and taking our school leavers on trips throughout the year, which included trips to the theatre, Notcutts, Pets at Home, and the Plantation Gardens. We continued to be part of the Holiday Activity and Food programme (HAF) providing support to the most vulnerable families over the summer and Easter holidays, by providing funded sessions and a packed lunch. We have also supported other charities this year. We raised money for Save the Children during our Christmas Jumper Week and donated food to the local food banks as part of our Harvest Festival celebrations.

Achievements and performance

Throughout the year 2023/2024 Beehive provided childcare for a total of 225 children across all of its provisions. This is broken down as follows: 126 pre-school families, 75 Breakfast/After School Club children, and 24 Holiday Club only families. Of our pre-school families 27 children were eligible for 2-year funding for disadvantaged children, 5 children were eligible for the new 2-year-old, working family funding which launched in April 2024, and 17 families claimed the extended 30 hours funding. Our services are accessed by a variety of families with a diverse mixture of ethnicity and backgrounds. 18% of our children had English as an additional language which matched the numbers for last year. First languages included Polish, Pakistan, Arabic, Tamil, Lithuanian, Albanian, Malayalam, Bengali, Czech, French, Croatian, Portuguese, Nepali, Saudi, Shona, Sinalese, Serbian, Greek, Trigain, Indian, Teluqu, Yoruban, Gujarati, Hindu, Kannada, Filipino, and Italian.

The Manager and Room Leaders have continued to meet on a weekly basis to discuss any matters that arise and to continue to improve the setting. We have continued to use a local, self-employed gardener/handy man to take care of jobs at Beehive, and Jacqui Webb has continued to be our self-employed bookkeeper.

Throughout the year the Management Team have continued to review all policies and procedures, as well as financial matters. In April 2024 a fee increase was introduced to ensure that we remained financially viable as the minimum wage increased.

Kinchen Hall continued to be a venue available for the local community to hire, and was used for both the local and general elections, as well as being booked 14 times over the course of the year. Sadly this is a 30% drop on last year as less people have hired the hall for birthday celebrations. The Management Team have continued to meet regularly with the Parish Council, to manage the hall and to liaise on repairs and improvements. This year we have cleared the car park to make it a more open and safe space, and we have added a bench and some planters. The Parish Council has carried out repairs to the water heater and replaced the windows in the toilets.

The Fundraising team had a good year raising a grand total of £823, however this was a 38% decrease on the previous year. The funds were raised through a variety of means, including pre-school photos, raffles, the Christmas fayre, Christmas card orders, the selling of second-hand uniform and clothes, and an end of year party.

The trustees would like to thank all our staff for their hard work during the year. Also, many thanks to our volunteers for supporting us. We wish all the best to the children leaving the setting to attend school in September and look forward to seeing some of them again in our Out of School clubs. As this 2023–2024-year ends, we look forward to another happy and successful year in 2024-2025.

M. Blissett
CHAIR

Approved by the Board: June 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEEHIVE CHILDCARE GROUP

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31st August 2024.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material aspect:

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:

Date:

Grant Miles ACA
Institute of Chartered Accountants in England and Wales

On Behalf of GLX Accounting Limited
69-75 Thorpe Road
Norwich NR1 1UA

THE BEEHIVE CHILDCARE GROUP

Balance Sheet - 31st August 2024

	Notes	2024		2023
Fixed Assets				
Tangible Assets	11	17,054		21,627
Current Assets				
Debtors	12	12,778	14,296	
Bank Balances		126,450	135,795	
		-----	-----	
		139,228	150,091	
		-----	-----	
Creditors: Amounts falling due within one year	13	(33,262)	(30,707)	
		-----	-----	
Net Current Assets		105,966		119,384
		-----		-----
Net Assets		£ 123,020		£ 141,011
		-----		-----
Reserves				
Total reserves	14	£ 123,020		£ 141,011
		-----		-----

M. Blissett, Chair

Approved by the Board: June 2025

The Notes on pages 3 to 10 form part of these Accounts

THE BEEHIVE CHILDCARE GROUP

Statement of Financial Activities for the year ended 31st August 2024

	Notes	Unrestricted Funds	Restricted Funds	2023/24 Total Funds	2022/23 Total Funds
Income from:					
Incoming Resources					
Charitable Activities	2	144,514	266,873	411,387	399,480
Other Trading Activities	3	1,109	-	1,109	1,319
Investments	4	2,026	-	2,026	1,046
Other Income	5	9,545	-	9,545	2,507
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources		157,194	266,873	424,067	403,902
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising Funds	6	-	-	-	-
Charitable Activities		175,185	266,873	442,058	389,934
Other		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		175,185	266,873	442,058	389,934
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income before other recognised gains and Losses:					
Net movement in funds		(17,991)	-	(17,991)	13,968
Reconciliation of funds:					
Total fund brought forward		141,011	-	141,011	127,043
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		123,020	-	123,020	£ 141,011
		<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

1. Accounting Policies

(a) Basis of Preparation

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

(b) Going Concern

The accounts are prepared on a going concern basis and there are no material uncertainties that make the going concern assumption doubtful.

(c) Income

Income is recognised in the Statement of Financial Activities (sofa) when:

- The charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). The charity has received government grants in the reporting period

(d) 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 allocated on the portion of the asset's use. The charity has incurred expenditure on support costs.

All expenditure is inclusive of irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. These are capitalised if they can be used for more than one year, and cost at least £1,000. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	25% reducing balance
Property improvements	10% straight line

(e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

(f) Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

(g) Debtors

Trade and other debtors are recognised as the settlement amount after any trade discount offered. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid, net of any trade discount due.

(h) Cash at Bank in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition, or opening of the deposit, or similar account.

(i) Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The discount is recognised within interest payable and similar charges. The charity has creditors which are measured at settlement amounts less any trade discounts

(j) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(k) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

(l) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees, to further the general objectives of the charity and which have not been designed for other purposes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

2. Income from charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Early Years Funding	-	266,873	266,873	259,833
Non-Funded Fees	144,232	-	144,232	139,337
Nursery Milk Scheme	282	-	282	310
	<hr/>	<hr/>	<hr/>	<hr/>
	144,514	266,873	411,387	399,480
	<hr/>	<hr/>	<hr/>	<hr/>

3. Fundraising Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fundraising and Donations	1,109	-	1,109	1,319
	<hr/>	<hr/>	<hr/>	<hr/>

4. Investment Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bank Interest	2,026	-	2,026	1,046
	<hr/>	<hr/>	<hr/>	<hr/>

5. Other Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Hall Bookings	2,545	-	2,545	2,057
Other Grants Received	7,000	-	7,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	9,545	-	9,545	2,057
	<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

6. Analysis of Expenditure by Type

	Staff Costs 2024 £	Other Costs 2024 £	Total Funds 2024 £	Total Funds 2023 £
Expenditure on Raising Voluntary Income	-	-	-	-
Cost of Generating Funds	-	-	-	-
Early Years Childcare (notes 7&8)	365,028	77,030	442,058	389,934
Total 2023	365,028	77,030	442,058	389,934

7. Direct Costs

	Total 2024 £	Total 2023 £
Hall Licence Fee	23,930	23,151
Outings and Activities	757	147
Paper, Paint and Materials	14,276	8,585
Milk and Groceries	1,408	1,522
Wages and Salaries	341,218	306,502
National Insurance Contributions	18,384	14,146
Pension Costs	5,426	5,008
	405,399	359,058

8. Support Costs

	2024 £	2023 £
Legal and Professional Costs	6,590	6,240
Insurance	2,376	2,157
Rent and Utilities	5,690	5,708
Premises Maintenance	4,006	5,244
Telephone and Computer Costs	4,678	3,715
Printing and Photocopying	1,154	583
Other Payments	6,132	1,248
Depreciation	4,573	4,861
Governance Costs	1,460	1,120
	36,659	30,876

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

9. Net Income/(Expenditure)

This is stated after charging:

	2024	2023
	£	£
Depreciation of Tangible Fixed Assets:		
- owned by the charity	4,573	4,861
Independent Examiner's Fees	1,308	1,120
Advisory Fees	152	-
	<hr/>	<hr/>

During the year, no Trustees received any remuneration (2023-Nil).

During the year, no Trustees received any benefits in kind (2023-Nil).

During the year, no Trustees received any reimbursement of expenses (2023-Nil).

10. Staff Costs

	2024	2023
	£	£
Wages and Salaries	341,218	306,502
Social Security Costs	18,384	14,146
Other Pension Costs	5,426	5,008
	<hr/>	<hr/>
	365,028	325,656
	<hr/>	<hr/>

The average number of persons employed by the charity during the year were as follows:

	2024	2023
Manager	1	1
Supervisor	1	1
Assistants	21	22
Administrators	2	2
Cleaner	1	1
	<hr/>	<hr/>
	26	27
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

11. Tangible Assets

	Equipment £	Property Improvements £	Total £
Cost - 1.9.23	22,952	37,060	60,012
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
Cost - 31.8.24	2422,952	37,060	60,012
Depreciation - 1.9.23	19,486	18,899	38,385
Charge in the year	867	3,706	4,573
	<hr/>	<hr/>	<hr/>
Depreciation - 31.8.24	20,353	22,605	42,958
	<hr/>	<hr/>	<hr/>
Net Book Value - 31.8.24	2,599	14,455	17,054
Net Book Value - 31.8.23	3,466	18,161	21,627

12. Debtors

	2024 £	2023 £
Trade Debtors	10,009	11,555
Other Debtors	2,769	2,741
	<hr/>	<hr/>
	12,778	14,296
	<hr/>	<hr/>

13. Creditors:

Amounts falling due within one year

	2024 £	2023 £
Trade Creditors	233	3,604
Other Taxation and Social Security	4,200	4,181
Other Creditors	18,311	10,823
Accruals	2,415	2,665
Deferred Income	8,103	9,434
	<hr/>	<hr/>
	33,262	30,707
	<hr/>	<hr/>

Income has been deferred in 2024 because fee income relating to the year ended 31st August 2025 was received in advance. This income will be recognised in September 2024.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

14. Statement of Funds

	Balance 1.9.23 £	Income £	Total Funds Expenditure £	Balance 31.8.24 £
Unrestricted Funds:				
General Fund 141,011	157,194	(175,185)	123,020	
	_____	_____	_____	_____
Restricted Funds:				
Early Years Funding	-	266,873	(266,873)	-
Staff Funding -	-	-	-	-
	_____	_____	_____	_____
		266,873	(266,873)	-
	_____	_____	_____	_____
Total of Funds	141,011	424,067	(442,058)	123,020
	_____	_____	_____	_____

Statement of Funds - prior year

	Balance at 1.9.22 £	Income £	Funds Expenditure £	Balance at 31.8.23 £
Unrestricted Funds:				
General Fund 127,043	144,069	(130,101)	141,011	
	_____	_____	_____	_____
Restricted Funds:				
Early Years Funding	-	259,833	(259,833)	-
Staff Funding -	-	-	-	-
	_____	_____	_____	_____
	-	259,833	(259,833)	-
	_____	_____	_____	_____
Total Funds 127,043	403,902	(389,934)	141,011	
	_____	_____	_____	_____

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2024

15. Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Tangible Fixed Assets	17,054	-	17,054
Current Assets	139,228	-	139,228
Creditors due within one year	(33,262)	-	(27,298)
	123,020	-	128,984

Analysis of net assets between funds - prior year

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Tangible Fixed Assets	21,627	-	21,627
Current Assets	150,091	-	150,091
Creditors due within one year	(30,707)	-	(30,707)
	141,011	-	141,011

16. Pension Commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £5,426 (2023-£5,008). Contributions totalling £623 (2023 - £582) were payable to the fund at the Balance Sheet date and are included in creditors.

17. Operating Lease Commitments

At 31st August 2024 the total of the Charity's future minimum lease payments under non-cancellable operating leases were:

	2024 £	2023 £
Amounts Payable:		
within one year	16,224	16,224
between 2 & 5 years	-	-
later than 5 years	-	-
	16,224	16,224

18. Related Parties

The charity does not have any transactions with related parties that require disclosure.

19. Controlling Parties

The charity is controlled by the trustees.

20. General Information

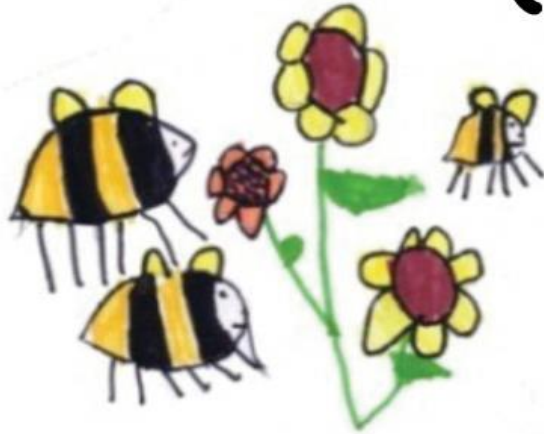
The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Kinchen Hall, Colman Road, Norwich, NR4 7AW.

THE BEEHIVE CHILDCARE GROUP

England & Wales - Charity number 1039617

Accounts

The Beehive



Childcare Group

Pre-School, Breakfast, After School
and Holiday Clubs

2022 - 2023

Registered Charity Number. 1039617
The Beehive Child Care Group
Kinchen Hall, Colman Road, Norwich NR4 7AW
Tel. 01603 259193

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR
ENDED 31 AUGUST 2023**

Trustees

M Blissett, Chair
C Walker, Secretary
K Tutt, Treasurer

Registered charity number

1039617 (England & Wales)

Principal office

Kinchen Hall, Colman Road, Norwich NR4 7AW

Accountants

Murrells Ltd, 69-75 Thorpe Road, Norwich NR1 1UA

Manager

Tina Royal

SENDCO

Emma Ede

Administrator

Emma Taylor

Fundraising Co-ordinator

Hannah Green

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of The Beehive Childcare Group for the year 1 September 2022 to 31 August 2023

Objectives and Activities

a. Policies and objectives

The objects of the charity are:

- To provide the necessary facilities for the daily care, recreation and education of children below compulsory school age and
- To provide the necessary facilities for the daily care, recreation and education of children of school age, out of school hours and
- To advance the education and training of persons in the provision of such care, education and recreational facilities.

b. Main activities undertaken to further the charity's purposes for the public benefit

The academic year of 2022/2023 was a busy year for Beehive. In October we successfully ran a drop-in play session for parents and children on the 'Importance of Play'. In January 2023 there was a change to the office space, with Tina moving from the main office into a private office. This allowed more privacy for conversations with staff and meetings with parents and professionals. In March Beehive introduced car park passes to improve the safety in the car park for all of our families. In July and August the Honeycomb received an extensive makeover, following a successful grant application to incorporate a sensory room space. The room was decorated in neutral colours to create a calming environment and was ready in time for the new academic year. Jubilee continued to grow as a setting, with numbers slowly increasing throughout the year as the setting became more established.

Staff continued to upskill and took advantage of free training that remained available through Early Years. This included Norfolk Graded Care Profile Training, Safeguarding, EAL Introduction, and Extending Children's Learning. The staff were also able to access additional free training through the Early Years Alliance, which included Equality and Inclusion in Early Years Settings, Effective Safeguarding Practice, The Prevent Duty in an Early Years Environment, Understanding Children's Rights, Speech, Language and Communication. Tina and Sally also completed the following Government training; Prevent Awareness, Prevent Referrals and Prevent Channel PMAP. Tina continued to attend regular Leaders and Managers meetings, and Emma Ede continued to attend the regular SendCo Networks. The staff also had in-house training on the different areas of learning, with each staff member producing a display board for the room. Maria and Donna both completed their Level 2 Early Years qualification and progressed straight onto starting their Level 3 qualification.

Throughout the year we continued to welcome our families in for different events, including a nativity performance, a craft morning, den building, our Spring Fayre, Sports Day and for the school leaver's Performance and Graduation at the end of the year. The children enjoyed many other activities throughout the year such as a Christmas tree trail, learning about bees and trying honey for World Bee Day. We celebrated lots of different occasions throughout the year, with visits from our local vicar, Patrick, and some of our parents' read stories to the children during Storytelling Week, dressing up and learning about our British patron saints on their individual days, learning about all of the different languages that our families speak for the European Day of Languages, and lots of number fun for the NSPCC Number Day. The children also enjoyed a Christmas party and a visit from Santa. The children continued to enjoy doing yoga at Beehive and this was increased to become something that the children do every morning when they arrive at Beehive. Over the course of the year we also encouraged the children's learning and development by completing the Norfolk 50 Things to do Before You're 5. This included activities within the setting and for parents to complete with their children at home. The children in the Hive also became published authors by entering the My First Poem competition, where all submitted entries were collated into a book.

As a setting we continued to enjoy activities in our wider community by collecting donations for Harvest Festival, and taking our school leavers on trips throughout the year, which included trips to the theatre, Notcutts, Plantation Gardens and Eaton Park. We continued to be part of the Holiday Activity and Food programme (HAF) providing support to the most vulnerable families over the summer and Easter holidays, by providing funded sessions and a packed lunch. As a registered charity we continued to be part of the local Foodshare scheme, a scheme which prevents food from being wasted by redistributing to local groups instead. These donations provided the children with a wider variety of snacks and allowed them to try new foods. The food is also shared with our families meaning that there is no leftover waste. We have also supported other charities this year. We raised money for Save the Children during our Christmas Jumper Week and donated food to the local food banks as part of our Harvest Festival celebrations.

Achievements and performance

Throughout the year 2022/2023 Beehive provided childcare for a total of 194 families across all of its provisions. This is broken down as follows: 111 pre-school families, 55 Breakfast/After School Club families, and 28 Holiday Club only families. This was a 15% increase on the previous year, and can be credited to growing numbers at Jubilee and a strong uptake of our HAF provision in the Easter and summer holidays. Of our pre-school families 31 were eligible for 2-year funding, and 16 families claimed the extended 30 hours funding.

Our services are accessed by a variety of families with a diverse mixture of ethnicity and backgrounds. 18% of our families had English as an additional language. First languages included Polish, Arabic, Ukranian, Lithuanian, Vietnamese, Albanian, Malayalam, Cantonese, Bengali, Czech, Yoruba, Igbo, French, Serbian, Croatian, Bulgarian, Portuguese, Nepali, Oolof, Hindi, Turkish, Trigain, Swedish, Hebrew, Teluqu, Kannada, German and Italian.

The Manager and Room Leaders have continued to meet on a weekly basis to discuss any matters that arise and to continue to improve the setting. We have continued to use a local, self-employed gardener/handy man to take care of jobs at Beehive, and Jacqui Webb has continued to be our self-employed bookkeeper. Throughout the year the Management Team have continued to review all policies and procedures, as well as financial matters. In May 2023 we had a compliance check by HMRC to ensure that we were complying with all regulations. In June 2023 a fee increase was introduced to ensure that we remained financially viable.

Kinchen Hall continued to be a venue available for the local community to hire and was booked 20 times over the course of the year. The Management Team have continued to meet regularly with the Parish Council, to manage the hall and to liaise on repairs and improvements. This year we have given the Honeycomb a full makeover, with new decor and flooring, and we successfully applied for an Early Years Grant to create a sensory space for the children. The Parish Council has replaced the downpipes that were leaking and causing damage inside the building and had the affected walls re-plastered.

The Fundraising team had a good year raising a grand total of £1,319 which was a 7% increase on the previous year. The funds were raised through a variety of means, including pre-school photos, raffles, Christmas card orders, the selling of second-hand uniform and clothes, a mini marathon, a bake off competition, and a sponsored walk that specifically raised money for a games table for the Out of School Clubs.

The trustees would like to thank all our staff for their hard work during the year. Also, many thanks to our volunteers for supporting us. We wish all the best to the children leaving the setting to attend school in September and look forward to seeing some of them again in our Out of School clubs. As this 2022-2023 year ends, we look forward to another happy and successful year in 2023-2024.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEEHIVE
CHILDCARE GROUP**

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31st August 2023.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material aspect:

- the accounting records were not kept in accordance with section 130 of the 2011 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:

Date:

Grant Miles ACA
Institute of Chartered Accountants in England and Wales

On Behalf of Murrells Limited
69-75 Thorpe Road
Norwich NR1 1UA

THE BEEHIVE CHILDCARE GROUP

Balance Sheet - 31st August 2023

	Notes	2023	2022
Fixed Assets			
Tangible Assets	11	21,627	26,488
Current Assets			
Debtors	12	14,296	8,472
Bank Balances		135,795	113,435
		—————	—————
		150,091	121,907
		—————	—————
Creditors: Amounts falling due within one year	13	(30,707)	(21,352)
		—————	—————
Net Current Assets		119,384	100,555
		—————	—————
Net Assets		£ 141,011	£ 127,043
		—————	—————
Reserves			
Total reserves	14	£ 141,011	£ 127,043
		—————	—————

M. Blissett, Chair

Approved by the Board:

The Notes on pages 3 to 10 form part of these Accounts

THE BEEHIVE CHILDCARE GROUP

Statement of Financial Activities for the year ended 31st August 2023

	Notes			2022/23	2021/22
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Income from:					
Incoming Resources					
Charitable Activities	2	139,647	259,833	399,480	316,813
Other Trading Activities	3	1,319	-	1,319	1,237
Investments	4	1,046	-	1,046	108
Other Income	5	2,057	-	2,057	1,287
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources		144,069	259,833	403,902	319,445
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising Funds	6	-	-	-	-
Charitable Activities		130,101	259,833	389,934	331,339
Other		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		130,101	259,833	389,934	331,339
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income before other recognised gains and Losses:					
Net movement in funds		13,968	-	13,968	(11,894)
Reconciliation of funds:					
Total fund brought forward		127,043	-	127,043	138,937
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		141,011	-	141,011	£ 127,043
		<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

1. Accounting Policies

(a) Basis of Preparation

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

(b) Going Concern

The accounts are prepared on a going concern basis and there are no material uncertainties that make the going concern assumption doubtful.

(c) Income

Income is recognised in the Statement of Financial Activities (sofa) when:

- The charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). The charity has received government grants in the reporting period

(d) 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 allocated on the portion of the asset's use. The charity has incurred expenditure on support costs.

All expenditure is inclusive of irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. These are capitalised if they can be used for more than one year, and cost at least £1,000. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	25% reducing balance
Property improvements	10% straight line

(e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

(f) Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

(g) Debtors

Trade and other debtors are recognised as the settlement amount after any trade discount offered. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid, net of any trade discount due.

(h) Cash at Bank in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition, or opening of the deposit, or similar account.

(i) Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The discount is recognised within interest payable and similar charges. The charity has creditors which are measured at settlement amounts less any trade discounts

(j) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(k) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

(l) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees, to further the general objectives of the charity and which have not been designed for other purposes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

2. Income from charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Early Years Funding	-	259,833	259,833	191,239
Non-Funded Fees	139,337	-	139,337	125,311
Nursery Milk Scheme	310	-	310	263
	<hr/>	<hr/>	<hr/>	<hr/>
	139,647	259,833	399,480	316,813
	<hr/>	<hr/>	<hr/>	<hr/>

3. Fundraising Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fundraising and Donations	1,319	-	1,319	1,237
	<hr/>	<hr/>	<hr/>	<hr/>

4. Investment Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest	1,046	-	1,046	108
	<hr/>	<hr/>	<hr/>	<hr/>

5. Other Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Hall Bookings	2,057	-	2,057	1,287
Grants Received	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	2,057	-	2,057	1,287
	<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

6. Analysis of Expenditure by Type

	Staff Costs 2023 £	Other Costs 2023 £	Total Funds 2023 £	Total Funds 2022 £
Expenditure on Raising Voluntary Income	-	-	-	-
Cost of Generating Funds	-	-	-	-
Early Years Childcare (notes 7&8)	325,656	64,278	389,934	331,339
Total 2022	276,673	54,666	331,339	331,339

7. Direct Costs

	Total 2023 £	Total 2022 £
Hall Licence Fee	23,151	20,665
Outings and Activities	147	489
Paper, Paint and Materials	8,582	3,597
Milk and Groceries	1,522	1,365
Wages and Salaries	306,502	260,652
National Insurance Contributions	14,146	11,550
Pension Costs	5,008	4,471
Bad Debts	-	377
	359,058	303,166

8. Support Costs

	2023 £	2022 £
Legal and Professional Costs	6,240	6,492
Insurance	2,157	1,689
Rent and Utilities	5,708	4,457
Premises Maintenance	5,244	3,289
Telephone and Computer Costs	3,715	3,671
Printing and Photocopying	583	620
Other Payments	1,248	1,445
Depreciation	4,861	5,166
Governance Costs	1,120	1,344
	30,876	28,173

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

9. Net Income/(Expenditure)

This is stated after charging:

	2023	2022
	£	£
Depreciation of Tangible Fixed Assets:		
- owned by the charity	4,861	5,166
Independent Examiner's Fees	1,120	1,250
Advisory Fees	-	144
	<hr/>	<hr/>

During the year, no Trustees received any remuneration (2022-Nil).

During the year, no Trustees received any benefits in kind (2022-Nil).

During the year, no Trustees received any reimbursement of expenses (2022-Nil).

10. Staff Costs

	2023	2022
	£	£
Wages and Salaries	306,502	260,652
Social Security Costs	14,146	11,550
Other Pension Costs	5,008	4,471
	<hr/>	<hr/>
	325,656	276,673
	<hr/>	<hr/>

The average number of persons employed by the charity during the year were as follows:

	2023	2022
Manager	1	1
Supervisor	1	1
Assistants	22	18
Administrators	2	2
Cleaner	1	1
	<hr/>	<hr/>
	27	23
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

11. Tangible Assets

	Equipment £	Property Improvements £	Total £
Cost - 1.9.22	22,952	37,060	60,012
Additions	-	-	-
	-----	-----	-----
Cost - 31.8.23	22,952	37,060	60,012
	-----	-----	-----
Depreciation - 1.9.22	18,331	15,193	33,524
Charge in the year	1,155	3,706	4,861
	-----	-----	-----
Depreciation - 31.8.23	19,486	18,899	38,385
	-----	-----	-----
Net Book Value - 31.8.23	3,466	18,161	21,627
	-----	-----	-----
Net Book Value - 31.8.22	4,621	21,867	26,488
	-----	-----	-----

12. Debtors

	2023 £	2022 £
Trade Debtors	11,555	5,771
Other Debtors	2,741	2,701
	-----	-----
	14,296	8,472
	-----	-----

13. Creditors:

Amounts falling due within one year

	2023 £	2022 £
Trade Creditors	3,604	283
Other Taxation and Social Security	4,181	3,241
Other Creditors	10,823	6,736
Accruals	2,665	2,736
Deferred Income	9,434	8,356
	-----	-----
	30,707	21,352
	-----	-----

Income has been deferred in 2023 because fee income relating to the year ended 31st August 2024 was received in advance. This income will be recognised in September 2023.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

14. Statement of Funds

	Balance 1.9.22 £	Income £	Total Funds Expenditure £	Balance 31.8.23 £
Unrestricted Funds:				
General Fund	127,043	144,069	(130,101)	141,011
	_____	_____	_____	_____
Restricted Funds:				
Early Years Funding	-	259,833	(259,833)	-
Staff Funding -	-	-	-	-
	_____	_____	_____	_____
		259,833	(259,833)	
	_____	_____	_____	_____
Total of Funds	127,043	403,902	389,934	141,011
	_____	_____	_____	_____

Statement of Funds - prior year

	Balance at 1.9.21 £	Income £	Funds Expenditure £	Balance at 31.8.22 £
Unrestricted Funds:				
General Fund	138,937	128,206	(140,100)	127,043
Restricted Funds:				
Early Years Funding	-	191,239	(191,239)	-
Staff Funding -	-	-	-	-
	_____	_____	_____	_____
	-	191,239	(191,239)	-
	_____	_____	_____	_____
Total Funds	138,937	319,445	(331,339)	
	_____	_____	_____	_____

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2023

15. Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Tangible Fixed Assets	21,627	-	21,627
Current Assets	150,091	-	150,901
Creditors due within one year	(30,707)	-	(30,707)
	141,011	-	141,011

Analysis of net assets between funds - prior year

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible Fixed Assets	26,488	-	26,488
Current Assets	121,907	-	121,907
Creditors due within one year	(21,352)	-	(21,352)
	127,043	-	127,043

16. Pension Commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £5,008 (2022-£4,471). Contributions totalling £582 (2022 - £606) were payable to the fund at the Balance Sheet date and are included in creditors.

17. Operating Lease Commitments

At 31st August 2023 the total of the Charity's future minimum lease payments under non-cancellable operating leases were:

	2023 £	2022 £
Amounts Payable:		
within one year	16,224	16,224
between 2 & 5 years	-	-
later than 5 years	-	-
	16,224	16,224

18. Related Parties

The charity does not have any transactions with related parties that require disclosure.

19. Controlling Parties

The charity is controlled by the trustees.

20. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Kinchen Hall, Colman Road, Norwich, NR4 7AW.

THE BEEHIVE CHILDCARE GROUP

England & Wales - Charity number 1039617

Accounts

The Beehive



Childcare Group

Pre-School, Breakfast, After School
and Holiday Clubs

Annual Report
2021 - 2022

Registered Charity Number. 1039617
The Beehive Child Care Group, Eaton Parish Hall, Colman Road
Norwich, NR4 7AW. Tel. 01603 259193

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees

M Blissett, Chair

C Walker, Secretary

K Tutt, Treasurer

Registered charity number

1039617 (England & Wales)

Principal office

Kinchen Hall, Colman Road, Norwich NR4 7AW

Accountants

Murrells Ltd, 69-75 Thorpe Road, Norwich NR1 1UA

Manager

Tina Royal

SENDCO

Emma Ede

Administrator

Emma Taylor

Fundraising Co-ordinator

Hannah Green

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of The Beehive Childcare Group for the year 1 September 2021 to 31 August 2022.

Objectives and Activities

a. Policies and objectives

The objects of the charity are:

- To provide the necessary facilities for the daily care, recreation and education of children below compulsory school age and
- To provide the necessary facilities for the daily care, recreation and education of children of school age, out of school hours and
- To advance the education and training of persons in the provision of such care, education and recreational facilities.

b. Main activities undertaken to further the charity's purposes for the public benefit

The academic year of 2021/2022 saw a return to our pre-pandemic way of running as we welcomed back all our families to their sessions, without restrictions or bubbles. We continued to be vigilant around good hygiene as after so long with restrictions the pre-school children were still developing their immune systems.

In September 2021 we saw a change at Kinchen Hall as we combined the Honey Pot and Honeycomb rooms into one larger room, and made changes to when the children would transition into the Hive to allow us to improve our provision of spaces for families. A roller door was installed to replace the standard door, allowing for free flow between the spaces and to provide security during hall lets. The biggest change of the year though was launching the Family app as a replacement to our hand written Learning Journeys for the children. The app came with a host of features, allowing parents and carers to see observations, receive in-time information, communicate with staff and share photos and information from home. We were able to reduce the amount of paper we used by putting most of the reports that we do straight onto the app, uploading photos rather than printing them and sending letters directly to families as well as losing the scrapbook style Learning Journeys. The app also allows the staff to use their time more efficiently and made observations less time consuming.

In January 2022 we were excited to be opening our second setting at Jubilee Community Centre in Lakenham. Another setting had closed in July 2021 leaving a deficit in the area and we were keen to fill the void. Following an application to the Early Years and successful approval we registered our new setting with Ofsted in October, hosted two drop in sessions before Christmas and then opened to our new families in January. Although Jubilee was quiet to begin with we did see a slow but steady increase in numbers.

Staff continued to upskill and took advantage of free training that remained available through Early Years. This included Safeguarding, Fire Safety, Safer Recruitment, Learning Through Play,

Food Allergies and Intolerance, Are you Ready for Your Ofsted Inspection, Prevent Duty, and Signalong. The staff were also able to access additional free training through the Early Years Alliance, which included Implementing the GDPR, Social Media Marketing, Sustained Shared Thinking in the Early Years, Characteristics of Effective Teaching and Learning, Speech, Language and Communication, Being a Key Person in a Setting, and Understanding and Addressing Behaviour in the Early Years. Tina continued to attend regular Leaders and Managers meetings, and Emma Ede continued to attend the regular SendCo Networks. New job roles were created at Jubilee, with Lucy Briggs becoming the Room Leader, which led to Lucy completing training to become a Safeguard Lead Practitioner. As a setting we also gained two Communication Champions when Lucy and Lauren completed training to Creating a Communication Friendly Environment for 2-4 Year Olds.

Throughout the year our usual activities saw a return to pre-covid levels and we were excited to have our families be more involved at our settings. Our families were welcomed back into the setting for craft days, family lunches, our Christmas Fayre and Concert, Sports Day and for the school leaver's Performance and Graduation at the end of the year. We were also fortunate enough to be joined by parents who told us about their jobs during our people who help us week, which included the air ambulance, a policeman and a milkman. We were also joined by our local vicar, Patrick. The children enjoyed many other activities throughout the year including celebrating the Queen's Platinum Jubilee with a garden party, planting in the garden for World Bee Day and wearing their pyjamas for World Sleep Day. Yoga became a part of the weekly structure with each child doing at least one half term of yoga. The children in the Hive also enjoyed going on a Christmas tree trail.

As a setting we enjoyed returning to activities in our wider community by collecting donations for Harvest Festival, reinstating our trips for those children who would be going to school in September, which included trips to the theatre, Notcutts, Plantation Gardens and Eaton Park.

Breakfast and After School Clubs returned to running as it was pre-pandemic. With bubbles no longer being necessary the children enjoyed returning to their mixed age groups. We continued to be part of the Holiday Activity and Food programme (HAF) providing support to the most vulnerable families over the summer and Easter holidays, by providing funded sessions and a packed lunch.

As a registered charity we continued to be part of the local Foodshare scheme, a scheme which prevents food from being wasted by redistributing to local groups instead. These donations provided the children with a wider variety of snacks and allowed them to try new foods. The food is also shared with our families meaning that there is no leftover waste.

We have also supported other charities this year. We raised money for Save the Children during our Christmas Jumper Week, Children in Need, and donated food to the local food banks as part of our Harvest Festival celebrations.

Achievements and performance

Throughout the year 2021/2022 Beehive provided childcare for a total of 169 families across all of its provisions. This is broken down as follows: 104 pre-school families, 50 Breakfast/After School Club families, and 17 Holiday Club only families.

Of our pre-school families 38 were eligible for 2-year funding, and 12 families claimed the extended 30 hours funding.

Our services are accessed by a variety of families with a diverse mixture of ethnicity and backgrounds. 26% of our families had English as an additional language. First languages included Polish, Arabic, Lithuanian, Vietnamese, Bengali, Czech, Bulgarian, Gujarati, Otjherero, Bangla, Hungarian, Sihala, Kurdish, Creole, Portuguese, Berber, Oolof, Hindi, Turkish, Swedish, Hebrew, Teluqu, Kannada, German and Italian.

The Manager and Room Leaders have continued to meet on a weekly basis to discuss any matters that arise and to continue to improve the setting. We have continued to use a local, self-employed gardener/handy man to take care of jobs at Beehive, and Jacqui Webb has continued to be our self-employed bookkeeper. Jacqui moved away from the local area in July 2022 but continues to work for us remotely, which has been greatly appreciated. Throughout the year the Management Team have continued to review all policies and procedures, as well as financial matters. In September 2022 a fee increase was introduced to ensure that we remained financially viable.

Kinchen Hall returned to being a venue available for the local community to hire, although there were very few people looking for a venue to hire as they were still feeling cautious. We create a Facebook page for the hall to help increase awareness of its availability. The Management Team have continued to meet regularly with the Parish Council, to manage the hall and to liaise on repairs and improvements. This year we have replaced the kitchen worktops and the Parish Council has completed the re-rendering of Kinchen Hall. The hall was also given an updated EPC rating, reflecting the improvements that have been made in recent years. A charity clothes bank was installed in the car park and receives regular donations. When the road markings were changed on Colman Road we worked together with the Parish Council to get the roads remarked to provide a safe turning space into Kinchen Hall.

The Fundraising team had a good year given that we were still recovering from the pandemic, raising a grand total of £1238.12, which was a 14% increase on the previous year. The funds were raised through a variety of means, including pre-school photos, raffles, Christmas card orders, the selling of second hand uniform and clothes, a mini marathon, family lunches and donations from parents.

And finally...

The trustees would like to thank all our staff for their hard work during the year. Also, many thanks to our volunteers for supporting us. We wish all the best to the children leaving the setting to attend school in September and look forward to seeing some of them again in our Out of School clubs.

As this 2021-2022 year ends, we look forward to another happy and successful year in 2022-2023.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEEHIVE

CHILDCARE GROUP

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31st August 2022..

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the 2011 Act').

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Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material aspect:

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:

Date:

Grant Miles ACA

Institute of Chartered Accountants in England and Wales

On Behalf of Murrells Limited

69-75 Thorpe Road

Norwich NR1 1UA

THE BEEHIVE CHILDCARE GROUP

Balance Sheet - 31st August 2022

	Notes	2022	2021
Fixed Assets			
Tangible Assets	11	26,488	28,972
Current Assets			
Debtors	12	8,472	8,204
Bank Balances		113,435	120,514
		-----	-----
		121,907	128,718
		-----	-----
Creditors: Amounts falling due within one year	13	(21,352)	(18,753)
		-----	-----
Net Current Assets		100,555	109,965
		-----	-----
Net Assets		£ 127,043	
£ 138,937		-----	-----
Reserves			
Total reserves	14	£ 127,043	£ 138,937
		-----	-----

M. Blissett, Chair

Approved by the Board:

The Notes on pages 3 to 11 form part of these Accounts

THE BEEHIVE CHILDCARE GROUP

Statement of Financial Activities for the year ended 31st August 2022

	Notes	Unrestricted Funds	Restricted Funds	2021/22 Total Funds	2020/21 Total Funds
Income from:					
Incoming Resources					
Charitable Activities	2	125,574	191,239	316,813	228,389
Other Trading Activities	3	1,237	-	1,237	1,669
Investments	4	108	-	108	28
Other Income	5	1,287	-	1,287	19,903
		-----	-----	-----	-----
Total Incoming Resources		128,206	191,239	319,445	249,989
		-----	-----	-----	-----
Expenditure on:					
Raising Funds	6	-	-	-	-
Charitable Activities		140,100	191,239	331,339	303,051
Other		-	-	-	4,025
		-----	-----	-----	-----
Total Expenditure		140,100	191,239	331,339	307,076
		-----	-----	-----	-----
Net Income before other recognised gains and Losses:					
Net movement in funds		(11,894)	-	(11,894)	(57,087)
Reconciliation of funds:					
Total fund brought forward		138,937	-	138,937	196,024
		-----	-----	-----	-----
Total funds carried forward		127,043	-	127,043	£ 138,937
		-----	-----	-----	-----

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

1. Accounting Policies

(a) Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

(b) Going Concern

The accounts are prepared on a going concern basis and there are no material uncertainties that make the going concern assumption doubtful.

(c) Income

Income is recognised in the Statement of Financial Activities (sofa) when:

- The charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). The charity has received government grants in the reporting period

(d) 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 allocated on the portion of the asset's use. The charity has incurred expenditure on support costs.

All expenditure is inclusive of irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. These are capitalised if they can be used for more than one year, and cost at least £1,000 Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	25% reducing balance
Property improvements	10% straight line

(e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured

Continued.....

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

.....Continuation

reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

(g) Debtors

Trade and other debtors are recognised as the settlement amount after any trade discount offered. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid, net of any trade discount due.

(h) Cash at Bank in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition, or opening of the deposit, or similar account.

(i) Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The discount is recognised within interest payable and similar charges. The charity has creditors which are measured at settlement amounts less any trade discounts

(j) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(k) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

(l) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees, to further the general objectives of the charity and which have not been designed for other purposes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

2. Income from charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Early Years Funding	-	191,239	191,239	149,906
Non-Funded Fees	125,311	-	125,311	78,344
Nursery Milk Scheme	263	-	263	139
	-----	-----	-----	-----
	125,574	191,239	316,813	228,389
	-----	-----	-----	-----

3. Fundraising Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fundraising and Donations	1,237	-	1,237	1,669
	-----	-----	-----	-----

4. Investment Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Bank Interest	108	-	108	28
	-----	-----	-----	-----

5. Other Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Hall Bookings	1,287	-	1,287	600
Grants Received	-	-	-	15,278
	-----	-----	-----	-----
	1,287	-	1,287	15,878
	-----	-----	-----	-----

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

6. Analysis of Expenditure by Type

	Staff Costs 2022 £	Other Costs 2022 £	Total Funds 2022 £	Total Funds 2021 £
Expenditure on Raising Voluntary Income	-	-	-	-
Cost of Generating Funds	-	-	-	-
Early Years Childcare (notes 7&8)	276,673	54,666	331,339	307,076
				307,076
Total 2021	256,204	50,872	307,076	

7. Direct Costs

	Total 2022 £	Total 2021 £
Hall Licence Fee	20,665	16,224
Outings and Activities	489	150
Paper, Paint and Materials	3,597	3,646
Milk and Groceries	1,365	1,102
Wages and Salaries	260,652	242,488
National Insurance Contributions	11,550	10,131
Pension Costs	4,471	3,585
Bad Debts	377	908
	303,166	278,234

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

8. Support Costs

	2022	2021
	£	£
Legal and Professional Costs	6,492	6,462
Insurance	1,689	1,108
Rent and Utilities	4,457	3,735
Premises Maintenance	3,289	8,670
Telephone and Computer Costs	3,671	2,396
Printing and Photocopying	620	778
Other Payments	1,445	1,216
Depreciation	5,166	4,669
Governance Costs	1,344	(192)
	<hr/>	<hr/>
	28,173	28,842
	<hr/>	<hr/>

9. Net Income/(Expenditure)

This is stated after charging:

	2022	2021
	£	£
Depreciation of Tangible Fixed Assets:		
- owned by the charity	5,166	4,669
Independent Examiner's Fees	1,250	1,200
Advisory Fees	144	60
	<hr/>	<hr/>

During the year, no Trustees received any remuneration (2021-Nil).

During the year, no Trustees received any benefits in kind (2021-Nil).

During the year, no Trustees received any reimbursement of expenses (2021-Nil).

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

10. Staff Costs

	2022	2021
	£	£
Wages and Salaries	260,652	242,488
Social Security Costs	11,550	10,131
Other Pension Costs	4,471	3,585
	276,673	256,204

The average number of persons employed by the charity during the year were as follows:

	2022	2021
Manager	1	1
Supervisor	1	1
Assistants	18	19
Administrators	2	2
Cleaner	1	1
	23	24

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible Assets

	Equipment	Property	Total
	£	Improvements	£
		£	
Cost - 1.9.21	22,423	34,907	57,330
Additions	529	2,153	2,682
	22,952	37,060	60,012
Cost - 31.8.22	22,952	37,060	60,012
Depreciation - 1.9.21	16,849	11,509	28,358
Charge in the year	1,482	3,684	5,166
	18,331	15,193	33,524
Depreciation - 31.8.22	18,331	15,193	33,524
Net Book Value - 31.8.22	4,621	21,867	26,488
Net Book Value - 31.8.21	5,574	23,398	28,972

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

12. Debtors

	2022 £	2021 £
Trade Debtors	5,771	4,740
Other Debtors	2,701	3,464
	<hr/>	<hr/>
	8,472	8,204
	<hr/>	<hr/>

13. Creditors:

Amounts falling due within one year

	2022 £	2021 £
Trade Creditors	283	735
Other Taxation and Social Security	3,241	2,973
Other Creditors	6,736	6,103
Accruals	2,736	2,411
Deferred Income	8,356	6,531
	<hr/>	<hr/>
	21,352	18,753
	<hr/>	<hr/>

Income has been deferred in 2022 because fee income relating to the year ended 31st August 2023 was received in advance. This income will be recognised in September 2022.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

14. Statement of Funds

	Balance 1.9.21 £	Income £	Total Funds Expenditure £	Balance 31.8.22 £
Unrestricted Funds:				
General Fund	138,937	128,206	(140,100)	127,043
	_____	_____	_____	_____
Restricted Funds:				
Early Years Funding	-	191,239	(191,239)	-
Staff Funding	-	-	-	-
	_____	_____	_____	_____
	-	191,239	(191,239)	-
	_____	_____	_____	_____
Total of Funds	138,937	319,445	(331,339)	127,043
	_____	_____	_____	_____

Statement of Funds - prior year

	Balance at 1.9.20 £	Income £	Funds Expenditure £	Balance at 31.8.21 £
Unrestricted Funds:				
General Fund	196,024	96,058	(153,145)	138,937
Restricted Funds:				
Early Years Funding	-	153,931	(153,931)	-
Staff Funding	-	-	-	-
	_____	_____	_____	_____
	-	153,931	(153,931)	-
	_____	_____	_____	_____
Total Funds 196,024	249,989	(307,076)	138,937	
	_____	_____	_____	_____

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2022

15. Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible Fixed Assets	26,488	-	26,488
Current Assets	121,907	-	121,907
Creditors due within one year	(21,352)	-	(21,352)
	127,043	-	127,043

Analysis of net assets between funds - prior year

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible Fixed Assets	28,972	-	28,972
Current Assets	127,139	-	127,139
Creditors due within one year	(17,174)	-	(17,174)
	138,937	-	138,937

16. Pension Commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £4,471 (2021-£3,585). Contributions totalling £606 (2021 - £361) were payable to the fund at the Balance Sheet date and are included in creditors.

17. Operating Lease Commitments

At 31st August 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases were:

	2022 £	2021 £
Amounts Payable:		
within one year	16,224	16,224
between 2 & 5 years	-	-
later than 5 years	-	-
	16,224	16,224

THE BEEHIVE CHILDCARE GROUP

England & Wales - Charity number 1039617

Accounts

The Beehive



Childcare Group

Pre-School, Breakfast, After School
and Holiday Clubs

Annual Report
2020 - 2021

Registered Charity Number. 1039617
The Beehive Child Care Group, Eaton Parish Hall, Colman Road
Norwich, NR4 7AW. Tel. 01603 259193

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE
YEAR ENDED 31 AUGUST 2021**

Trustees

M Blissett, Chair

C Walker, Secretary

K Tutt, Treasurer

Registered charity number

1039617 (England & Wales)

Principal office

Kinchen Hall, Colman Road, Norwich NR4 7AW

Accountants

Murrells Ltd, 69-75 Thorpe Road, Norwich NR1 1UA

Manager

Tina Royal

SENDCO

Emma Ede

Administrator

Emma Taylor

Fundraising Co-ordinator

Hannah Green

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of The Beehive Childcare Group for the year 1 September 2020 to 31 August 2021.

Objectives and Activities

a. Policies and objectives

The objects of the charity are:

- To provide the necessary facilities for the daily care, recreation and education of children below compulsory school age and
- To provide the necessary facilities for the daily care, recreation and education of children of school age, out of school hours and
- To advance the education and training of persons in the provision of such care, education and recreational facilities.

b. Main activities undertaken to further the charity's purposes for the public benefit

The academic year of 2020/2021 was an adjustment as we learned to live with covid. We continued to provide childcare for key worker and vulnerable families throughout the pandemic and eagerly welcomed back all of our families when we were able to.

Staff continued to upskill and took advantage of free training that became available through Early Years. This included Safeguarding, Prevent Duty, Portal Training, Senior Lead Practitioner renewals, English as an Additional Language, Building Business Resilience Post Covid, Resilience within the Early Years, Behaviour and Self-Regulation, Understanding the Sensory Needs of Children with Autism, LADO Training and Child Participation, and Pyjama Drama Learning. Twelve staff also renewed their First Aid training. Tina continued to attend regular Leaders and Managers meetings, and Emma Ede continued to attend the regular SendCo Networks. New job roles were created for a Pre-School Lead and an Out of School Lead and these were respectively filled by Stacey and Karen. Stacey also gained her Early Years Teacher Status this year which was a particular triumph given the covid restrictions that were in place.

Throughout the year our usual activities saw a change, in order to maintain covid compliance. We tried hard to maintain our community spirit and found creative ways to engage with our families. We ran a socially distanced Harvest Festival collection, Christmas performances were recorded and shared online with our families, in lieu of theatre trips we virtually attended a local pantomime and we organised a Christmas tree trail where our families displayed Christmas trees for the children to find on small group outings. Mother's Day and Father's Day were celebrated with online tributes. As restrictions eased, we allowed one family member to attend for each child at a socially distanced sports day and held two outdoor Leaver's Concerts and Graduations so that no family missed out. During the lockdowns we provided online activities for our families and encouraged them to share photos of these. In March we also welcomed two new faces to the setting, our guinea pigs, Queenie and Honey, who have been a big hit with the children who all take an active role in caring for them. Where possible we also allowed students to continue their placements with us.

Breakfast and After School Clubs continued to run by separating the children into bubbles that allowed us to remain covid compliant. The children all responded really well to the changes that took place. Holiday Club continued to run in line with restrictions, with the exception of February half term which just wasn't viable. We also signed up to be part of the Holiday Activity and Food programme (HAF) providing support to the most vulnerable families over the summer holidays, by providing funded sessions and a packed lunch. This had a high uptake and helped to make opening over the summer a viable option.

As a registered charity we continued to be part of the local Foodshare scheme, a scheme which prevents food from being wasted by redistributing to local groups instead. These donations provided the children with a wider variety of snacks and allowed them to try new foods. The food is also shared with our families meaning that there is no leftover waste.

We have also supported other charities this year. We raised money for Save the Children during our Christmas Jumper Week, the NSPCC as part of Number Day and donated food to the local food banks as part of our Harvest Festival celebrations.

During the pandemic, the staff worked incredibly hard on transforming our two garden spaces into one much larger space. A local demolition company removed the old concrete sheds. The staff moved equipment, repainted the fences and equipment and made the garden somewhere that the children love to explore. We employed the services of Mark, a local handyman, to lay artificial grass and to build an outdoor classroom and sensory garden, along with many other jobs. The children celebrated World Bee Day by donating plants and flowers for the garden spaces.

Achievements and performance

Throughout the year 2020/21 Beehive provided childcare for a total of 166 families across all of its provisions. This is broken down as follows: 73 pre-school families, 41 Breakfast/After School Club families, and 52 Holiday Club only families.

Of our pre-school families 16 were eligible for 2 year funding, and 11 families claimed the extended 30 hours funding.

Our services are accessed by a variety of families with a diverse mixture of ethnicity and backgrounds. 15% of our families had English as an additional language. First languages included Polish, Albanian, Arabic, Lithuanian, Nepali, Vietnamese, Filipino, Bengali, Czech, Bulgarian, Guyarati, Otjijherero, French and Bangla.

The Manager, Supervisor and Room Leaders have continued to meet on a weekly basis to discuss any matters that arise and to continue to improve the setting. We have continued to use a local, self-employed gardener/handy man to take care of jobs at Beehive, and Jacqui Webb has continued to be our self-employed bookkeeper. Throughout the year the Management Team have continued to review all policies and procedures, as well as financial matters.

The Hall has not been able to be used as a venue in our local community this year due to covid. The Management Team have continued to meet regularly with the Parish Council, to manage the hall and to liaise on repairs and improvements.

The Fundraising team had a good year given the pandemic, raising a grand total of £1080. This money was added to the money that was left from the previous year and will be put towards our plans for the garden development. The funds were raised through a variety of means, including pre-school photos, raffles, Christmas card orders, the selling of Spree books, a mini marathon, a readathon and donations from parents.

M. Blissett

CHAIR

Approved by the Board:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEEHIVE

CHILDCARE GROUP

Independent examiner's report to the Trustees of The Beehive Childcare Group (the 'charity'). I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31st August 2021.

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. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 in the prior year, the 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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st January 2019 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2019

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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, other than to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Grant Miles ACA

Institute of Chartered Accountants in England and Wales

On Behalf of Murrells Limited

69-75 Thorpe Road

Norwich NR1 1UA

THE BEEHIVE CHILDCARE GROUP

Balance Sheet - 31st August 2021

	Notes	2021	2020
Fixed Assets			
Tangible Assets	11	28,972	22,500
Current Assets			
Debtors	12	8,204	14,622
Bank Balances		120,514	175,071
		-----	-----
		128,718	189,693
		-----	-----
Creditors: Amounts falling			
due within one year	13	(18,753)	(16,169)
		-----	-----
Net Current Assets		109,965	175,524
		-----	-----
Net Assets		£ 138,937	£ 196,024
		-----	-----
Reserves			
Total reserves	14	£ 138,937	£ 196,024
		-----	-----

M. Blissett, Chair

Approved by the Board:

The Notes on pages 3 to 11 form part of these Accounts

THE BEEHIVE CHILDCARE GROUP

Statement of Financial Activities for the year ended 31st August 2021

	Notes			2020/21	2019/20
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Income from:					
Incoming Resources					
Charitable Activities	2	78,483	149,906	228,389	245,102
Other Trading Activities	3	1,669	-	1,669	1,080
Investments	4	28	-	28	1,130
Other Income	5	15,878	4,025	19,903	19,607
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources		96,058	153,931	249,989	266,919
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising Funds	6	-	-	-	264
Charitable Activities		153,145	149,906	303,051	290,443
Other		-	4,025	4,025	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		153,145	153,931	307,076	290,707
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income before other recognised gains					
and Losses:					
Net movement in funds		(57,087)	-	(57,087)	(23,788)
Reconciliation of funds:					
Total fund brought forward		196,024	-	196,024	219,812
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		138,937	-	138,937	£ 196,024
		<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

1. Accounting Policies

(a) Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

(b) Going Concern

The accounts are prepared on a going concern basis and there are no material uncertainties that make the going concern assumption doubtful.

(c) Income

Income is recognised in the Statement of Financial Activities (sofa) when:

- The charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). The charity has received government grants in the reporting period

(d) 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 allocated on the portion of the asset's use. The charity has incurred expenditure on support costs.

All expenditure is inclusive of irrecoverable VAT.

(d) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. These are capitalised if they can be used for more than one year, and cost at least £1,000. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	25% reducing balance
Property improvements	10% straight line

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

(e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

(g) Debtors

Trade and other debtors are recognised as the settlement amount after any trade discount offered. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid, net of any trade discount due.

(h) Cash at Bank in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition, or opening of the deposit, or similar account.

(i) Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The discount is recognised within interest payable and similar charges. The charity has creditors which are measured at settlement amounts less any trade discounts

(j) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(k) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

(l) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees, to further the general objectives of the charity and which have not been designed for other purposes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

2. Income from charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Early Years Funding	-	149,906	149,906	185,190
Non-Funded Fees	78,344	-	78,344	59,622
Nursery Milk Scheme	139	-	139	290
	<hr/>	<hr/>	<hr/>	<hr/>
	78,483	149,906	228,389	245,102
	<hr/>	<hr/>	<hr/>	<hr/>

3. Fundraising Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Fundraising and Donations	1,669	-	1,669	1,080
	<hr/>	<hr/>	<hr/>	<hr/>

4. Investment Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Bank Interest	28	-	28	1,130
	<hr/>	<hr/>	<hr/>	<hr/>

5. Other Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Hall Bookings	600	-	600	1,658
Grants Received	15,278	-	15,278	17,949
	<hr/>	<hr/>	<hr/>	<hr/>
	15,878	-	15,878	19,607
	<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

6. Analysis of Expenditure by Type

	Staff Costs 2021 £	Other Costs 2021 £	Total Funds 2021 £	Total Funds 2020 £
Expenditure on Raising				
Voluntary Income	-	-	-	264
	<hr/>	<hr/>	<hr/>	<hr/>
Cost of Generating Funds	-	-	-	264
Early Years Childcare				
(notes 7&8)	256,204	50,872	307,076	290,443
	<hr/>	<hr/>	<hr/>	<hr/>
	256,204	50,872	307,076	290,707
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2020	244,535	46,172	290,707	
	<hr/>	<hr/>	<hr/>	<hr/>

7. Direct Costs

	Total 2021 £	Total 2020 £
Hall Licence Fee	16,224	14,872
Outings and Activities	150	14
Paper, Paint and Materials	3,646	4,014
Milk and Groceries	1,102	1,933
Wages and Salaries	242,488	234,207
National Insurance Contributions	10,131	7,209
Pension Costs	3,585	3,119
Bad Debts	908	-
	<hr/>	<hr/>
	278,234	265,368
	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

8. Support Costs

	2021 £	2020 £
Legal and Professional Costs	6,462	6,240
Insurance	1,108	1,011
Rent and Utilities	3,735	3,859
Premises Maintenance	8,670	3,037
Telephone and Computer Costs	2,396	3,230
Printing and Photocopying	778	687
Other Payments	1,216	2,186
Depreciation	4,669	3,789
Governance Costs	(192)	1,036
	<hr/>	<hr/>
	28,842	25,075
	<hr/>	<hr/>

9. Net Income/(Expenditure)

This is stated after charging:

	2021 £	2020 £
Depreciation of Tangible Fixed Assets:		
- owned by the charity	4,669	3,789
Independent Examiner's Fees	-	-
	<hr/>	<hr/>

During the year, no Trustees received any remuneration (2020-Nil).

During the year, no Trustees received any benefits in kind (2020-Nil).

During the year, no Trustees received any reimbursement of expenses (2020-Nil).

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

10. Staff Costs

	2021	2020
	£	£
Wages and Salaries	242,488	234,207
Social Security Costs	10,131	7,209
Other Pension Costs	3,585	3,119
	<hr/>	<hr/>
	256,204	244,535
	<hr/>	<hr/>

The average number of persons employed by the charity during the year were as follows:

	2021	2020
Manager	1	1
Supervisor	1	1
Assistants	19	16
Administrators	2	2
Cleaner	1	-
	<hr/>	<hr/>
	24	20
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible Assets

	Property		
	Equipment	Improvements	Total
	£	£	£
Cost - 1.9.20	20,762	25,427	46,189
Additions	1,661	9,480	11,141
	<hr/>	<hr/>	<hr/>
Cost - 31.8.21	22,423	34,907	57,330
	<hr/>	<hr/>	<hr/>
Depreciation - 1.9.20	15,513	8,176	23,689
Charge in the year	1,336	3,333	4,669
	<hr/>	<hr/>	<hr/>
Depreciation - 31.8.21	16,849	11,509	28,358
	<hr/>	<hr/>	<hr/>
Net Book Value - 31.8.21	5,574	23,398	28,972
Net Book Value - 31.8.20	5,249	17,251	22,500

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

12. Debtors

	2021 £	2020 £
Trade Debtors	4,740	12,254
Other Debtors	3,464	2,368
	<hr/>	<hr/>
	8,204	14,622
	<hr/>	<hr/>

13. Creditors:

Amounts falling due within one year

	2021 £	2020 £
Trade Creditors	735	126
Other Taxation and Social Security	2,973	3,707
Other Creditors	6,103	6,434
Accruals	2,411	5,902
Deferred Income	6,531	-
	<hr/>	<hr/>
	18,753	16,169
	<hr/>	<hr/>

Income has been deferred in 2021 because fee income relating to the year ended 31st August 2022 was received in advance. This income will be recognised in September 2021.

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

14. Statement of Funds

	Balance 1.9.20 £	Income £	Total Funds Expenditure £	Balance 31.8.21 £
Unrestricted Funds:				
General Fund	196,024	96,058	(153,145)	138,937
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted Funds:				
Early Years Funding	-	153,931	(153,931)	-
Staff Funding	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	153,931	(153,931)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total of Funds	196,024	249,989	(307,076)	138,937
	<hr/>	<hr/>	<hr/>	<hr/>

Statement of Funds - prior year

	Balance at 1.9.19 £	Income £	Funds Expenditure £	Balance at 31.8.20 £
Unrestricted Funds:				
General Fund	219,812	81,729	(105,517)	196,024
Restricted Funds:				
Early Years Funding	-	185,190	(185,190)	-
Staff Funding	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	185,190	(185,190)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	219,812	266,919	(290,707)	196,024
	<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2021

15. Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible Fixed Assets	28,972	-	28,972
Current Assets	127,139	-	127,139
Creditors due within one year	(17,174)	-	(17,174)
	<hr/>	<hr/>	<hr/>
	138,937	-	138,937
	<hr/>	<hr/>	<hr/>

Analysis of net assets between funds - prior year

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Tangible Fixed Assets	22,500	-	22,500
Current Assets	189,693	-	189,693
Creditors due within one year	(16,169)	-	(16,169)
	<hr/>	<hr/>	<hr/>
	196,024	-	196,024
	<hr/>	<hr/>	<hr/>

16. Pension Commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £3,585 (2020-£3,118). Contributions totalling £361 (2020 - £295) were payable to the fund at the Balance Sheet date and are included in creditors.

17. Operating Lease Commitments

At 31st August 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases were:

	2021 £	2020 £
Amounts Payable:		
within one year	16,224	14,358
	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

England & Wales - Charity number 1039617

Accounts

The Beehive



Childcare Group

Pre-School, Breakfast, After School
and Holiday Clubs

Annual Report
2019 - 2020

Registered Charity Number. 1039617
The Beehive Child Care Group, Eaton Parish Hall, Colman Road
Norwich, NR4 7AW. Tel. 01603 259193

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2020**

Trustees

M Blissett, Chair

C Walker, Secretary

K Tutt, Treasurer

Registered charity number

1039617 (England & Wales)

Principal office

Kinchen Hall, Colman Road, Norwich NR4 7AW

Accountants

Murrells Ltd, 69-75 Thorpe Road, Norwich NR1 1UA

Manager

Tina Royal

SENDCO

Vikki Pannell

Administrator

Emma Taylor

Fundraising Co-ordinator

Hannah Green

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements of The Beehive Childcare Group for the year 1 September 2019 to 31 August 2020.

Objectives and Activities

a. Policies and objectives

The objects of the charity are:

- To provide the necessary facilities for the daily care, recreation and education of children below compulsory school age and
- To provide the necessary facilities for the daily care, recreation and education of children of school age, out of school hours and
- To advance the education and training of persons in the provision of such care, education and recreational facilities.

b. Main activities undertaken to further the charity's purposes for the public benefit

The academic year of 2019/20 can be split into two halves – one before the covid pandemic and one during the pandemic. The restrictions put in place by the government greatly affected our operations and our income but affected our outgoings less.

Prior to the pandemic Beehive staff continued to upskill, with training being undertaken in Leading Your Setting Successfully, Celebrating Learning in the Outdoors, Ofsted Training, Lego Based Therapy, Understanding the Sensory Needs of Children with Autism, Working with Parental Conflict and Step On training. Tina also continued to attend regular Leaders and Managers meetings, and Vikki continued to attend the regular SendCo meetings.

Throughout the year Beehive has run a great many activities. We have a deep community spirit and have strong links with parents, City College, the UEA and the local community. These activities have included spending time at Christchurch as part of Harvest Festival, having students from the City College spend time working with the children, and hosting family lunches. The children have also spent a lot of time in the local community, with trips to Eaton Park and the local shops. Holiday Club continued to run, but only across two half term breaks.

As a registered charity we continued to be part of the local Foodshare scheme, a scheme which prevents food from being wasted by redistributing to local groups instead. These donations provided the children with a wider variety of snacks and allowed them to try new foods. The food is also shared with our families meaning that there is no leftover waste.

We have also supported other charities this year. We raised money for Save the Children during our Christmas Jumper Week, and donated food to the local food banks as part of our Harvest Festival celebrations.

During the pandemic, the setting was initially closed for a short period before reopening for key worker families as per covid restrictions. We welcomed eligible families across all areas of our provision and continued to support the children through this period. From June we were able to welcome back all of the pre-school children, and the returning school year groups, with many returning. The children all coped incredibly well and were a real testament to their families. As a setting we made the decision not to run our summer Holiday Club as the restrictions due to covid did not make it viable to open.

Achievements and performance

Throughout the year 2019/20 Beehive provided childcare for a total of 157 families across all of its provisions. This is broken down as follows: 82 pre-school families, 70 Breakfast/After School Club families, and 5 Holiday Club only families.

Of our pre-school families 15 were eligible for 2 year funding, and 9 families claimed the extended 30 hours funding.

Our services are accessed by a variety of families with a diverse mixture of ethnicity and backgrounds. 17% of our families had English as an additional language. First languages included Polish, Spanish, Albanian, Arabic, Lithuanian, Hungarian, Mandarin, Nepali, Vietnamese, Filipino, Bengali and Bangla.

The Manager, Supervisor and Room Leaders have continued to meet on a weekly basis to discuss any matters that arise and to continue to improve the setting. We have continued to use a local, self-employed gardener/handy man to take care of jobs at Beehive, and Jacqui Webb has continued to be our self-employed bookkeeper. Throughout the year the Management Team have continued to review all policies and procedures, as well as financial matters.

The Hall continues to be used as a venue in our local community. Prior to the pandemic the hall was used regularly for Zumba and dance classes, as well as for occasional bookings for birthday parties. The Management Team have also continued to meet regularly with the Parish Council, to manage the hall and to liaise on repairs and improvements.

The Fundraising team had a good year given the pandemic, raising a grand total of £1080. This money was added to the money that was left from the previous year and will be put towards our plans for the garden development. The funds were raised through a variety of means, including family lunches, pre-school photos, raffles, Christmas card orders, the selling of Spree books, and donations from parents.

Malcolm and the Trustees would like to thank Tina and the staff team for the way in which they managed to cope with this unprecedented situation and the planning for whatever next year may bring.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEEHIVE CHILDCARE GROUP

Independent examiner's report to the Trustees of The Beehive Childcare Group (the 'charity').

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31st August 2020.

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. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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, other than to enable a proper understanding of the accounts to be reached.

Signed:

Date:

JOHN WILLIS FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES
69-75 THORPE ROAD
NORWICH NR1 1UA

THE BEEHIVE CHILDCARE GROUP

Balance Sheet - 31st August 2020

	Notes	2020	2019
Fixed Assets			
Tangible Assets	11	22,500	25,896
Current Assets			
Debtors	12	14,622	9,118
Bank Balances		175,071	193,961
		-----	-----
		189,693	203,079
		-----	-----
Creditors: Amounts falling due within one year	13	(16,169)	(9,163)
		-----	-----
Net Current Assets		175,524	193,916
		-----	-----
Net Assets		£ 196,024	£ 219,812
		-----	-----
Reserves			
Profit and Loss Account	15	£ 196,024	£ 219,812
		-----	-----

M. Blissett, Chair

Approved by the Board:

The Notes on pages 3 to 11 form part of these Accounts

THE BEEHIVE CHILDCARE GROUP

Statement of Financial Activities for the year ended 31st August 2020

	Notes	Unrestricted Funds	Restricted Funds	2019/20 Total Funds	2018/19 Total Funds
Income from:					
Incoming Resources					
Charitable Activities	2	59,912	185,190	245,102	239,440
Other Trading Activities	3	1,080	-	1,080	1,617
Investments	4	1,130	-	1,130	1,218
Other Income	5	19,607	-	19,607	2,759
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources		81,729	185,190	266,919	245,034
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising Funds	6	264	-	264	155
Charitable Activities		105,253	185,190	290,443	266,880
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		105,517	185,190	290,707	267,035
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income before other recognised gains and Losses:					
Net movement in funds		(23,788)	-	(23,788)	(22,001)
Reconciliation of funds:					
Total fund brought forward		219,812	-	219,812	241,813
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		196,024	-	196,024	£ 219,812
		<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

1. Accounting Policies

(a) 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 allocated on the portion of the asset's use.

All expenditure is inclusive of irrecoverable VAT.

(b) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	25% reducing balance
Property improvements	10% straight line

(c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(d) Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

(e) Debtors

Trade and other debtors are recognised as the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid, net of any trade discount due.

(f) Cash at Bank in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition, or opening of the deposit, or similar account.

Continued.....

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

.....Continuation

(g) Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The discount is recognised within interest payable and similar charges.

(h) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(i) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

(j) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees, to further the general objectives of the charity and which have not been designed for other purposes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from charitable activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Early Years Funding	-	185,190	185,190	124,651
Non-Funded Fees	59,622	-	59,622	114,311
Nursery Milk Scheme	290	-	290	478
	_____	_____	_____	_____
	59,912	185,190	245,102	239,440
	_____	_____	_____	_____

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

3. Fundraising Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Fundraising and Donations	1,080	-	1,080	1,617
	<hr/>	<hr/>	<hr/>	<hr/>

The charity received donated services in the year in respect of work done to the garden areas and internal decorating, the value of which is not material and has not therefore been included in the amounts.

4. Investment Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Bank Interest	1,130	-	1,130	1,218
	<hr/>	<hr/>	<hr/>	<hr/>

5. Other Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Hall Bookings	1,658	-	1,658	2,759
Grants Received	17,949	-	17,949	-
	<hr/>	<hr/>	<hr/>	<hr/>
	19,607	-	19,607	2,759
	<hr/>	<hr/>	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

6. Analysis of Expenditure by Type

	Staff Costs 2020 £	Other Costs 2020 £	Total Funds 2020 £	Total Funds 2019 £
Expenditure on Raising Voluntary Income	-	264	264	155
Cost of Generating Funds	-	264	264	155
Early Years Childcare (notes 7&8)	244,535	45,908	290,443	266,880
	244,535	46,172	290,707	267,035
Total 2019	217,559	49,476	267,035	

7. Direct Costs

	Total 2020 £	Total 2019 £
Hall Licence Fee	14,872	14,358
Outings and Activities	14	497
Paper, Paint and Materials	4,014	6,029
Milk and Groceries	1,933	2,323
Wages and Salaries	234,207	213,093
National Insurance Contributions	7,209	1,907
Pension Costs	3,119	2,559
	265,368	240,766

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

8. Support Costs

	Total 2020 £	Total 2019 £
Legal and Professional Costs	6,240	6,060
Insurance	1,011	975
Rent and Utilities	3,859	4,585
Premises Maintenance	3,037	3,026
Telephone and Computer Costs	3,230	2,105
Printing and Photocopying	687	761
Other Payments	2,186	2,337
Depreciation	3,789	4,385
Governance Costs	1,036	1,880
	<hr/>	<hr/>
	25,075	26,114
	<hr/>	<hr/>

9. Net Income/(Expenditure)

This is stated after charging:

	2020 £	2019 £
Depreciation of Tangible Fixed Assets:		
- owned by the charity	3,789	4,385
Independent Examiner's Fees	-	-
	<hr/>	<hr/>

During the year, no Trustees received any remuneration (2019-Nil).

During the year, no Trustees received any benefits in kind (2019-Nil).

During the year, no Trustees received any reimbursement of expenses (2019-Nil).

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

10. Staff Costs

	2020	2019
	£	£
Wages and Salaries	234,207	213,093
Social Security Costs	7,209	1,907
Other Pension Costs	3,119	2,559
	<hr/>	<hr/>
	244,535	217,559
	<hr/>	<hr/>

The average number of persons employed by the charity during the year were as follows:

	2020	2019
Manager	1	1
Supervisor	1	1
Assistants	16	13
Administrators	2	2
	<hr/>	<hr/>
	20	17
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible Assets

	Equipment	Property	Total
	£	Improvements	£
	£	£	
Cost - 1.9.19	20,369	25,427	45,796
Additions	393	-	393
	<hr/>	<hr/>	<hr/>
Cost - 31.8.20	20,762	25,427	45,189
	<hr/>	<hr/>	<hr/>
Depreciation - 1.9.19	13,817	6,083	19,900
Charge in the year	1,696	2,093	3,789
	<hr/>	<hr/>	<hr/>
Depreciation - 31.8.20	15,513	8,176	23,689
	<hr/>	<hr/>	<hr/>
Net Book Value - 31.8.20	5,249	17,251	22,500
Net Book Value - 31.8.19	6,552	19,344	25,896

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

12. Debtors

	2020	2019
	£	£
Trade Debtors	12,254	7,417
Other Debtors	2,368	1,701
	<hr/>	<hr/>
	14,622	9,118
	<hr/>	<hr/>

13. Creditors:

Amounts falling due within one year

	2020	2019
	£	£
Trade Creditors	126	1,882
Other Taxation and Social Security	3,707	2,163
Other Creditors	6,434	2,191
Accruals	5,902	2,927
	<hr/>	<hr/>
	16,169	9,163
	<hr/>	<hr/>

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

14. Statement of Funds

	Balance 1.9.19 £	Income £	Total Funds Expenditure £	Balance 31.8.20 £
Unrestricted Funds:				
General Fund	219,812	81,729	(105,517)	196,024
	-----	-----	-----	-----
Restricted Funds:				
Early Years Funding	-	185,190	(185,190)	-
Staff Funding	-	-	-	-
	-----	-----	-----	-----
	-	185,190	(185,190)	-
	-----	-----	-----	-----
Total of Funds	219,812	266,919	(290,707)	196,024
	-----	-----	-----	-----

Statement of Funds - prior year

	Balance at 1.9.18 £	Income £	Funds Expenditure £	Balance at 31.8.19 £
Unrestricted Funds:				
General Fund	241,813	120,383	(142,384)	219,812
Restricted Funds:				
Early Years Funding	-	124,651	(124,651)	-
Staff Funding	-	-	-	-
	-----	-----	-----	-----
	-	124,651	(124,651)	-
	-----	-----	-----	-----
Total Funds	241,813	245,034	(267,035)	219,812
	-----	-----	-----	-----

THE BEEHIVE CHILDCARE GROUP

Notes to the Accounts for the year ended 31st August 2020

15. Analysis of net assets between funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Tangible Fixed Assets	22,500	-	22,500
Current Assets	189,693	-	189,693
Creditors due within one year	(16,169)	-	(16,169)
	<hr/>	<hr/>	<hr/>
	196,024	-	196,024
	<hr/>	<hr/>	<hr/>

Analysis of net assets between funds - prior year

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Tangible Fixed Assets	25,896	-	25,896
Current Assets	203,079	-	203,079
Creditors due within one year	(9,163)	-	(9,163)
	<hr/>	<hr/>	<hr/>
	219,812	-	219,812
	<hr/>	<hr/>	<hr/>

16. Pension Commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £ 3,118 (2019-£2,559). Contributions totalling £ 295 (2019 - £323) were payable to the fund at the Balance Sheet date and are included in creditors.

17. Operating Lease Commitments

At 31st August 2020 the total of the Charity's future minimum lease payments under non-cancellable operating leases were:

	2020 £	2019 £
Amounts Payable: within one year	14,358	14,358
	<hr/>	<hr/>