

CHARITY REGISTRATION NUMBER: 1046109

Busy Bees
Unaudited Financial Statements
31 August 2025

BURGESS HODGSON LIMITED

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Busy Bees
Financial Statements
Year ended 31 August 2025

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Busy Bees

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

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

Reference and administrative details

Registered charity name Busy Bees

Charity registration number 1046109

The trustees

Mrs E Hutson
Mrs H Delsignore (Appointed 20 November 2024)
Mrs L Marriner
Mrs R Bond
Mrs J Veen
Mrs M Wilson
Mrs D Palmer

Independent examiner Burgess Hodgson Limited
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Structure, governance and management

The charity is governed by its constitution and is Registered with the Charity Commission. The charity's registered number is 1046109.

The board of trustees consists of seven individuals, Emma Huston (Chair), Hollie Delsignore, Lyndsey Marriner, Rebecca Bond, Jordan Veen, Marie Wilson and Debbie Palmer.

The trustees meet on a quarterly basis. New trustees are inducted and trained by the existing trustees. The Committee has to make sure, that the work is done, that decisions taken by the organisation are implemented and policies carried out. They are responsible for seeing that the money is properly accounted for. The trustees meet on a regular basis to consider the management and operation of the charity's objectives and funds. The trustees monitor the charity's internal controls and potential areas of risk to its assets and reserves. Where potential risks are identified appropriate safeguards are introduced.

Objectives and activities

The aims of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a. offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b. encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c. instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Busy Bees

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

Achievements and performance

We have been in Worth Parish Hall for over 16 years now and have built strong links with Mrs Chance from the local school, Father Sebastian Hamilton at the church and members of the parish council particularly Ian and Caroline Austin from the Parish Hall committee.

We currently have 37 children on roll, 22 children are accessing the 3 and 4 year old free early education, 8 are accessing the 2 year old working parent funding, and 5 are accessing the 9 month working parent funding. 2 are not eligible for funding at this time. All children of working families are not able to access 30 hours of free Early Education from KCC.

We have had 1 new staff member join us this year – Jordan. She has joined as our Early Years Teacher (level 6) and is proving to be a great asset to our team and has settled in well. Michelle returned from maternity leave at the beginning of October and decided that she wanted to lower her hours and would no longer be deputy manager. Her new role is keyworker. Marie left at the end of July to take a new career path.

Staff have received training in the following areas:

- ASD awareness in education
- Safeguarding and changes to the EYFS Framework
- EYFS Statutory Framework – updated Sept 2025
- EYFS Nutrition Guidance – May 2025
- Sustainability Lead in the Early Years
- The three I's – Intent, Implementation & Impact

Over the year

We have celebrated many festivals over the year including Christmas, Easter, Harvest festival, Chinese New Year and Diwali. Our topics have been – T1 The Jungle including a visit from Zoolab, T2 The Weather including the Nativity, T3 Food from around the World including parents evening. T4 Colours including Easter egg hunt & parent questionnaire T5 Transport inc Fire fighter visit. T6 People who help us including outing to The Jungle.

We have celebrated many special days including Burns night, Valentine's day, Shrove Tuesday, St David's day, St Patrick's day, Mother's day, St George's day, Earth Day, Father's day, Halloween and Fireworks night, St. Andrew's day, World book day, Safer internet day, British science week, Wildlife trust week, Sports relief, the King's birthday, Eco fortnight and Road safety week.

We had the ducklings twice which are the highlights of the year. Hatching the ducklings, playing with them and watching them grow over two weeks back in May, this was the sixth year of this activity and the children enjoyed it so much it is planned again for next year. We also had a whole school trip with parents to The Jungle at the end of June where the children had a brilliant time, and lots of trips out on foot to the park, duck pond, collecting conkers and walks for road safety week.

We fundraised in several ways including The Scholastic book club magazines £29.56, the photographer £112.50, the Christmas raffle £463.70, the Dover Lotto £28. This raised £630.76, which went towards the ducklings and the entrance for all children to The Jungle for the annual outing. We have also supported Children in need, Red nose day, NSPCC and Save the children throughout the year with dress up and activity days.

These planned activities include all areas of the framework of the Early Years Foundation Stage 2025, to meet with every child's individual needs. We also plan that all children are included in an activity that involves building on their creative and physical skills every week. We continue to work closely with our early years advisors and business officer, to maintain our every child matters philosophy, and to keep ahead of the ever-evolving requirements, and programmes to enhance the quality of our provision.

Busy Bees
Trustees' Annual Report *(continued)*
Year ended 31 August 2025

Financial review

A summary of the financial performance of the charity for the year ended 31st August 2025 is detailed below.

	2025	2024
	£	£
Income	195,687	169,010
Charitable Expenses	161,900	143,447
Governance costs	1,140	
Surplus for the year	32,647	25,563

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mrs Debbie Palmer
Mrs Debbie Palmer (Apr 22, 2026 15:30:52 GMT+1)

Mrs D Palmer
Trustee

Busy Bees

Independent Examiner's Report to the Trustees of Busy Bees

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Busy Bees ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of 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.

Alexander Baker ACA



Burgess Hodgson Limited

28 April 2026

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN
Independent Examiner

Busy Bees

Statement of Financial Activities

Year ended 31 August 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	188,198	188,198	166,510
Investment income	5	7,489	7,489	2,500
Total income		<u>195,687</u>	<u>195,687</u>	<u>169,010</u>
Expenditure				
Expenditure on charitable activities	6,7	163,040	163,040	143,447
Total expenditure		<u>163,040</u>	<u>163,040</u>	<u>143,447</u>
Net income and net movement in funds		<u>32,647</u>	<u>32,647</u>	<u>25,563</u>
Reconciliation of funds				
Total funds brought forward		172,941	172,941	147,378
Total funds carried forward		<u>205,588</u>	<u>205,588</u>	<u>172,941</u>

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

The notes on pages 7 to 11 form part of these financial statements.

Busy Bees
Statement of Financial Position
31 August 2025

	Note	2025 £	2024 £
Current assets			
Stocks	12	386	386
Cash at bank and in hand		214,605	199,782
		<u>214,991</u>	<u>200,168</u>
Creditors: amounts falling due within one year	13	9,403	16,154
Net current assets		<u>205,588</u>	<u>184,014</u>
Total assets less current liabilities		205,588	184,014
Creditors: amounts falling due after more than one year	14	—	11,073
Net assets		<u>205,588</u>	<u>172,941</u>
Funds of the charity			
Unrestricted funds		205,588	172,941
Total charity funds	16	<u>205,588</u>	<u>172,941</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mrs Debbie Palmer

Mrs Debbie Palmer (Apr 22, 2026 15:30:52 GMT+1)

Mrs D Palmer
Trustee

The notes on pages 7 to 11 form part of these financial statements.

Busy Bees

Notes to the Financial Statements

Year ended 31 August 2025

1. 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 Busy Bees, Worth Parish Hall, The Street, Worth, DEAL, CT14 0DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the accruals basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The accounts have been prepared on a going concern basis. The Trustees continue to monitor the charity's ability to continue as a going concern based on the bank balances held, and local authorities grant funding last year. The Trustees are satisfied that there are no material risks to the business and conclude the financial statements should continue to be prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Busy Bees

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Busy Bees

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Fees	162,727	162,727	142,377	142,377
Sale of Goods	—	—	429	429
Fund Raising	1,250	1,250	5,431	5,431
Lunch Club	23,893	23,893	13,903	13,903
Whole School Meals	328	328	4,370	4,370
	<u>188,198</u>	<u>188,198</u>	<u>166,510</u>	<u>166,510</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Interest	<u>7,489</u>	<u>7,489</u>	<u>2,500</u>	<u>2,500</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	161,900	161,900	143,447	143,447
Support costs	<u>1,140</u>	<u>1,140</u>	<u>—</u>	<u>—</u>
	<u>163,040</u>	<u>163,040</u>	<u>143,447</u>	<u>143,447</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	161,900	—	161,900	143,447
Governance costs	<u>—</u>	<u>1,140</u>	<u>1,140</u>	<u>—</u>
	<u>161,900</u>	<u>1,140</u>	<u>163,040</u>	<u>143,447</u>

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,140	—
Other financial services	<u>1,200</u>	<u>—</u>
	<u>2,340</u>	<u>—</u>

Busy Bees

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	127,165	111,905
Employer contributions to pension plans	7,336	7,514
Other employee benefits	6,569	5,578
	<u>141,070</u>	<u>124,997</u>

The average head count of employees during the year was 8 (2024: 8).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

During the period, two Trustees received remuneration totalling £53,813, with no other benefits. This remuneration related solely to administrative and managerial duties and not to their responsibilities as Trustees or to governance activities.

During the period ended 31 August 2025, expenses totalling £347 were reimbursed or paid directly to Trustees.

11. Stocks

	2025	2024
	£	£
Stock	<u>386</u>	<u>386</u>

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	602	903
Accruals and deferred income	2,340	—
Social security and other taxes	2,393	3,922
Other creditors	4,068	11,329
	<u>9,403</u>	<u>16,154</u>

13. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	<u>—</u>	<u>11,073</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,336 (2024: £7,514).

Busy Bees

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024	Income £	Expenditure £	At 31 August 2025 £
General funds	<u>172,941</u>	<u>195,687</u>	<u>(163,040)</u>	<u>205,588</u>

	At 1 September 2023	Income £	Expenditure £	At 31 August 2024 £
General funds	<u>147,378</u>	<u>169,010</u>	<u>(143,447)</u>	<u>172,941</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	214,991	214,991
Creditors less than 1 year	(9,403)	(9,403)
Creditors greater than 1 year	—	—
Net assets	<u>205,588</u>	<u>205,588</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	200,168	200,168
Creditors less than 1 year	(16,154)	(16,154)
Creditors greater than 1 year	(11,073)	(11,073)
Net assets	<u>172,941</u>	<u>172,941</u>

17. Related parties

At the balance sheet date, the charity owed £3,329 (2024: £3,329) to a Trustee of the Charity.

Busy Bees
Management Information
Year ended 31 August 2025

The following pages do not form part of the financial statements.

Busy Bees

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Fees	162,727	142,377
Sale of Goods	—	429
Fund Raising	1,250	5,431
Lunch Club	23,893	13,903
Whole School Meals	328	4,370
	<u>188,198</u>	<u>166,510</u>
Investment income		
Interest	<u>7,489</u>	<u>2,500</u>
Total income	<u>195,687</u>	<u>169,010</u>
Expenditure		
Expenditure on charitable activities		
Wages	127,165	111,905
Nest	7,336	7,514
Teaching Aids	6,569	5,578
Purchase of Goods	1,477	641
Training	734	972
Printing, Postage, Stationery and Advertising	416	829
Refreshments	2,466	1,507
Loan interest & charges	210	712
WSM	4,726	4,014
Sundries	3,056	2,358
Ofsted	220	220
Rent, Heating, Waste Collection	5,845	5,366
Insurance	1,432	1,351
Phone	248	480
	<u>161,900</u>	<u>143,447</u>
Governance costs		
Governance costs – independent examination fees	<u>1,140</u>	<u>480</u>
Total expenditure	<u>163,040</u>	<u>143,447</u>
Net income	<u>32,647</u>	<u>25,563</u>