
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 St Augustine's Healthy Living Centre Columbia Way Kings Lynn Norfolk PE30 2LB	3 - 5 Hamburg Way North Lynn Industrial Est. King's Lynn Norfolk PE30 2ND	Springwood High School Queensway King's Lynn Norfolk PE30 4AW
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Telephone:	01553 692797	01553 777097	01553 766661
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Trustees:

J Nowrung
L Hartley
K Le serve
S Jenner

Bankers:

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

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

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

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				
	Fund	Restricted	Unrestricted	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
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

	Endowment			Total 2022	Total 2021
	Fund 2022	Restricted 2022	Unrestricted 2022		
4. Charitable Activities	£	£	£	£	£
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

	Endowment			Total 2022	Total 2021
	Fund 2022	Restricted 2022	Unrestricted 2022		
5. Governance Costs	£	£	£	£	£
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	205,194	161,555	1,500	368,249
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	52,475	147,710	996	201,181
Net book value at 31 March 2021	156,823	15,940	672	173,435
Net book value at 31 March 2022	152,719	13,845	504	167,068

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
	449,933	438,386

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
	50,442	98,279

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
	117,406	-	-	605,693	723,099

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
	680,919	871,161	(828,981)	-	723,099

	Balance At 1.4.2021 £	Income Resources £	Outgoing Resources £	Transfers £	Balance at 31.03.2022 £
11a. Restricted Fund					
Restricted Fund	-	-	-	-	-
	680,919	871,161	(828,981)	-	723,099

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.

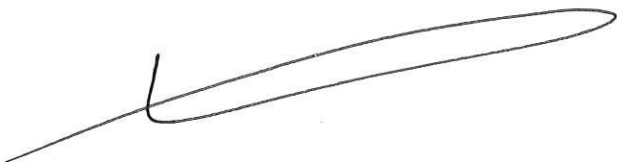
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MR BEE'S FAMILY CENTRE (KING'S LYNN)
YEAR ENDED 31 MARCH 2022**

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