

The Beehive



Childcare Group

Pre-School, Breakfast, After School
and Holiday Clubs

2022 - 2023

Registered Charity Number. 1039617
The Beehive Child Care Group
Kinchin 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
		<hr/>	<hr/>
		150,091	121,907
		-----	-----
Creditors: Amounts falling due within one year	13	(30,707)	(21,352)
		-----	-----
Net Current Assets		119,384	100,555
		<hr/>	<hr/>
Net Assets		£ 141,011	£ 127,043
		<hr/>	<hr/>
Reserves			
Total reserves	14	£ 141,011	£ 127,043
		<hr/>	<hr/>

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
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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	-	-	-
	<hr/>	<hr/>	<hr/>
Cost - 31.8.23	22,952	37,060	60,012
	<hr/>	<hr/>	<hr/>
Depreciation - 1.9.22	18,331	15,193	33,524
Charge in the year	1,155	3,706	4,861
	<hr/>	<hr/>	<hr/>
Depreciation - 31.8.23	19,486	18,899	38,385
	<hr/>	<hr/>	<hr/>
Net Book Value - 31.8.23	3,466	18,161	21,627
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>
	14,296	8,472
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	30,707	21,352
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted Funds:				
Early Years Funding	-	259,833	(259,833)	-
Staff Funding -	-	-	-	
	<hr/>	<hr/>	<hr/>	<hr/>
		259,833	(259,833)	
	<hr/>	<hr/>	<hr/>	<hr/>
Total of Funds	127,043	403,902	389,934	141,011
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted Funds:				
Early Years Funding	-	191,239	(191,239)	-
Staff Funding -	-	-	-	
	<hr/>	<hr/>	<hr/>	<hr/>
	-	191,239	(191,239)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	138,937	319,445	(331,339)	
	<hr/>	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>
	141,011	-	141,011
	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>
	127,043	-	127,043
	<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 £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	-	-
	<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.