

MR BEE'S FAMILY CENTRE (KING'S LYNN)

England & Wales · Charity number 1169475

Details

Status Registered

Legal form CIO

Registered 2016-10-04

Register [View on the Charity Commission register](#)

Contact

Address St. Augustines Healthy Living
Centre
Columbia Way
King's Lynn
PE30 2LB

Phone 01553692797

Email receptionist@mrbeefscentre.co.uk

Website <http://www.mrbeefscentre.co.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE 1) THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:A) PROMOTING THEIR CARE AND SAFETY;B) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;C) PROMOTING THEIR HEALTH AND WELLBEING;D) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;E) THE PROVISION OF NURSERY AND CHILDCARE FACILITIES.2) TO FURTHER OR BENEFIT THE RESIDENTS OF KINGS LYNN AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.3) TO SAFEGUARD AND PROTECT THE GOOD HEALTH, BOTH PRACTICALLY AND EMOTIONALLY, OF ADULTS AND CHILDREN, AND TO PREVENT POVERTY, HARDSHIP AND DISTRESS CAUSED BY FAMILY CRISIS AND POTENTIAL BREAKDOWN.'

Activities: Childrens Nurseries

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,002,910	£950,787	£733,398	47
2024-03-31	£878,962	£831,199	£681,275	42
2023-03-31	£800,037	£889,624	£633,512	41
2022-03-31	£871,161	£828,981	£723,099	46
2021-03-31	£916,979	£804,278	£680,919	52

Trustees

Name	Role	Appointed
JEANNETTE NOWRUNG	Chair	2010-01-01
Carol Renard		2024-04-21
KATHRYN LE SERVE		2015-01-01

MR BEE'S FAMILY CENTRE (KING'S LYNN)

England & Wales - Charity number 1169475

Accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

Charity Registration Number: 1169475

MR BEE'S FAMILY CENTRE (KING'S LYNN)
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MR BEE'S FAMILY CENTRE (KING'S LYNN)
LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity No: 1169475

Addresses: Central & Head Office 3 - 5 Hamburg Way Springwood High School
 St Augustine's Healthy North Lynn Industrial Est. Queensway
 Living Centre King's Lynn King's Lynn
 Columbia Way Norfolk Norfolk
 Kings Lynn PE30 2ND PE30 4AW
 Norfolk
 PE30 2LB

Telephone: 01553 692797 01553 777097 01553 766661

Trustees: J Nowrung
 K Le serve
 C Renard

Bankers: Lloyds TSB Bank Plc
 21-23 High Street
 King's Lynn
 Norfolk

Solicitors: Ward Gethin
 3 Regis Place
 Bergen Way
 Kings Lynn
 Norfolk
 PE30 2JN

Independent Examiner: Hayhow and Co
 Chartered Certified Accountants & Business Advisors
 19 King Street
 King's Lynn
 Norfolk
 PE30 1HB

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests. The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is governed by a Trust Deed which requires that there shall be at least three trustees. A trustee is recommended by an existing trustee and invited to a meeting and then elected at the next trustees meeting.

All trustees receive adequate induction and training.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

ACHIEVEMENTS AND PERFORMANCE

Mr Bee's currently has 335 families on record. We have 39 childcare staff members and 8 operational staff. It is anticipated our waiting lists will increase as the demand for funded sessions increased. As new staff are recruited, settings will be in a good position to return to full capacity staffing levels and meet the rising number of childcare placed required.

- Mr Bee's aim has been to support eco-friendly initiatives and become paper free which also support in reducing costs. We have accomplished this with the help the Family platform which is used for all aspects of record keeping and communication with families.
- All Centres continue with in the moment planning which prioritized child led learning and exploration, rather than following a rigid pre-determined plan. The childcare staff observe a child's interest and learning in the moment to inform planning and support a child's development.

ACHIEVEMENTS AND PERFORMANCE - continued

- We continue to successfully implement the Early Years Foundation Stage in keeping with best practice as identified in the Ofsted reports.
- Centres continue to build strong relationships between the home and nursery and constantly review practice to ensure they provide a welcoming environment which provides opportunities for children's families to be more involved at the centre.
- In May 2024, Mr Bee's joined Flourish and pledged to make Norfolk a place where every child and young person can Flourish. It pledged to offer work experience and mentoring through apprenticeship programs offer to young People. We will provide an environment to encourage apprentices to develop good practices which will ensure the flourish pledge outcomes are embedded. We felt this was particularly important and would help the national shortage of childcare staff and aid the return to full capacity after the pandemic.
- Our Senior Early Years Professional, which was part of Decan meetings, was successful in the bid to promote healthy living and ran parent and child sessions involving cooking, physical activities with Alive, stories and rhymes with the library and visits to the Beacon church and Purfleet Pantry for fun sessions and provide free membership to the food hub and pantries.
- North Lynn continues to promote the dental project by sending home dental story sacks to raise awareness of importance of healthy eating to support good dental hygiene and the aim to reduce cavities in young children.
- The centres send out alongside the dental hygiene sacks, send out Hungry Caterpillar story sacks provided by St Michael's family Centre and partner.
- All three centres continue to use the Wellcomm speech and language toolkit which they find a valuable tool to support with early identification of delayed language skills earlier which is evident in increasing numbers of children since the pandemic.
- The Senior Early Years Professional completed Core Communication Champion training and introduced the toolkit at development meetings to cascade and use throughout the three centres to ensure we continue to offer a rich communication friendly environment.
- All our centres have the Safer Program certification for successfully attaining the recommended safeguarding children procedural standards.

STAFF REPORT AND UPDATE

Childcare Staff Team; North Lynn, Springwood and St Augustine's are each unique in their own way albeit consistent in meeting Mr Bee's aims and objectives. All teams remain consistent and together with professional development and training, are effective in providing excellent quality childcare and education.

STAFF REPORT AND UPDATE

Childcare Staff Team; After the pandemic and as an organisation, it was recognised the need to support children and all staff completed training in Behaviour, Theory of Mind and Neurodivergence, Step-on training, Makaton and of course all statutory training such as child protection, food safety and refreshed knowledge on prevent, child exploitation as well as attending network meetings. Our Centre Lead at North Lynn continues her journey into the Curiosity Approach and childcare rooms have started to transform from the traditional bright colourful setting where into neutral tone rooms, creating a peaceful, tranquil environment which does not distract away from a child's learning but instead places full focus on the various loose items which children can play with. Training materials and ideas are shared at development meetings with Springwood and St Augustine's who have also started to incorporate loose parts and the curiosity approach.

Baby and Toddler continue to run on a Thursday morning where there is space for ten families to access messy play, healthy snack, and rhyme time as well as outdoor activities. Attendance fluctuates with 3-4 families regularly attending. The Under Five Summer Session, ran voluntarily by a staff member's, is well attended, and can accommodate more families by using all our well-equipped nursery garden, meadow, and wooded areas to explore.

Operational and Support Staff; The Senior Finance Officer continues to work with our accountants to ensure up to date systems and processes are in place, transactions reconciled, and accounts are accurate and submitted to the Charities Commission in a timely manner.

Maintenance tasks and responsibilities continue to be streamlined to include the use of outside contractors and making use of community resources and at times, the goodwill of staff members, family, and the local community to support with financial restraints. Partnerships with Community Payback continue as they continue to support with the development and maintenance of our St Augustine's Centre and the community gardens which includes the development of a meadow and wooded area.

Fundraising; The childcare teams continue to fundraise, organising fundraising events such as cake sales and raffles. Uptech represented Mr Bee's at the annual Swimathon at St James swimming pool and subsequently raised funds through the King's Lynn Rotary Club and the Round Table also ran an event and donated funds. All funds raised have been put into a pot ready to replace the much-needed IT equipment required next year to be able to run Windows 11.

Our bids for Community Infrastructure Levy Fund from The Borough Council of King's Lynn and West Norfolk was successful and we were awarded money to support reducing carbon emissions. This meant we have been able to replace all indoor lighting and some of the outdoor lighting with led lights including emergency lighting which will not only support government agendas but also go a long way to reducing utility costs. Stuart Newman from Setra, a local timber year in King's Lynn donated all materials to replace a much-needed new decking area at our Springwood Centre and Community Payback teams built it – creating a wonderful outdoor area for the children. Mick Loftus made us aware of a grant with VIY which we were successful in bids at all three centres. A team came in and decorated all the downstairs hall walls at St Augustine's. They erected porches over each doorway at North Lynn and built play walls and planter. At Springwood, the team built a cover for the stage area, replaced the wheelchair ramp, and built play walls and tyre covers at Springwood.

Partnership Working; Partnership working with Early Years Family Service, Children's Services, School to School, Speech and Language, Health Visitor (to name a few), Local Health Team and Early Years Partnership have continued over the year. The Senior Early Years Professional and head office staff continue to work in partnership with Community Payback Service who have supported in maintaining all three of our centres. The community gardens have been used by the Family Hub to run Peep sessions over the summer, and the Senior Early Years Professional continues to raise awareness at North Lynn Community Hub meetings. The gardens continue to be cared for by volunteer gardeners who were sign posted by Get Involved Norfolk and continue to attend once a week to support with the upkeep of the community gardens.

FINANCIAL REVIEW / PLANS FOR THE FUTURE

The accounts have been finalised for the year ending 31 March 2025 and independently examined. Income has increased from 2024; this increase is due to the new Under 2's, 2-year-old funding and an increase in rental revenue for St Augustine's.

We continue to see the rising costs of providing quality childcare; again, it has been a difficult year to balance the demands of the cost of our childcare service against the revenue available from the government funding and childcare fees. We continue to successfully build on the tenancy in the offices and room occupancy at St Augustine's to generate extra revenue to pay for maintenance and utility bills (particularly electricity and gas after coming out of a competitive fixed rate deal) that continue to rise year on year. We welcome UK S Futures who deliver The King's Trust programme. The King's Trust is a UK-based charity founded in 1976 by King Charles III (then Prince of Wales). It supports young people aged 11 to 30 who are struggling with education, unemployment, or personal challenges. Last summer saw the redecoration and improvements to the Family Hub area moving into Mr Bee's offices with the Head Office function downsizing to allow for the expansion of the Hub on the ground floor.

We have had a successful year in fundraising and voluntary work for several improvements across the childcare sites which has saved a considerable amount of money against the budgets. All staff have worked extremely hard in providing cost effective care and education and cost efficiencies. The Finance team continue to review and develop the robust financial systems already in place along with our independent examiners. Staff wages have been reviewed considering the National Minimum and Living Wage increases resulting in all staff having a pay increase, in line with the NMW and NLW for the year 2024 to 2025.

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.

The level of reserves is monitored and reviewed at the regular trustees meetings.

The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees on28-11-25.....

Jeanette Nowrung .

J Nowrung
Trustee

MR BEE'S FAMILY CENTRE (KING'S LYNN)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Notes	Endowment Fund 2025 £	Restricted Fund 2025 £	Unrestricted Fund 2025 £	Total 2025 £	Total 2024 £
<u>INCOMING RESOURCES</u>						
Charitable activities		-	53,217	855,581	908,798	812,585
Other trading activities		-	-	-	-	329
Donations and Legacies		-	15,000	79,112	94,112	66,048
Total Income	3	-	68,217	934,693	1,002,910	878,962
<u>RESOURCES EXPENDED</u>						
Charitable activities		3,065	33,960	913,762	950,787	831,199
Total Expenditure	4	3,065	33,960	913,762	950,787	831,199
Net income/(expenditure)		(3,065)	34,257	20,931	52,123	47,763
Transfers between funds		-	(4,027)	4,027	-	-
Transfer from old charity		-	-	-	-	-
Total funds brought forward		111,276	40,696	529,303	681,275	633,512
Total funds carried forward		108,211	70,926	554,261	733,398	681,275

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

All income resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 BALANCE SHEET
 YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	7		149,268		154,936
<u>CURRENT ASSETS</u>					
Debtors	8	462,855		432,851	
Cash at bank and in hand		<u>189,987</u>		<u>133,756</u>	
			652,842		566,607
<u>CREDITORS</u>					
Amounts falling due within one year	9		68,712		40,268
			<u>584,130</u>		<u>526,339</u>
<u>NET CURRENT ASSETS</u>					
			<u>733,398</u>		<u>681,275</u>
<u>NET ASSETS</u>					
			<u>733,398</u>		<u>681,275</u>
<u>FUNDS</u>					
Unrestricted	11		554,261		529,303
Endowment Fund	11		108,211		111,276
Restricted	11a		70,926		40,696
<u>TOTAL FUNDS</u>			<u>733,398</u>		<u>681,275</u>

Approved by the Board of Trustees on 28-11-25..... and signed on its behalf by:

Jeanette Nowrung
 J Nowrung
 Trustee

1. Principal Accounting Policies

1.1 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The accounts have been prepared on a going concern basis.

Budgets are completed for the following year, and plans have been put in place to ensure the continued supply of childcare to the local community.

The charity have already implemented cost saving changes, and will continue to monitor the centre's cost, to ensure continued services.

2. Accounting Policies

2.1 Incoming Resources

Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets considered for future use are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	15% reducing balance basis
Motor vehicles	25% reducing balance basis

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2025

	Endowment			Total 2025 £	Total 2024 £
	Fund 2025 £	Restricted 2025 £	Unrestricted 2025 £		
3. Incoming Resources					
Charitable Activities					
Government grants	-	51,288	617,135	668,423	508,745
Nursery fees	-	-	238,446	238,446	301,074
Fundraising	-	1,929	-	1,929	2,766
Other Trading Activities					
Other income	-	-	-	-	210
Café & Refreshments	-	-	-	-	119
Donations and Legacies					
Grant	-	15,000	-	15,000	-
Donations	-	-	79,112	79,112	66,048
Total	-	68,217	934,693	1,002,910	878,962

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

	Endowment			Total 2025 £	Total 2024 £
	Fund 2025 £	Restricted 2025 £	Unrestricted 2025 £		
4. Charitable Activities					
Equipment and Materials	-	33,100	5,906	39,006	11,127
Food and Drink	-	-	9,974	9,974	11,470
Subscriptions	-	-	1,150	1,150	1,072
Wages	-	-	688,060	688,060	604,397
Employers National Insurance	-	-	35,855	35,855	30,973
Pension	-	-	10,348	10,348	9,665
Staff Training	-	-	1,116	1,116	1,324
Staff Welfare	-	-	623	623	1,016
Travel	-	-	333	333	224
Rent	-	-	5,287	5,287	5,288
Water and Rates	-	-	3,222	3,222	(1,227)
Light and Heat	-	-	43,357	43,357	29,978
Repairs & Maintenance	-	860	43,081	43,941	63,902
Insurance	-	-	6,721	6,721	6,553
Motor	-	-	-	-	2,278
Computer Costs	-	-	13,577	13,577	10,311
Telephone	-	-	4,894	4,894	4,468
Printing, Postage, Stationery	-	-	1,463	1,463	1,321
Equipment Lease	-	-	2,972	2,972	1,724
Depreciation	3,065	-	2,603	5,668	5,944
Profit on Sale of Assets	-	-	-	-	(3,122)
Legal & Professional	-	-	(308)	(308)	
Cleaning	-	-	20,561	20,561	20,061
Waste disposal	-	-	10,167	10,167	8,840
Accountancy	-	-	2,800	2,800	3,612
	3,065	33,960	913,762	950,787	831,199

	Endowment			Total 2025 £	Total 2024 £
	Fund 2025 £	Restricted 2025 £	Unrestricted 2025 £		
5. Governance Costs					
Independent Examination	-	-	2,760	2,760	2,800

6. Staff Costs and Numbers

	£
Salaries	688,060
Social Security	35,855
Pension costs	10,348
	<u>734,263</u>

The average monthly number of employees during the period

	<u>Number</u>
Full time	8
Part time	<u>39</u>
	<u>47</u>

No employee received remuneration of more than £60,000.

Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

7. Tangible Fixed Assets

	Freehold Property	Equipment	Total
	£	£	£
Cost:			
At 1 April 2024	205,194	162,140	367,334
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>205,194</u>	<u>162,140</u>	<u>367,334</u>
Depreciation:			
At 1 April 2024	60,683	151,715	212,398
Provision for the year	4,104	1,564	5,668
On disposals	-	-	-
At 31 March 2025	<u>64,787</u>	<u>153,279</u>	<u>218,066</u>
Net book value at 31 March 2024	<u>144,511</u>	<u>10,425</u>	<u>154,936</u>
Net book value at 31 March 2025	<u>140,407</u>	<u>8,861</u>	<u>149,268</u>

8. Debtors	2025	2024
	£	£
Trade debtors	15,239	18,862
Other debtors	16,421	1,394
Prepayments	4,199	1,527
Related Party Loan	426,996	411,068
	<u>462,855</u>	<u>432,851</u>

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

9. Creditors – Amounts Falling Due within One Year

	2025	2024
	£	£
Trade creditors	30,858	6,793
Taxes and Social Security costs	7,264	4,519
Accruals and deferred income	28,497	27,463
Pension	2,093	1,493
	68,712	40,268

10. Analysis of Net Assets between Funds

	Endowment Fund	Restricted Funds	Designated Funds	General Funds	Total
Tangible fixed assets	108,211	-	-	41,057	149,268
Current assets	-	70,926	-	581,916	652,842
Current liabilities	-	-	-	68,712	68,712
	108,211	70,926	-	554,261	733,398

11. Funds

	Balance At 1.4.2024	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2025
	£	£	£	£	£
General Fund	529,303	934,693	(913,762)	4,027	554,261
Restricted	40,696	68,217	(33,960)	(4,027)	70,926
Endowment Fund	111,276	-	(3,065)	-	108,211
	681,275	1,002,910	(950,787)	-	733,398

	Balance At 1.4.2024	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2025
	£	£	£	£	£
11a. Restricted Fund					
SEN	20,187	41,265	(10,082)	-	51,370
EYPP	8,635	10,023	(3,800)	-	14,858
NCC Instand Feeding	6,801	-	-	(6,786)	15
NCC Early Childhood Grant	7	-	-	(7)	-
Restricted Funds C/fwd	35,630	51,288	(13,882)	(6,793)	66,243

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2025

	Balance At 1.4.2024	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2025
	£	£	£	£	£
11a. Restricted Fund					
Restricted Fund B/fwd	35,630	51,288	(13,882)	(6,793)	66,243
Nursery Equipment	-	100	-	-	100
IT Fundraising	-	238	-	-	238
Rotary - IT	250	900	-	-	1,150
Community Fund	1,060	-	-	(1,060)	-
Fundraising - Kitchen	-	691	(691)	-	-
Early Childhood Comm Fund	2,555	-	(63)	-	2,492
Fundraising - Front of building	169	-	(169)	-	-
Apprenticeship	1,032	-	(329)	-	703
CIL Funding	-	15,000	(18,826)	3,826	-
Total Restricted	40,696	68,217	(33,960)	(4,027)	70,926
Total funds	681,275	1,002,910	(950,787)	-	733,398

Purpose of Restricted Grants;

SEN	This funding is available to all children in receipt of early education and do not have an issued or agreed EHCP
EYPP/EYDP	Early Years Pupil Premium (EYPP) provides extra funding for 3 and 4 year old children: whose parents are in receipt of certain benefits or who have been in care or adopted from care (approximately 13% of children).
NCC Instant Feeding	To cover renovations and rent on Family lounge for 3 year
NCC Early Childhood Comm	To provide sessions on healthy living and exercise
Apprenticeship	To provide support for training costs
Rotary - IT	To upgrade computer systems
Community Fund	To improve the community garden
Fundraising - Kitchen	To pay for the refurbishment of the kitchen
CIL Funding	To help reduce carbon emissions
Nursery Equipment	To help with equipment
IT Fundraising	To help with IT upgrades

12. Related Party Transactions

The charity is controlled by its board of trustees.

Mr Bee's are owed £426,996 by Family Support Centre Limited as at the 31 March 2025. The company made donations to the charity of £78,791 during the year. J Nowrung is a trustees of Mr Bee's Family Centre and is also the director of Family Support Centre Limited.

The shares in the Family Support Centre Limited are owned by Mr Bee's Family Centre who also control the company.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2025**

I report to the trustees on my examination of the Financial Statements of Mr Bee's Family Centre (King's Lynn) for the year ended 31 March 2025, charity number 1169475, which are set out on pages 1 to 9.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').
I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 accounts did not accord with those records; or
- 3 the accounts did 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.

Kezia Benerer FCCA
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB

Date: 28 Nov 2025

MR BEE'S FAMILY CENTRE (KING'S LYNN)

England & Wales - Charity number 1169475

Accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

Charity Registration Number: 1169475

MR BEE'S FAMILY CENTRE (KING'S LYNN)
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MR BEE'S FAMILY CENTRE (KING'S LYNN)
LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity No: 1169475

Addresses: Central & Head Office 3 - 5 Hamburg Way Springwood High School
 St Augustine's Healthy North Lynn Industrial Est. Queensway
 Living Centre King's Lynn King's Lynn
 Columbia Way Norfolk Norfolk
 Kings Lynn PE30 2ND PE30 4AW
 Norfolk
 PE30 2LB

Telephone: 01553 692797 01553 777097 01553 766661

Trustees: J Nowrung
 S Brearly Resigned December 2023
 K Le serve Resigned December 2023
 S Jenner Appointed 21 March 24
 C Renard

Bankers: Lloyds TSB Bank Plc
 21-23 High Street
 King's Lynn
 Norfolk

Solicitors: Ward Gethin
 3 Regis Place
 Bergen Way
 Kings Lynn
 Norfolk
 PE30 2JN

Independent Examiner: Hayhow and Co
 Chartered Certified Accountants & Business Advisors
 19 King Street
 King's Lynn
 Norfolk
 PE30 1HB

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests. The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is governed by a Trust Deed which requires that there shall be at least three trustees. A trustee is recommended by an existing trustee and invited to a meeting and then elected at the next trustees meeting.

All trustees receive adequate induction and training.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

ACHIEVEMENTS AND PERFORMANCE

Mr Bee's currently has 347 families on record. We have 41 childcare staff members and 7 operational staff. As the demand for childcare increases and the number of families registered, it is anticipated that our staffing levels will be added to.

- The use of Family continues and two-year-old progress checks, alongside termly assessments now being supported through Family which enhances strong communication between home and nursery, as well as continuing to work towards our goal of becoming paperless to support finances and the environment.
- All Centres have embedded in the moment planning to support the children's needs in the here and now.
- We continue to successfully implement the Early Years Foundation Stage in keeping with best practice as identified in the Ofsted reports.

ACHIEVEMENTS AND PERFORMANCE - continued

- Centres reflected on the changes required during the pandemic and the impact these changes had on the day to day running of the centres, particularly around access to buildings and worked hard to return to a more welcoming environment while still maintaining safety measures. This ensures good relationships between the home and the nursery are maintained.
- Children now participate in longer distance walks in the local environment after the pandemic.
- As the National childcare staff shortages continue, Centre Leads have had to reduce the numbers of children in our North Lynn and St Augustine's Centres in the Barnabee, Debee and Bebee rooms. As and when new staff are employed, the numbers in each room will resume.
- Our Senior Early Years Professional, as part of Decan meetings, is bidding for funds to promote healthy living sessions to follow on from the North Lynn dental project in partnership with two other nurseries to raise awareness of importance of healthy eating to support good dental hygiene and the aim to reduce cavities in young children.
- Senior Early Years Professional working closely with the St Michael's Family Centre and partners to deliver The Hungry Caterpillar story sacks to families to work beside the healthy living sessions.
- All three centres continue to use the Wellcomm speech and language toolkit to support with early identification of delayed language skills earlier which is evident in increasing numbers of children since the pandemic.
- All our centres have the Safer Program certification for successfully attaining the recommended safeguarding children procedural standards.

STAFF REPORT AND UPDATE

Childcare Staff Team; The aims and objects are consistent across all three centres with each centre maintaining its uniqueness. Each childcare team is settled with more normal day to day activities returning after the pandemic. Staffing continues to be difficult as previously stated due to the National shortage of childcare staff which has led to a reduction of numbers in the rooms to ensure adult child ratios are maintained. This said, the teams are forming and developing their environments in line with communication friendly spaces and the curiosity approach theories. The curiosity approach encourages 'thinkers & doers' and meets the EYFS child-led curriculum, allowing the child to be at the centre of their own development and education. Our childcare rooms are slowly removing modern toys and technology from the learning environment and replacing them with everyday items to encourage children's natural curiosity and eagerness to explore and create.

STAFF REPORT AND UPDATE

Childcare Staff Team; Baby and Toddler and the Under Five Summer Sessions continue to run. The Baby and Toddler offers families messy play, healthy snack, and rhyme time as well as outdoor activities. It is a small group and has a capacity of ten families. Attendance fluctuates with 3-4 families regularly attending. The Under Five Summer Session, ran voluntarily by a staff member, is well attended, and can accommodate more families but using all our outdoor areas.

Operational and Support Staff; A new finance officer was appointed who continues to work closely with our accountants to ensure up to date systems and processes are in place, transactions reconciled, and accounts are accurate and submitted to the Charities Commission in a timely manner.

Bees Knees Café has closed due to the decreasing demand and the café staff deployed to our North Lynn and Springwood Centre to continue to cook hot meals for the children. The refurbishment of the Springwood kitchen was made possible by the donation of a kitchen from MKM and fundraising across all three of the centres as outlined below.

In February 2023, with the retirement of the Maintenance Supervisor, a review of this role, tasks and responsibilities took place resulting in streamlined services to include the use of outside contractors and making use of community resources and at times, the goodwill of staff members, family, and the local community to support with financial restraints. Partnerships with Community Payback continue to grow as they continue to support with the development and maintenance of our St Augustine's Centre and the community gardens which includes the development of a meadow and wooded area.

Fundraising; The childcare teams continue to fundraise, organising fundraising events including a sponsored walk and raffles. Operation Hot Dinners raised money for the installation of the kitchen donated by MKM at Springwood. North Lynn staff organised a charity Bingo and Quiz Night in support. Whilst, once again, a staff member participated in the Rotary Club's Swimathon in partnership with Uptech Computers. Uptech Computers have been pivotal in supporting with replacement of computers and have donated devices to support with Mr Bee's aim to become fully digital. Funding was successfully applied for from the Community Infrastructure Levy Fund from The Borough Council of King's Lynn and West Norfolk enabling a new fire alarm system to be installed at St Augustine's Family Centre. Funding was also received from Norfolk County Council to provide healthy eating/living sessions to the local community and the development of a Family Lounge dedicated to under 5's feeding.

Partnership Working; The childcare team continue to work in partnership with Early Years Family Service, Children's Services, School to School, Speech and Language, Health Visitor (to name a few), and Early Years Partnership. The Senior Early Years Professional and head office staff have been working in partnership with Community Payback Service. Funding received from Decan (NCC) has now been fully used for the development of the community garden.

Partnership Working; Promotion of the garden and its use has been sent out to various school and organisation, and with the support of the Drone People, video of the community gardens can be view on Facebook through our own page and that of which comprises a meadow and wooded area. In March 2023 resources were purchased with Decan funding to support a forest school type environment, including den building, fire pit and seating area, balance equipment made from natural materials, gardening equipment for the shed and outdoor clothing to support play in the outdoor area in all kinds of weather. A volunteer gardener (signed posted by Get InVolved Norfolk) attends once a week to support with the upkeep of the community gardens.

Local Health Team; The childcare staff have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan reviews for the children (2-year checks).

FINANCIAL REVIEW / PLANS FOR THE FUTURE

The accounts have been finalised for the year ending 31 March 2024 and independently examined. We have been able to continue to claim funds for 2-, 3- and 4-year-olds and Norfolk County DECAN/quality grants have also been successfully made to support some specific enhanced provision projects for example to provide healthy eating/living sessions to the local community and the development of a Family Lounge dedicated to under 5's feeding.

We continue to successfully build on the occupancy and tenancy in the offices and rooms at St Augustine's and welcome the Family Hub Start for Life programme. The programme will provide support to parents and carers, so they are able to nurture their babies and children, improving health and education outcomes for all. It will contribute to a reduction in inequalities in health and education outcomes for babies, children and families across England by ensuring that support provided is communicated to all parents and carers, including those who are hardest to reach and/or most in need of it and build the evidence base for what works when it comes to improving health and education outcomes for babies, children and families in different delivery contexts. We are still seeing the rising costs of providing quality childcare; again it has been a difficult year to balance the demands of the cost of our childcare service against the revenue available from the government funding and childcare fees. We have had a successful year in fundraising for some improvements across the childcare sites. We were successful this year in retaining some charity reserves and go into the new financial year with a sense of optimism. All staff have worked extremely hard in providing cost effective care and education and cost efficiencies. The Finance team continue to review and develop the robust financial systems already in place along with our independent examiners.

Staff wages have been reviewed in light of the National Minimum and Living Wage increases resulting in all staff having a pay increase, in line with the NMW and NLW.

**MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT**

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.

The level of reserves is monitored and reviewed at the regular trustees meetings.

The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees on 6 Nov 24

Jeanette Nowrung

J Nowrung
Trustee

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 STATEMENT OF FINANCIAL ACTIVITIES
 YEAR ENDED 31 MARCH 2024

	Notes	Endowment Fund 2024 £	Restricted Fund 2024 £	Unrestricted Fund 2024 £	Total 2024 £	Total 2023 £
<u>INCOMING RESOURCES</u>						
Charitable activities		-	86,363	726,222	812,585	753,627
Other trading activities		-	-	329	329	4,073
Donations and Legacies		-	-	66,048	66,048	42,337
Total Income	3	-	86,363	792,599	878,962	800,037
<u>RESOURCES EXPENDED</u>						
Charitable activities		3,065	52,549	775,585	831,199	889,624
Total Expenditure	4	3,065	52,549	775,585	831,199	889,624
Net income/(expenditure)		(3,065)	33,814	17,014	47,763	(89,587)
Transfers between funds		-	895	(895)	-	-
Transfer from old charity		-	-	-	-	-
Total funds brought forward		114,341	5,987	513,184	633,512	723,099
Total funds carried forward		111,276	40,696	529,303	681,275	633,512

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

All income resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 BALANCE SHEET
 YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	7		154,936		161,258
CURRENT ASSETS					
Debtors	8	432,851		431,738	
Cash at bank and in hand		<u>133,756</u>		<u>87,543</u>	
			566,607		519,281
CREDITORS					
Amounts falling due within one year	9		40,268		47,027
NET CURRENT ASSETS			<u>526,339</u>		<u>472,254</u>
NET ASSETS			<u><u>681,275</u></u>		<u><u>633,512</u></u>
FUNDS					
Unrestricted	11		529,303		513,184
Endowment Fund	11		111,276		114,341
Restricted	11a		40,696		5,987
TOTAL FUNDS			<u><u>681,275</u></u>		<u><u>633,512</u></u>

Approved by the Board of Trustees on 6 Nov 24 and signed on its behalf by:

Jeanette Nowrung
 J Nowrung
 Trustee

1. Principal Accounting Policies

1.1 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The accounts have been prepared on a going concern basis.

Budgets are completed for the following year, and plans have been put in place to ensure the continued supply of childcare to the local community.

The charity have already implemented cost saving changes, and will continue to monitor the centre's cost, to ensure continued services.

2. Accounting Policies

2.1 Incoming Resources

Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets considered for future use are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	15% reducing balance basis
Motor vehicles	25% reducing balance basis

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2024

	Endowment			Total 2024 £	Total 2023 £
	Fund 2024 £	Restricted 2024 £	Unrestricted 2024 £		
3. Incoming Resources					
Charitable Activities					
Government grants	-	83,938	424,807	508,745	438,819
Nursery fees	-	-	301,074	301,074	314,171
Fundraising	-	2,425	341	2,766	637
Other Trading Activities					
Other income	-	-	210	210	588
Café & Refreshments	-	-	119	119	3,485
Donations and Legacies					
Donations	-	-	66,048	66,048	42,337
Total	-	86,363	792,599	878,962	800,037

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2024

4. Charitable Activities	Endowment			Total 2024 £	Total 2023 £
	Fund 2024 £	Restricted 2024 £	Unrestricted 2024 £		
Equipment and Materials	-	6,875	4,252	11,127	32,898
Food and Drink	-	1,092	10,378	11,470	15,806
Subscriptions	-	-	1,072	1,072	988
Wages	-	8,362	596,035	604,397	626,391
Employers National Insurance	-	-	30,973	30,973	33,030
Pension	-	-	9,665	9,665	10,620
Staff Training	-	468	856	1,324	1,369
Staff Welfare	-	-	1,016	1,016	817
Travel	-	-	224	224	283
Rent	-	-	5,288	5,288	5,000
Water and Rates	-	-	(1,227)	(1,227)	2,597
Light and Heat	-	-	29,978	29,978	29,726
Repairs & Maintenance	-	35,752	28,150	63,902	57,351
Insurance	-	-	6,553	6,553	6,133
Motor	-	-	2,278	2,278	2,136
Computer Costs	-	-	10,311	10,311	13,056
Telephone	-	-	4,468	4,468	3,954
Printing, Postage, Stationery	-	-	1,321	1,321	1,124
Equipment Lease	-	-	1,724	1,724	2,928
Depreciation	3,065	-	2,879	5,944	6,395
Profit on Sale of Assets	-	-	(3,122)	(3,122)	-
Cleaning	-	-	20,061	20,061	24,163
Waste disposal	-	-	8,840	8,840	7,699
Accountancy	-	-	3,612	3,612	5,160
	3,065	52,549	775,585	831,199	889,624

5. Governance Costs	Endowment			Total 2024 £	Total 2023 £
	Fund 2024 £	Restricted 2024 £	Unrestricted 2024 £		
Independent Examination	-	-	2,800	2,800	2,800

6. Staff Costs and Numbers

	£
Salaries	604,397
Social Security	30,973
Pension costs	9,665
	<u><u>645,035</u></u>

The average monthly number of employees during the period

	<u>Number</u>
Full time	9
Part time	<u>33</u>
	<u><u>42</u></u>

No employee received remuneration of more than £60,000.

Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2024

7. Tangible Fixed Assets

	Freehold Property £	Equipment £	Motor Vehicles £	Total £
Cost:				
At 1 April 2023	205,194	162,140	1,500	368,834
Additions	-	-	-	-
Disposals	-	-	(1,500)	(1,500)
At 31 March 2024	<u>205,194</u>	<u>162,140</u>	<u>-</u>	<u>367,334</u>
Depreciation:				
At 1 April 2023	56,579	149,875	1,122	207,576
Provision for the year	4,104	1,840	-	5,944
On disposals	-	-	(1,122)	(1,122)
At 31 March 2024	<u>60,683</u>	<u>151,715</u>	<u>-</u>	<u>212,398</u>
Net book value at 31 March 2023	<u>148,615</u>	<u>12,265</u>	<u>378</u>	<u>161,258</u>
Net book value at 31 March 2024	<u>144,511</u>	<u>10,425</u>	<u>-</u>	<u>154,936</u>

8. Debtors

	2024 £	2023 £
Trade debtors	18,862	26,634
Other debtors	1,394	1,253
Prepayments	1,527	4,336
Related Party Loan	411,068	399,515
	<u>432,851</u>	<u>431,738</u>

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

9. Creditors – Amounts Falling Due within One Year

	2024	2023
	£	£
Trade creditors	6,793	6,900
Taxes and Social Security costs	4,519	7,077
Accruals and deferred income	27,463	31,362
Pension	1,493	1,688
	40,268	47,027

10. Analysis of Net Assets between Funds

	Endowment Fund	Restricted Funds	Designated Funds	General Funds	Total
Tangible fixed assets	111,276	-	-	43,660	154,936
Current assets	-	40,696	-	525,911	566,607
Current liabilities	-	-	-	40,268	40,268
	111,276	40,696	-	529,303	681,275

11. Funds

	Balance At 1.4.2023	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2024
	£	£	£	£	£
General Fund	513,184	792,599	(775,585)	(895)	529,303
Restricted	5,987	86,363	(52,549)	895	40,696
Endowment Fund	114,341	-	(3,065)	-	111,276
	633,512	878,962	(831,199)	-	681,275

11a. Restricted Fund

	Balance At 1.4.2023	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2024
	£	£	£	£	£
SEN	3,704	29,138	(12,655)	-	20,187
EYPP	277.00	9,653	(1,295)	-	8,635
NCC Instand Feeding	-	10,000	(3,199)	-	6,801
NCC Early Childhood Grant	7	-	-	-	7
Restricted Funds C/fwd	3,988	48,791	(17,149)	-	35,630

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2024

	Balance At 1.4.2023 £	Income Resources £	Outgoing Resources £	Transfers £	Balance at 31.03.2024 £
11a. Restricted Fund					
Restricted Fund B/fwd	3,988	48,791	(17,149)	-	35,630
Fire System BCKLWN	-	30,000	(30,011)	11	-
Duck Eggs	-	348	(348)	-	-
Rotary - IT	-	250	-	-	250
Community Fund	1,999	-	(939)	-	1,060
Fundraising - Kitchen	-	1,658	(2,542)	884	-
Early Childhood Comm Fund	-	3,647	(1,092)	-	2,555
Fundraising - Front of building	-	169	-	-	169
Apprenticeship	-	1,500	(468)	-	1,032
Total Restricted	5,987	86,363	(52,549)	895	40,696
Total funds	633,512	878,962	(831,199)	-	681,275

Purpose of Restricted Grants;

SEN

This funding is available to all children in receipt of early education and do not have an issued or agreed EHCP

EYPP/EYDP

Early Years Pupil Premium (EYPP) provides extra funding for 3 and 4 year old children: whose parents are in receipt of certain benefits or who have been in care or adopted from care (approximately 13% of children).

NCC Instant Feeding

To cover renovations and rent on Family lounge for 3 year

NCC Early Childhood Comm

To provide sessions on healthy living and exercise

Apprenticeship

To provide support for training costs

Duck Eggs

Fundraising for duck eggs

Rotary - IT

To upgrade computer systems

Community Fund

To improve the community garden

Fundraising - Front of building

To improve the front of the building

Fire System BCKLWN

To pay for the fire system upgrade

Fundraising - Kitchen

To pay for the refurbishment of the kitchen

12. Related Party Transactions

The charity is controlled by its board of trustees.

Mr Bee's are owed £411,068 by Family Support Centre Limited as at the 31 March 2024. The company made donations to the charity of £66,041 during the year. J Nowrunga is a trustee of Mr Bee's Family Centre and is also the director of Family Support Centre Limited.

The shares in the Family Support Centre Limited are owned by Mr Bee's Family Centre who also control the company.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2024**

I report to the trustees on my examination of the Financial Statements of Mr Bee's Family Centre (King's Lynn) for the year ended 31 March 2023, charity number 1169475, which are set out on pages 1 to 9.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 accounts did not accord with those records; or
- 3 the accounts did 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.

Kezia Benefer FCCA
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB

Date: 7 November 2024

MR BEE'S FAMILY CENTRE (KING'S LYNN)

England & Wales - Charity number 1169475

Accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

Charity Registration Number: 1169475

MR BEE'S FAMILY CENTRE (KING'S LYNN)
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MR BEE'S FAMILY CENTRE (KING'S LYNN)
LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity No: 1169475

Addresses: Central & Head Office 3 - 5 Hamburg Way Springwood High School
 St Augustine's Healthy North Lynn Industrial Est. Queensway
 Living Centre King's Lynn King's Lynn
 Columbia Way Norfolk Norfolk
 Kings Lynn PE30 2ND PE30 4AW
 Norfolk
 PE30 2LB

Telephone: 01553 692797 01553 777097 01553 766661

Trustees: J Nowrung
 S Brearly
 K Le serve
 S Jenner

Bankers: Lloyds TSB Bank Plc
 21-23 High Street
 King's Lynn
 Norfolk

Solicitors: Ward Gethin
 3 Regis Place
 Bergen Way
 Kings Lynn
 Norfolk
 PE30 2JN

Independent Examiner: Hayhow and Co
 Chartered Certified Accountants & Business Advisors
 19 King Street
 King's Lynn
 Norfolk
 PE30 1HB

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests. The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is governed by a Trust Deed which requires that there shall be at least three trustees. A trustee is recommended by an existing trustee and invited to a meeting and then elected at the next trustees meeting.

All trustees receive adequate induction and training.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

ACHIEVEMENTS AND PERFORMANCE

Mr Bee's currently has 314 families on record which is slightly lower than our pre-pandemic numbers. We have 33 childcare staff members and 10 operational staff. As the demand for childcare increases and the number of families registered, it is anticipated that our staffing levels will be added to.

- The use of Family continues to support strong communication between home and nursery, as well as work towards the goal of becoming paperless to support finances and the environment.

- OFSTED inspected our Springwood centre in the year – with having a judgement of good. The inspector recognised good safeguarding protocols, partnership with parents, and children being confident and well behaved.

ACHIEVEMENTS AND PERFORMANCE - continued

- At Springwood all recommendations from previous report have been actioned; training completed; consistent routines in place; and with support of quality funding from Norfolk County Council, the outdoor environment developed and enriched to support children's development, which was shown in the inspection on 30 June 2022.
- OFSTED praised the communication with parents during feedback. All centres have received high praise from parents on how well informed they are kept informed about their child's learning and development, as well as communication between home and nursery which as in previous years continually promoting the partnership with parents.
- We continued to successfully implement the Early Years Foundation Stage in keeping with best practice as identified in the Ofsted reports.
- Centres operated efficiently as we came out of lockdown, ensuring all additional measures were put in place to ensure to keep the children, families, and staff safe, especially during outbreaks.
- Children continued to take walks in the local environment.
- National staff shortages have meant staff working additional hours to ensure statutory requirements are met, especially to cover staff who have not been able to attend due to isolating – their commitment is second to none, as well as numbers in the rooms being
- The community spirit during pandemic lives on and families continue to be supportive of the centres and the control measures they must put in place during staff shortages.
- Our Centre Lead at North Lynn has joined a working party to introduce a dental project in partnership with two other nurseries after a rise in cavities in young children, was highlighted at local authority meetings. It was thought this could be down to parents being unable to get their children into dental practices, as well as lockdown, and the Centre Lead was successful in her application to fund story sacks which are sent home with the children to support with raising awareness of the importance of good dental hygiene.
- Our Springwood and St Augustine's centre gained the Communication Friendly Spaces 2-4 status.
- All three centres started using the Wellcomm speech and language toolkit to support with identification of delayed language skills earlier.

STAFF REPORT AND UPDATE

Childcare Staff Team; The childcare teams are settled despite the previous two years being extremely challenging. As they reform in their room teams and embed routine and practices, they are continuing to develop the environments to meet the everchanging needs of the children. Each centre is unique both environment and staffing wise but the core aims flow through all three centres which is that of developing and educating children who attend Mr Bee's, ensuring they are cared for and safe, rebuilding and promoting parental involvement, supporting health and well-being and raising awareness and signposting families and carers to sources of support.

STAFF REPORT AND UPDATE

Childcare Staff Team; The management and Trustees at Mr Bee's recognise this continues to be possible given the dedication of its staff members.

Baby and Toddler group re-opened in September 2021 and with an 18-month gap due to Covid meant that most of the children who previously attended had moved up to nursery and resulted in a need to recruit new families. In July 2022, the parent and toddler group had six families on roll with 4-5 families attending regularly. An under five family fun session ran throughout the summer holiday, organised by a volunteer staff member provided lots of fun and entertainment which was well attended, and funding acquired through NCC Community funding.

Operational and Support Staff; The financial team continues to work closely with our accountants to ensure up to date systems and processes are in place, transactions reconciled, and accounts are accurate. As planned, our Payroll Clerk now completes the payroll process in house with the transition from the old system going smoothly. The Café has reopened to eat in, provides takeaway options, and supply the meals for nursery dinners and a local organisation, Forget Me Nots. The maintenance team continue to address the ongoing maintenance challenges at all three centres but in particular, repairs to the roof at Head Office. The occupancy at St Augustine's is increasing with Midwives continuing to rent the upstairs suite and occupying a considerable part of the bottom floor. The building is now accessed using a buzzer system to access most of the building, ensuring it is a safer workplace for all with the midwives. The midwives have their own reception area which can be accessed directly from the outside. Again, the team is very dedicated, and their support is valued by management and the Trustees.

Fundraising; The staff and children have organised fundraising events including a sponsor walk, Easter raffle and are raising funds to replace the climbing frame at our North Lynn Centre. A member of staff raised funds for the Rotary Club by joining up with Lavender Hill and competing in the Rotary Club's Swimarathon. Whilst Covid-19 has again prevented participation in some of the usual events like BBC Children in Need, Comic Relief and MacMillan, the centres have worked with the Rapid Relief Team (RRT) in distributing food parcels to ensure the most vulnerable have access to essential food items.

Partnership Working; The childcare team continue to work in partnership with Early Years Family Service, Children's Services, Speech and Language, Health Visitor (to name a few), and Early Years Partnership. The maintenance team and Senior Early Years Professional have been working in partnership with Community Payback Service, Volunteer It Yourself, and the various departments of Norfolk County Council to raise funds to support the development of the community garden, which comprises a meadow and wooded area. There is now an outdoor classroom, potting shed, and storage areas so that the local community can come in and use the area to relax and enjoy gardening as well as improve health and well-being. In March, we were successful in a grant application, which will allow us to set-up a forest school like area for use by local community groups.

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT

Local Health Team; The childcare staff have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan reviews for the children (2-year checks).

FINANCIAL REVIEW / PLANS FOR THE FUTURE

The accounts have been finalised for the year ending 31 March 2023 and independently examined. We have been able to continue to claim funds for 2-, 3- and 4-year-olds and Norfolk County DECAN/quality grants have also been successfully made to support some specific enhanced provision projects for example the development of the outdoor area and a dental hygiene take home story sacks, both of which have been well received by staff and families.

Unfortunately, with the rising costs of providing quality childcare; this has been another difficult year to balance the demands of the cost of our childcare service against the revenue available from the government funding and childcare fees. We are very mindful that the government funding no-longer meets the full cost of the service provided and as such we have needed to review our income and expenditure, with the fee's being increased. This rising cost of our service has caused increasing tensions on the budgets and the financial sustainability of Mr Bee's not least the rise in national living wage, and the cost of living crisis to include utility/food/resources costs and the need for ongoing maintenance at each Centre. However, we feel that we have been able to take prompt and decisive action to ensure that Mr Bee's remains viable, hence grants and other such funding streams have been explored to support both some of our building repair bills as well as to continue to improve the quality of service offered. A successful grant was made to support the cost of roof repairs and recently we have had another grant to allow us to update the fire system at St Augustine's.

We successfully appointed a new finance officer and she has been inducted and supported by our accountant to review and refine the financial systems used. She has worked closely with our independent examiners to review our spend and put in place more robust financial controls resulting in periods of non-essential spending being put on hold to ease pressure on the budget. Note that EYPP/SEN funding and other such targeted funding has been allocated in keeping with the requirements of the funding stream.

Staff wages have been reviewed in light of the National Minimum and Living Wage increases resulting in most staff having a pay increase, a new pay-scale was approved by the trustee's in keeping with the NMW and NLW.

In an effort to ensure that room rentals, rent and hire agreements for the clients using St Augustine's have also been reviewed and increased in keeping with inflation.

**MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT**

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.

The level of reserves is monitored and reviewed at the regular trustees meetings.

The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

**MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT**

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees on*Jacquette Nowrung*.....

18 Oct 2023

**J Nowrung
Trustee**

MR BEE'S FAMILY CENTRE (KING'S LYNN)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Notes	Endowment Fund 2023 £	Restricted Fund 2023 £	Unrestricted Fund 2023 £	Total 2023 £	Total 2022 £
<u>INCOMING RESOURCES</u>						
Charitable activities		-	36,368	717,259	753,627	792,818
Other trading activities		-	-	4,073	4,073	4,349
Donations and Legacies		-	-	42,337	42,337	44,840
Government grants		-	-	-	-	29,154
Total Income	3	-	36,368	763,669	800,037	871,161
<u>RESOURCES EXPENDED</u>						
Charitable activities		3,065	35,499	851,060	889,624	828,981
Total Expenditure	4	3,065	35,499	851,060	889,624	828,981
Net income/(expenditure)		(3,065)	869	(87,391)	(89,587)	42,180
Transfers between funds		-	5,118	(5,118)	-	-
Transfer from old charity		-	-	-	-	-
Total funds brought forward		117,406	-	605,693	723,099	680,919
Total funds carried forward		114,341	5,987	513,184	633,512	723,099

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

All income resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
BALANCE SHEET
YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	7		161,258		167,068
<u>CURRENT ASSETS</u>					
Debtors	8	431,738		449,933	
Cash at bank and in hand		<u>87,543</u>		<u>156,540</u>	
			519,281		606,473
<u>CREDITORS</u>					
Amounts falling due within one year	9		47,027		50,442
<u>NET CURRENT ASSETS</u>			<u>472,254</u>		<u>556,031</u>
<u>NET ASSETS</u>			<u>633,512</u>		<u>723,099</u>
<u>FUNDS</u>					
Unrestricted	11		513,184		605,693
Endowment Fund	11		114,341		117,406
Restricted	11a		5,987		-
<u>TOTAL FUNDS</u>			<u>633,512</u>		<u>723,099</u>

Approved by the Board of Trustees on 18 Oct 23 and signed on its behalf by:

Jeanette Nowrung
J Nowrung
Trustee

1. Principal Accounting Policies

1.1 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The accounts have been prepared on a going concern basis.

Budgets are completed for the following year, and plans have been put in place to ensure the continued supply of childcare to the local community.

The charity have already implemented cost saving changes, and will continue to monitor the centre's cost, to ensure continued services.

2. Accounting Policies

2.1 Incoming Resources

Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets considered for future use are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	15% reducing balance basis
Motor vehicles	25% reducing balance basis

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2023

	Endowment			Total 2023 £	Total 2022 £
	Fund 2023 £	Restricted 2023 £	Unrestricted 2023 £		
3. Incoming Resources					
Charitable Activities					
Government grants	-	35,731	403,088	438,819	409,391
Nursery fees	-	-	314,171	314,171	383,427
Other Grants	-	637	-	637	-
Other Trading Activities					
Other income	-	-	588	588	1,789
Café & Refreshments	-	-	3,485	3,485	2,560
Donations and Legacies					
Donations	-	-	42,337	42,337	44,840
COVID-19					
JRS Grant	-	-	-	-	29,154
Total	-	36,368	763,669	800,037	871,161

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	Endowment			Total 2023	Total 2022
	Fund 2023	Restricted 2023	Unrestricted 2023		
4. Charitable Activities	£	£	£	£	£
Equipment and Materials	-	21,999	10,899	32,898	9,430
Food and Drink	-	-	15,806	15,806	13,073
Other Childcare	-	-	988	988	690
Wages	-	9,981	616,410	626,391	605,365
Employers National Insurance	-	-	33,030	33,030	29,648
Pension	-	-	10,620	10,620	9,693
Staff Training	-	-	1,369	1,369	5,569
Staff Welfare	-	-	817	817	1,793
Travel	-	-	283	283	-
Rent	-	-	5,000	5,000	5,000
Water and Rates	-	-	2,597	2,597	4,370
Light and Heat	-	-	29,726	29,726	28,792
Repairs & Maintenance	-	2,866	54,485	57,351	40,039
Insurance	-	-	6,133	6,133	6,908
Motor	-	-	2,136	2,136	3,435
Computer Costs	-	653	12,403	13,056	8,289
Telephone	-	-	3,954	3,954	4,326
Printing, Postage, Stationery	-	-	1,124	1,124	786
Equipment Lease	-	-	2,928	2,928	-
Depreciation	3,065	-	3,330	6,395	6,715
Cleaning	-	-	24,163	24,163	27,435
Waste disposal	-	-	7,699	7,699	9,602
Interest Payable	-	-	-	-	1,073
Payroll	-	-	-	-	2,667
Accountancy	-	-	5,160	5,160	4,283
	3,065	35,499	851,060	889,624	828,981

	Endowment			Total 2023	Total 2022
	Fund 2023	Restricted 2023	Unrestricted 2023		
5. Governance Costs	£	£	£	£	£
Independent Examination	-	-	2,800	2,800	3,360

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

6. Staff Costs and Numbers

	£
Salaries	626,391
Social Security	33,030
Pension costs	10,620
	<u>670,041</u>

The average monthly number of employees during the period

	<u>Number</u>
Full time	11
Part time	<u>30</u>
	<u>41</u>

No employee received remuneration of more than £60,000.

Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

7. Tangible Fixed Assets

	Freehold Property	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost:				
At 1 April 2022	205,194	161,555	1,500	368,249
Additions	-	585	-	585
Disposals	-	-	-	-
At 31 March 2023	<u>205,194</u>	<u>162,140</u>	<u>1,500</u>	<u>368,834</u>
Depreciation:				
At 1 April 2022	52,475	147,710	996	201,181
Provision for the year	4,104	2,165	126	6,395
On disposals	-	-	-	-
At 31 March 2023	<u>56,579</u>	<u>149,875</u>	<u>1,122</u>	<u>207,576</u>
Net book value at 31 March 2022	<u>152,719</u>	<u>13,845</u>	<u>504</u>	<u>167,068</u>
Net book value at 31 March 2023	<u>148,615</u>	<u>12,265</u>	<u>378</u>	<u>161,258</u>

8. Debtors	2023	2022
	£	£
Trade debtors	26,634	46,137
Other debtors	1,253	8,286
Prepayments	4,336	4,631
Related Party Loan	399,515	390,879
	<u>431,738</u>	<u>449,933</u>

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2023

9. Creditors – Amounts Falling Due within One Year

	2023	2022
	£	£
Trade creditors	6,900	6,934
Taxes and Social Security costs	7,077	6,612
Accruals and deferred income	31,362	35,021
Pension	1,688	1,875
	47,027	50,442

10. Analysis of Net Assets between Funds

	Endowment Fund	Restricted Funds	Designated Funds	General Funds	Total
Tangible fixed assets	114,341	-	-	46,917	161,258
Current assets	-	5,987	-	513,294	519,281
Current liabilities	-	-	-	47,027	47,027
	114,341	5,987	-	513,184	633,512

11. Funds

	Balance At 1.4.2022	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2023
	£	£	£	£	£
General Fund	605,693	763,669	(851,060)	(5,118)	513,184
Restricted	-	36,368	(35,499)	5,118	5,987
Endowment Fund	117,406	-	(3,065)	-	114,341
	723,099	800,037	(889,624)	-	633,512

	Balance At 1.4.2022	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2023
	£	£	£	£	£
11a. Restricted Fund					
SEN	-	16,268	(12,564)	-	3,704
EYPP	-	9,770	(9,770)	-	-
NCC Go Digital Grant	-	500	(500)	-	-
NCC Early Childhood Grant	-	1,723	(1,716)	-	7
Restricted Funds C/fwd	-	28,261	(24,550)	-	3,711

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	Balance At 1.4.2022	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2023
	£	£	£	£	£
11a. Restricted Fund					
Restricted Fund B/fwd	-	28,261	(24,550)	-	3,711
Childrens Services - Under Fives	-	484	(484)	-	-
BCKLWN - Roof	-	2,000	(2,000)	-	-
Fundraising - IT	-	153	(153)	-	-
Community Fund	-	-	(3,098)	5,097	1,999
EYDP	-	500	(223)	-	277
Equality Funding	-	4,970	(4,991)	21	-
Total Restricted	-	36,368	(35,499)	5,118	5,987
Total funds	723,099	800,037	(889,624)	-	633,512

Purpose of Restricted Grants;

SEN	This funding is available to all children in receipt of early education and do not have an issued or agreed EHCP
EYPP	Early Years Pupil Premium (EYPP) provides extra funding for 3 and 4 year old children: whose parents are in receipt of certain benefits or who have been in care or adopted from care (approximately 13% of children).
NCC Go Digital Grant	To improve the website
NCC Early Childhood Grant	To improve dental hygiene
Childrens Services - Under Fives	Summer under 5's fun activities
BCKLWN - Roof	Roof repairs
Fundraising - IT	To upgrade computer systems
Community Fund	To improve the community garden
EYDP	To support the development of the most disadvantaged children between the ages of 2 and 4 – for Springwood and St Augustine's nursery
Equality Funding	To develop the outdoor environment at Springwood and staff training

12. Related Party Transactions

The charity is controlled by its board of trustees.

Mr Bee's are owed £399,515 by Family Support Centre Limited as at the 31 March 2023. The company made donations to the charity of £42,337 during the year. J Nowrung and S Jenner are trustees of Mr Bee's Family Centre and are also the directors of Family Support Centre Limited.

The shares in the Family Support Centre Limited are owned by Mr Bee's Family Centre who also control the company.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2023**

I report to the trustees on my examination of the Financial Statements of Mr Bee's Family Centre (King's Lynn) for the year ended 31 March 2023, charity number 1169475, which are set out on pages 1 to 9.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 accounts did not accord with those records; or
- 3 the accounts did 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.

Kezia Benefer FCCA
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB

Date: 20 Oct 2023

MR BEE'S FAMILY CENTRE (KING'S LYNN)

England & Wales - Charity number 1169475

Accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

Charity Registration Number: 1169475

MR BEE'S FAMILY CENTRE (KING'S LYNN)
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MR BEE'S FAMILY CENTRE (KING'S LYNN)
LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity No: 1169475

Addresses: Central & Head Office 3 - 5 Hamburg Way Springwood High School
 St Augustine's Healthy North Lynn Industrial Est. Queensway
 Living Centre King's Lynn King's Lynn
 Columbia Way Norfolk Norfolk
 Kings Lynn PE30 2ND PE30 4AW
 Norfolk
 PE30 2LB

Telephone: 01553 692797 01553 777097 01553 766661

Trustees: J Nowrung
 L Hartley
 K Le serve
 S Jenner

Bankers: Lloyds TSB Bank Plc
 21-23 High Street
 King's Lynn
 Norfolk

Solicitors: Ward Gethin
 3 Regis Place
 Bergen Way
 Kings Lynn
 Norfolk
 PE30 2JN

Independent Examiner: Hayhow and Co
 Chartered Certified Accountants & Business Advisors
 19 King Street
 King's Lynn
 Norfolk
 PE30 1HB

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests. The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is governed by a Trust Deed which requires that there shall be at least three trustees. A trustee is recommended by an existing trustee and invited to a meeting and then elected at the next trustees meeting.

All trustees receive adequate induction and training.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

ACHIEVEMENTS AND PERFORMANCE

Mr Bee's family centre has had a busy and challenging year whereby a number of systems, policies and protocols have been reviewed resulting in a more streamlined service being offered.

At the beginning of the school year, the numbers of children attending were still quite low due to lockdown rules and at times, high numbers of families isolating due to the pandemic. Mr Bee's employed 48 staff members and to meet financial restraints, asked for volunteers for furlough which was well received by staff members and had a huge impact on reducing operating costs and the longevity of Mr Bee's. Despite the many uncertainties and inconsistencies with staffing and the numbers of children attending, Mr Bee's continued to operate for another year.

ACHIEVEMENTS AND PERFORMANCE - continued

- The use of Famly to document and record accidents and incidents has been embedded into practice allowing childcare staff to quickly share these with parents/carers and thus developing strong communication systems between home and nursery.

- The use of Famly supported with communication with parents allowing us to communicate with families quickly, particularly when guidance seemingly changed overnight and new processes and protocols require to go in place.

- The use of Famly allowed staff to share activities with families who were unable to attend the centre and provide ideas for parents who were in lockdown, in particularly support for school readiness.

- Professional development days took place, albeit in a different format to previous years due to the need to social distance with staff participating in In the Moment Planning and training based on the need of the individual centre which included Child Protection, First Aid and Food Safety, as well as high cleaning the childcare rooms ready for the following term.

- Our apprentices completed nationally recognised level 3 training.

- Staff have updated relevant mandatory qualifications – including first aid, Covid-Prevent and safeguarding, with sessions on the latest requirements and legislation.

- We continued to successfully implement the Early Years Foundation Stage in keeping with best practice as identified in the OfSTED reports.

- Centres operated efficiently as we came out of lockdown in April, ensuring all additional measures were put in place to ensure to keep the children, families and staff safe, especially during outbreaks.

- Children continued to take walks in the local environment.

- The community spirit during pandemic continued with families supporting the centres and the control measures they have to put in place during staff shortages.

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT

STAFF REPORT AND UPDATE

Childcare Staff Team;

The end of the school year has seen the return to a 'new' norm as the world comes out of lockdown and our staff return to their own centres, bringing back the continuity of care for the children. Mr Bee's team is stronger having been given an opportunity to work alongside people they wouldn't normally work alongside, as well as share skills and experiences. Returning to the 'new' norm has had its challenges, particularly as some staff returned to work for the first time in many months. This being said, staff have met each challenge head on ensuring they provide a consistent, stimulating and safe environment for the families as they get used to returning to usual daily life. Well done – everyone – your dedication is very much valued.

Baby and Toddler group remained closed and will reopen as government guidance allows.

Operational and Support Staff;

The financial team continue to work diligently to ensure systems and processes are followed and accounts accurate. The human resource officer resigned and HR is now the responsibility of the Senior Early Years Professional. A payroll clerk has been hired to work with our accountants to process payroll. The Café remains closed but re-opened to provide hot lunches for the childcare centres. The maintenance team began the huge task of addressing the backlog of maintenance and development due to the impact of COVID and finances. It is hoped the development of the community gardens will continue and support has been requested from Community Payback and other organisations to complete the capital work required in the meadow and wooded areas. The St Augustine's building has new tenants with the midwives taking over the upstairs suite in addition to the consultation room on the ground floor. Again, the dedication of all has paved the way to returning to a 'new norm'. Well done.

Fundraising;

Whilst Covid-19 has again prevented participation in some of the usual events like BBC Children in Need, Comic Relief and MacMillan, the centres have worked with the Rapid Relief Team (RRT) in distributing food parcels to ensure the most vulnerable have access to essential food items.

Partnership Working;

The childcare team continue to work in partnership with Early Years Family Service, Children's Services, Speech and Language, Health Visitor (to name a few), and Early Years Partnership. Much of which has had to be completed virtually with few visits taking place at the Centre. Some schools continued their visits to support with school readiness whilst observing social distancing measures. Centres have worked closely with other organisations to ensure they keep in touch with vulnerable children and their families who have chosen not to come into the nursery.

**MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT**

Local Health Team;

The childcare staff have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan reviews for the children (2 year checks).

FINANCIAL REVIEW / PLANS FOR THE FUTURE

At the end of the year the charity held £156,540 in the bank. Trustees recognise that they must not only invest in promoting, developing and improving the services provided but also ensure that sufficient income and reserves are secured to meet the day to day running expenses of the charity.

The trustees have continued to engage the services of Hayhow for the purpose of the independent examination of the annual accounts and to support the financial running of the organisation. Under there guidance we have worked diligently to ensure the financial security and stability of Mr Bee's. As a result of a cost saving review we have moved the management of our accounts to Xero this has facilitated a more robust system and controls to ensure best practice is adhered to.

Financially it has been yet another tricky year as we have worked through COVID and the restriction and constrains this has caused. Not least the pressure that the loss of revenue from our childcare and tenants has had on the budgets. We have been able to make use of The Government Job Retention Scheme and put some staff onto the scheme to allow us to claim support with their wages in keeping with the guidance for this scheme. Alongside those staff on furlough we have needed to reduce hours for all staff. We have really valued the goodwill shown by staff as they have worked on reduced hours and salaries to support the future of Mr Bee's. Notably it was only in Sept 2021 that most of our staff returned to their normal working hours to meet the growing demands for childcare places.

This has been another difficult year to balance the demands of the rising cost of providing a quality childcare service against the revenue available from the government funding and childcare fee's. The rising cost of our service has caused increasing tensions on the budgets and financial sustainability of Mr Bee's. We have been able to continue to claim funds for 2, 3 and 4 year olds and Norfolk County Council made payments based on estimated attendance rather than actual attendance; which helped to keep us viable and afloat during the toughest 'national shutdown' times. As the drop in fee paying children attending presented us with the dilemma of how to ensure that Mr Bee's remained financial secure; without overtly disadvantaging families and maintaining recommended good practice. This resulted in many very difficult decision having to be made by the trustee's to achieve this aim including;

-

Putting on hold Non-funded childcare fee's reviews and increases until early summer 21.

FINANCIAL REVIEW / PLANS FOR THE FUTURE Cont...

- Spending / Costing reviewed and savings made where possible including utilities and other such running costs.
- Reducing staff wage bills by the use of the JRS and staff agreeing to work reduced hours neither of which could not have been achieved without the goodwill of the staff team, the trustees really value how staff have 'step up' when it was most needed – this was a brilliant effort by all.
- Staff wages will be reviewed and increased in line with recommendations for minimum wage and the living wage from April 2022

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.

The level of reserves is monitored and reviewed at the regular trustees meetings.

The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

**MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT**

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees on

Jeanette Nowrung
2 August 22

**J Nowrung
Trustee**

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 STATEMENT OF FINANCIAL ACTIVITIES
 YEAR ENDED 31 MARCH 2022

	Notes	Endowment Fund 2022 £	Restricted Fund 2022 £	Unrestricted Fund 2022 £	Total 2022 £	Total 2021 £
<u>INCOMING RESOURCES</u>						
Charitable activities		-	-	792,818	792,818	666,263
Other trading activities		-	-	4,349	4,349	3,378
Donations and Legacies		-	-	44,840	44,840	32,806
Government grants		-	-	29,154	29,154	214,532
Total Income	3	-	-	871,161	871,161	916,979
<u>RESOURCES EXPENDED</u>						
Charitable activities		3,065	-	825,916	828,981	804,278
Total Expenditure	4	3,065	-	825,916	828,981	804,278
Net income/(expenditure)		(3,065)	-	45,245	42,180	112,701
Transfers between funds		-	-	-	-	-
Transfer from old charity		-	-	-	-	-
Total funds brought forward		120,471	-	560,448	680,919	568,218
Total funds carried forward		117,406	-	605,693	723,099	680,919

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

All income resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 BALANCE SHEET
 YEAR ENDED 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	7		167,068		173,435
<u>CURRENT ASSETS</u>					
Debtors	8	449,933		438,386	
Cash at bank and in hand		<u>156,540</u>		<u>167,377</u>	
			606,473		605,763
<u>CREDITORS</u>					
Amounts falling due within one year	9		50,442		98,279
<u>NET CURRENT ASSETS</u>			<u>556,031</u>		<u>507,484</u>
<u>NET ASSETS</u>			<u><u>723,099</u></u>		<u><u>680,919</u></u>
<u>FUNDS</u>					
Unrestricted	11		605,693		560,448
Endowment Fund	11		117,406		120,471
Restricted	11a		-		-
<u>TOTAL FUNDS</u>			<u><u>723,099</u></u>		<u><u>680,919</u></u>

Approved by the Board of Trustees on 2 August 22 and signed on its behalf by:

Jeanette Nowrung
 J Nowrung
 Trustee

1. Principal Accounting Policies

1.1 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The accounts have been prepared on a going concern basis.

Budgets are completed for the following year, and plans have been put in place to ensure the continued supply of childcare to the local community.

The charity have already implemented cost saving changes, and will continue to monitor the centre's cost, to ensure continued services.

2. Accounting Policies

2.1 Incoming Resources

Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets considered for future use are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	15% reducing balance basis
Motor vehicles	25% reducing balance basis

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2022

	Endowment			Total 2022 £	Total 2021 £
	Fund 2022 £	Restricted 2022 £	Unrestricted 2022 £		
3. Incoming Resources					
Charitable Activities					
Government grants	-	-	409,391	409,391	441,871
Nursery fees	-	-	383,427	383,427	224,392
Other Trading Activities					
Other income	-	-	1,789	1,789	3,100
Café & Refreshments	-	-	2,560	2,560	278
Donations and Legacies					
Donations	-	-	44,840	44,840	32,806
COVID-19					
BCKLWN Grant	-	-	-	-	10,000
JRS Grant	-	-	29,154	29,154	204,532
Total	-	-	871,161	871,161	916,979

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

4. Charitable Activities	Endowment			Total 2022 £	Total 2021 £
	Fund 2022 £	Restricted 2022 £	Unrestricted 2022 £		
Equipment and Materials	-	-	9,430	9,430	991
Food and Drink	-	-	13,073	13,073	7,590
Other Childcare	-	-	690	690	875
Wages	-	-	605,365	605,365	636,478
Employers National Insurance	-	-	29,648	29,648	19,205
Pension	-	-	9,693	9,693	8,759
Staff Training	-	-	5,569	5,569	672
Staff Welfare	-	-	1,793	1,793	302
Travel	-	-	-	-	15
Rent	-	-	5,000	5,000	5,000
Water and Rates	-	-	4,370	4,370	5,102
Light and Heat	-	-	28,792	28,792	30,671
Repairs & Maintenance	-	-	40,039	40,039	16,714
Insurance	-	-	6,908	6,908	5,514
Motor	-	-	3,435	3,435	2,329
Computer Costs	-	-	8,289	8,289	8,256
Telephone	-	-	4,326	4,326	4,484
Printing, Postage, Stationery	-	-	786	786	5,315
Depreciation	3,065	-	3,650	6,715	7,141
Profit/Loss on Disposal	-	-	-	-	(250)
Cleaning	-	-	27,435	27,435	19,219
Waste disposal	-	-	9,602	9,602	7,330
Interest Payable	-	-	1,073	1,073	686
Legal and Professional	-	-	-	-	480
Payroll	-	-	2,667	2,667	7,200
Accountancy	-	-	4,283	4,283	4,200
	3,065	-	825,916	828,981	804,278

5. Governance Costs	Endowment			Total 2022 £	Total 2021 £
	Fund 2022 £	Restricted 2022 £	Unrestricted 2022 £		
Independent Examination	-	-	3,360	3,360	2,800

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

6. Staff Costs and Numbers

	£
Salaries	605,365
Social Security	29,648
Pension costs	9,693
	<u>644,706</u>

The average monthly number of employees during the period

	<u>Number</u>
Full time	28
Part time	<u>18</u>
	<u>46</u>

No employee received remuneration of more than £60,000.

Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2022

7. Tangible Fixed Assets

	Freehold Property	Equipment	Motor Vehicles	Total
Cost:	£	£	£	£
At 1 April 2021	205,194	161,207	1,500	367,901
Additions	-	348	-	348
Disposals	-	-	-	-
At 31 March 2022	<u>205,194</u>	<u>161,555</u>	<u>1,500</u>	<u>368,249</u>
Depreciation:				
At 1 April 2021	48,371	145,267	828	194,466
Provision for the year	4,104	2,443	168	6,715
On disposals	-	-	-	-
At 31 March 2022	<u>52,475</u>	<u>147,710</u>	<u>996</u>	<u>201,181</u>
Net book value at 31 March 2021	<u>156,823</u>	<u>15,940</u>	<u>672</u>	<u>173,435</u>
Net book value at 31 March 2022	<u>152,719</u>	<u>13,845</u>	<u>504</u>	<u>167,068</u>

8. Debtors	2022	2021
	£	£
Trade debtors	46,137	37,568
Other debtors	8,286	12,098
Prepayments	4,631	2,708
Related Party Loan	390,879	386,012
	<u>449,933</u>	<u>438,386</u>

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2022

9. Creditors – Amounts Falling Due within One Year

	2022	2021
	£	£
Trade creditors	6,934	10,128
Taxes and Social Security costs	6,612	36,655
Accruals and deferred income	35,021	49,685
Pension	1,875	1,811
	<u>50,442</u>	<u>98,279</u>

10. Analysis of Net Assets between Funds

	Endowment Fund	Restricted Funds	Designated Funds	General Funds	Total
Tangible fixed assets	117,406	-	-	49,662	167,068
Current assets	-	-	-	606,473	606,473
Current liabilities	-	-	-	50,442	50,442
	<u>117,406</u>	<u>-</u>	<u>-</u>	<u>605,693</u>	<u>723,099</u>

11. Unrestricted Fund

	Balance At 1.4.2021	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2022
	£	£	£	£	£
General Fund	560,448	871,161	(825,916)	-	605,693
Endowment Fund	120,471	-	(3,065)	-	117,406
	<u>680,919</u>	<u>871,161</u>	<u>(828,981)</u>	<u>-</u>	<u>723,099</u>

11a. Restricted Fund

	Balance At 1.4.2021	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2022
	£	£	£	£	£
Restricted Fund	-	-	-	-	-
	<u>680,919</u>	<u>871,161</u>	<u>(828,981)</u>	<u>-</u>	<u>723,099</u>

12. Related Party Transactions

The charity is controlled by its board of trustees.

Mr Bee's are owed £390,879 by Family Support Centre Limited as at the 31 March 2022. The company made donations to the charity of £44,002 during the year. J Nowrung and S Jenner are trustees of Mr Bee's Family Centre and are also the directors of Family Support Centre Limited.

The shares in the Family Support Centre Limited are owned by Mr Bee's Family Centre who also control the company.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2022**

I report to the trustees on my examination of the Financial Statements of Mr Bee's Family Centre (King's Lynn) for the year ended 31 March 2022, charity number 1169475 , which are set out on pages 1 to 9.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts under section 145 of the Charities Act,
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

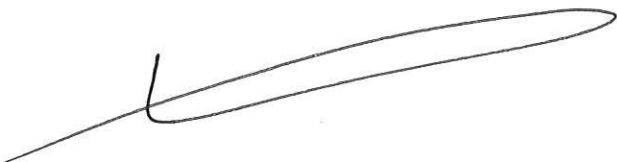
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2022**

Independent examiner's statement

In connection with my examination, no material matters, except for those detailed in the emphasis of matter paragraph, have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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.



Kezia Benefer FCCA
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB

Date: 2 August 22

MR BEE'S FAMILY CENTRE (KING'S LYNN)

England & Wales - Charity number 1169475

Accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

Charity Registration Number: 1169475

MR BEE'S FAMILY CENTRE (KING'S LYNN)
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MR BEE'S FAMILY CENTRE (KING'S LYNN)
LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity No: 1169475

Addresses: Central & Head Office 3 - 5 Hamburg Way Springwood High School
 St Augustine's Healthy North Lynn Industrial Est. Queensway
 Living Centre King's Lynn King's Lynn
 Columbia Way Norfolk Norfolk
 Kings Lynn PE30 2ND PE30 4AW
 Norfolk
 PE30 2LB

Telephone: 01553 692797 01553 777097 01553 766661

Trustees: J Nowrung
 L Hartley
 K Le serve
 S Brearly
 S Jenner

Bankers: Lloyds TSB Bank Plc
 21-23 High Street
 King's Lynn
 Norfolk

Solicitors: Ward Gethin
 3 Regis Place
 Bergen Way
 Kings Lynn
 Norfolk
 PE30 2JN

Independent Examiner: Hayhow and Co
 Chartered Certified Accountants & Business Advisors
 19 King Street
 King's Lynn
 Norfolk
 PE30 1HB

MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests. The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is governed by a Trust Deed which requires that there shall be at least three trustees. A trustee is recommended by an existing trustee and invited to a meeting and then elected at the next trustees meeting.

All trustees receive adequate induction and training.

TRUSTEES AND ORGANISATIONAL MATTERS

The trustees of the charity during the year are shown in the legal and administrative section.

ACHIEVEMENTS AND PERFORMANCE

Mr Bee's family centre has had a busy and challenging year whereby a number of systems, policies and protocols have been reviewed resulting in a more streamlined service being offered.

At the beginning of the school year, the family support centre number grew with in excess of 450 families on our register and 58 staff members both childcare and operational. This of course, was until March 2020 when the pandemic hit and like most organisation, uncertainties began and daily operation became increasingly difficult. The Mr Bee's team is strong and coped with these changes well and continued to operate throughout the pandemic.

- The use of Famly to document and record the children's learning has been embedded into practice allowing childcare staff to spend more time with the children and less time record keeping.

ACHIEVEMENTS AND PERFORMANCE - continued

- Parents continue to provide good feedback with regards to the new system which allows ease of access to children learning and development, communication between home and nursery continually promoting the partnership with parents.

- All staff members have participated in staff Development days, the later part of the year being virtually – in keeping with job roles and areas of responsibility. in the moment planning training completed ready for the new school year.

- Our apprentices completed nationally recognised level 2 and 3 whilst another staff member completed their BA Hons.

- Staff have updated relevant mandatory qualifications – including first aid, Covid-Prevent and safeguarding, with sessions on the latest requirements and legislation.

- We continued to successfully implement the Early Years Foundation Stage in keeping with best practice as identified in the OfSTED reports.

- Centres operated efficiently during the pandemic, ensuring all additional measures were put in place to ensure to keep the children, families and staff safe.

- Children have had the opportunity to visit various locations when pandemic permitted in the local environment.

- Surviving the pandemic financially – staff members have been extremely supporting with opting to be furloughed through the job retention scheme or agreeing to reduce hours to support the future of Mr Bee's – their commitment is second to none.

- Community spirit revived with kind donations, supporting with shopping as well as words of encouragement.

- Home learning was put in place by way of 'graduation packs' being put in place for children going to reception, video for the children who could not attend to keep in touch with their peers and key people, virtual story times and ideas for activities which can take place at home.

STAFF REPORT AND UPDATE

Childcare Staff Team;

This year we said goodbye to some of our long serving members of staff as they head off to try something a little different or move to pastures new. Congratulations to those who still managed to get married, despite the odds being against family gathering's in the current climate. Staff have transitioned from one centre to another during the pandemic which has been challenging but positive at the same time – reuniting the whole Mr Bee's team. Teams have had to pool their resources, skill wise and environmentally to provide consistent, stimulating and safe care for the families during anxious and uncertain times. Often becoming the only 'stable' part of life during Covid-19. Well done to all staff and families working together, we wouldn't have been able to get through it without you!

Parent and Toddler group started in September 2019 and was successfully running with a group of ten parents. The group stopped in March 2020 during the pandemic and it is hoped this will start running again as soon as it is safe to do so.

Operational and Support Staff;

The financial team continue to work diligently over the past year which has seen new systems and processes put in place. A human resource officer was hired to support with the growing numbers of staff, employment legislation and payroll which was very supportive during the introduction of the Government's job retention scheme. In March, however, it was necessary to put Head Office on lockdown and all but a skeleton staff at Mr Bee's and the doctor's office were present on site meaning the Café temporarily closed. Necessary maintenance was completed but visions of developing our community outdoor areas put on hold. It was a difficult and uncertain time for all Head Office staff and their professional approach during this period as they continued to provide support to our clients in a friendly and professional manner which is very much valued and an indication of how dedicated staff are to our organisation.

Fundraising;

The staff and children have organised fundraising for those less fortunate in the local and wider community and have supported BBC Children in Need this year. Covid-19 has prevented participating in some of the usual events such as Comic Relief and MacMillan Coffee Morning. Some staff members have chosen Mr Bee's as their chosen charity to individually raise funds.

Partnership Working;

The development of the community garden at St Augustine's was started by the NCS program at the local college last year and the Mr Bee's maintenance team had been working hard to continue this project up until the pandemic. We are currently looking for support from 'Unpaid Work' to continue and hope to have the garden up and running in the near future with the support of local organisations and volunteers. The aim is to creating a community garden and wooded area whereby those from the local area can come and relax and enjoy gardening, improve health and well-being.

MR BEE'S FAMILY CENTRE (KING'S LYNN) TRUSTEES REPORT

Local Health Team;

The childcare staff have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan reviews for the children (2 year checks).

FINANCIAL REVIEW / PLANS FOR THE FUTURE

At the end of the year the charity held £167,377 in the bank. Trustees recognise that they must not only invest in promoting, developing and improving the services provided but also ensure that sufficient income and reserves are secured to meet the day to day running expenses of the charity.

Financially it has been a really tricky year as we have worked through COVID and the restriction and constrains this has caused. Not least the pressure that the loss of revenue from our childcare has had on the budgets. We have been able to make use of The Government Job Retention Scheme and put some staff onto the scheme to allow us to claim support with their wages keeping within the guidance of the scheme. Alongside those staff on furlough we have needed to reduce hours for all staff. We have really valued the goodwill shown by staff as they have worked on reduced hours and salaries to support the future of Mr Bee's.

This has been another difficult year to balance the demands of the cost of providing a quality childcare service against the revenue available from government funding and childcare fee's. The rising cost of our service has caused increasing tensions on the budgets and financial sustainability of Mr Bee's. We have been able to continue to claim funds for 2, 3 and 4 year olds and Norfolk County Council have made payments based on estimated attendance rather than actual attendance; which has helped to keep us viable and afloat during the toughest 'national shutdown' times. As the drop in fee paying children attending presented us with the dilemma of how to ensure that Mr Bee's remained financial secure; without overtly disadvantaging families and maintaining recommended good practice. This resulted in many very difficult decision's having to be made by the trustee's to achieve this, including ;

- Putting on hold Non-funded childcare fee's reviews and increases until early summer 21.
- Spending / Costing reviewed and savings made where possible including utilities and other such running costs.
- Reducing staff wage bills by the use of the JRS and staff agreeing to work reduced hours neither of which could not have been achieved without the goodwill of the staff team the trustees really value how staff have 'step up' when it was most needed – this was a brilliant effort by all.

FINANCIAL REVIEW / PLANS FOR THE FUTURE Cont...

- Staff wages reviewed and increased in line with recommendations for minimum wage and the living wage from April 2021.

RESERVES

The unrestricted funds are used for the general purposes within the charity. The restricted funds are used according to their original instruction.

The level of reserves is monitored and reviewed at the regular trustees meetings.

The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the sites for one year, including all free family services, and that this is to be monitored and maintained throughout the year.

MAJOR RISKS

The main risk experienced by the charity is the competition from other nursery and childcare services in the area. This is closely monitored and action put in place where necessary to protect against the impact on the charity.

**MR BEE'S FAMILY CENTRE (KING'S LYNN)
TRUSTEES REPORT**

STATEMENT OF RESPONSIBILITIES OF TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees on 8/7/21

J Nowrung
Trustee

Jeanette Nowrung
8/7/21

MR BEE'S FAMILY CENTRE (KING'S LYNN)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	Notes	Endowment Fund 2021 £	Restricted Fund 2021 £	Unrestricted Fund 2021 £	Total 2021 £	Total 2020 £
<u>INCOMING RESOURCES</u>						
Charitable activities		-	-	666,263	666,263	895,814
Other trading activities		-	-	3,378	3,378	14,549
Donations and Legacies		-	-	32,806	32,806	47,878
Government grants		-	-	214,532	214,532	-
Total Income	3	-	-	916,979	916,979	958,241
<u>RESOURCES EXPENDED</u>						
Charitable activities		986	-	803,292	804,278	962,619
Total Expenditure	4	986	-	803,292	804,278	962,619
Net income/(expenditure)		(986)	-	113,687	112,701	(4,378)
Transfers between funds		-	-	-	-	-
Transfer from old charity		-	-	-	-	-
Total funds brought forward		121,457	-	446,761	568,218	572,596
Total funds carried forward		120,471	-	560,448	680,919	568,218

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

The notes on pages 10 to 17 form part of these accounts

MR BEE'S FAMILY CENTRE (KING'S LYNN)
BALANCE SHEET
YEAR ENDED 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	7		173,435		180,576
<u>CURRENT ASSETS</u>					
Debtors	8	438,386		416,057	
Cash at bank and in hand		<u>167,377</u>		<u>45,879</u>	
			605,763		461,936
<u>CREDITORS</u>					
Amounts falling due within one year	9		98,279		74,294
<u>NET CURRENT ASSETS</u>			<u>507,484</u>		<u>387,642</u>
<u>NET ASSETS</u>			<u>680,919</u>		<u>568,218</u>
<u>FUNDS</u>					
Unrestricted	11		560,448		446,761
Endowment Fund	11		120,471		121,457
Restricted	11a		-		-
<u>TOTAL FUNDS</u>			<u>680,919</u>		<u>568,218</u>

Approved by the Board of Trustees on^{8/7/21}..... and signed on its behalf by:

.....
Jacquette Nowrung
 J Nowrung
 Trustee

1. Principal Accounting Policies

1.1 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The accounts have been prepared on a going concern basis.

Budgets are completed for the following year, and plans have been put in place to ensure the continued supply of childcare to the local community.

The charity have already implemented cost saving changes, and will continue to monitor the centre's cost, to ensure continued services.

2. Accounting Policies

2.1 Incoming Resources

Incoming resources from children's clubs and nurseries are included when receivable. Grants and local authority fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Capital grants specifically for capital expenditure are converted by an inter-fund transfer at cost or held within endowment funds if necessary.

No income is shown net of expenditure.

2.2 Fund Accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by

2.3 Resources Expended

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligations to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenses are apportioned where necessary. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in respect of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity.

2.4 Tangible Fixed Assets and Depreciation

Individual assets costing £1,000 or more are capitalised at cost.

Depreciation is calculated to write off the costs of each asset over its estimated useful life

Freehold land	Nil
Freehold buildings	2% straight line basis
Equipment	15% reducing balance basis
Motor vehicles	25% reducing balance basis

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2021

	Endowment			Total 2021 £	Total 2020 £
	Fund 2021 £	Restricted 2021 £	Unrestricted 2021 £		
3. Incoming Resources					
Charitable Activities					
Government grants	-	-	441,871	441,871	488,154
Nursery fees	-	-	224,392	224,392	407,660
Other Trading Activities					
Other income	-	-	3,100	3,100	1,562
Café & Refreshments	-	-	278	278	12,987
Donations and Legacies					
Donations	-	-	32,806	32,806	47,878
COVID-19					
BCKLWN Grant	-	-	10,000	10,000	-
JRS Grant	-	-	204,532	204,532	-
Total	-	-	916,979	916,979	958,241

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

4. Charitable Activities	Endowment			Total 2021 £	Total 2020 £
	Fund 2021 £	Restricted 2021 £	Unrestricted 2021 £		
Equipment and Materials	-	-	991	991	7,357
Food and Drink	-	-	7,590	7,590	29,930
Other Childcare	-	-	875	875	1,170
Wages	-	-	636,478	636,478	726,902
Employers National Insurance	-	-	19,205	19,205	19,358
Pension	-	-	8,759	8,759	9,705
Staff Training	-	-	672	672	3,097
Staff Welfare	-	-	302	302	-
Travel	-	-	15	15	173
Rent	-	-	5,000	5,000	5,000
Water and Rates	-	-	5,102	5,102	5,931
Light and Heat	-	-	30,671	30,671	33,049
R&M Premises	-	-	16,714	16,714	30,097
R&M equipment	-	-	-	-	6,721
Insurance	-	-	5,514	5,514	5,224
Motor	-	-	2,329	2,329	5,617
Computer Costs	-	-	8,256	8,256	10,315
Telephone	-	-	4,484	4,484	4,419
Printing, Postage, Stationery	-	-	5,315	5,315	5,514
Depreciation	986	-	6,155	7,141	7,712
Profit/Loss on Disposal	-	-	(250)	(250)	-
Cleaning	-	-	19,219	19,219	24,433
Waste disposal	-	-	7,330	7,330	9,728
Bank and Card Charges	-	-	-	-	767
Interest Payable	-	-	686	686	-
Legal and Professional	-	-	480	480	-
Payroll	-	-	7,200	-	7,200
Accountancy	-	-	4,200	4,200	3,200
	986	-	803,292	797,078	962,619

5. Governance Costs	Endowment			Total 2021 £	Total 2020 £
	Fund 2021 £	Restricted 2021 £	Unrestricted 2021 £		
Independent Examination	-	-	2,800	2,800	3,200

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

6. Staff Costs and Numbers

	£
Salaries	636,478
Social Security	19,205
Pension costs	8,759
	<u>664,442</u>

The average weekly number of employees during the period

	<u>Number</u>
Full time	28
Part time	24
	<u>52</u>

No employee received remuneration of more than £60,000.

Trustees are not remunerated. No expenses are reimbursed to Trustees.

In addition volunteers donate a value, which it is impossible to reflect in the financial statements.

MR BEE'S FAMILY CENTRE (KING'S LYNN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

7. Tangible Fixed Assets

	Freehold Property	Equipment	Motor Vehicles	Total
Cost:	£	£	£	£
At 1 April 2020	205,194	161,207	15,190	381,591
Additions	-	-	-	-
Disposals	-	-	(13,690)	(13,690)
At 31 March 2021	205,194	161,207	1,500	367,901
Depreciation:				
At 1 April 2020	44,267	142,454	14,294	201,015
Provision for the year	4,104	2,813	224	7,141
On disposals	-	-	(13,690)	(13,690)
At 31 March 2021	48,371	145,267	828	194,466
Net book value at 31 March 2020	160,927	18,753	896	180,576
Net book value at 31 March 2021	156,823	15,940	672	173,435

8. Debtors

	2021	2020
	£	£
Trade debtors	37,568	36,754
Other debtors	12,098	364
Prepayments	2,708	1,667
Related Party Loan	386,012	377,272
	438,386	416,057

MR BEE'S FAMILY CENTRE (KING'S LYNN)
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2021

9. Creditors – Amounts Falling Due within One Year

	2021	2020
	£	£
Trade creditors	10,128	20,529
Taxes and Social Security costs	36,655	8,744
Accruals and deferred income	49,685	45,021
Pension	1,811	-
	98,279	74,294

10. Analysis of Net Assets between Funds

	Endowment Fund	Restricted Funds	Designated Funds	General Funds	Total
Tangible fixed assets	120,471	-	-	52,964	173,435
Current assets	-	-	-	605,763	605,763
Current liabilities	-	-	-	98,279	98,279
	120,471	-	-	560,448	680,919

11. Unrestricted Fund

	Balance At 1.4.2020	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2021
	£	£	£	£	£
General Fund	446,761	916,979	(803,292)	-	560,448
Endowment Fund	121,457	-	(986)	-	120,471
	568,218	916,979	(804,278)	-	680,919

11a. Restricted Fund

	Balance At 1.4.2020	Income Resources	Outgoing Resources	Transfers	Balance at 31.03.2021
	£	£	£	£	£
Restricted Fund	-	-	-	-	-
	568,218	916,979	(804,278)	-	680,919

12. Related Party Transactions

The charity is controlled by its board of trustees.

Mr Bee's are owed £386,012 by Family Support Centre Limited as at the 31 March 2021. The company made donations to the charity of £32,266 during the year. J Nowrung and S Jenner are trustees of Mr Bee's Family Centre and are also the directors of Family Support Centre Limited.

The shares in the Family Support Centre Limited are owned by Mr Bee's Family Centre who also control the company.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2021**

I report to the trustees on my examination of the Financial Statements of Mr Bee's Family Centre (King's Lynn) for the year ended 31 March 2021, charity number 1169475 , which are set out on pages 1 to 9.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts under section 145 of the Charities Act,
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2021**

Independent examiner's statement

In connection with my examination, no material matters, except for those detailed in the emphasis of matter paragraph, have come to my attention which gives me cause to believe that in, any material respect:

- 1 the accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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.



**Kezia Benefer FCCA
Hayhow & Co
Chartered Certified Accountants and Business Advisers
19 King Street
King's Lynn
Norfolk
PE30 1HB**

Date: 15 July 2021