

BEE UNIQUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 16 FEBRUARY 2023

BEE UNIQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Parsons
Ms N Shaw
Mr M McCarron

Charity number

1193559

Independent examiner

Gibbons
Lakeland Office
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

BEE UNIQUE

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BEE UNIQUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 16 FEBRUARY 2023

The trustees present their annual report and financial statements for the year ended 16 February 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Structure, governance and management.

BEE UNIQUE is a charity registered in England and Wales and does not set out to make a profit. It was incorporated on 14 February 2021 and started its activities on the 17 February 2021. It is governed by its constitution dated 04 January 2021.

Objectives and Activities.

The purpose for which BEE UNIQUE is established, is to promote the Health, Education and wellbeing of pre and post Autism diagnosis in individuals in England through the forming of support groups and arranging of group activities.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

Through the year, BEE UNIQUE have run or set up crafts sessions, inflatable play sessions, soft play sessions, entertainment sessions such as magic shows and animal meet and greets, private swim sessions and fun days. We also ran an introduction to sport programme, as well as setting up regular coffee mornings across Cumbria to create communities of parents and hold evening social gatherings.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. We are satisfied that our activities over the year are in line with the aims and objectives and provide the appropriate public benefit.

Additional Information

Contribution made by volunteers

The trustees are eternally grateful for the support of the volunteers that help to run sessions and raise funds for the charities ongoing commitment to its goals. Without these volunteers we would be restricted to what we can do.

Achievements and Performance Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Taking the lessons learnt during our first year we have been able to grow and expand into more areas. BEE UNIQUE now has Reps and Volunteers across Cumbria and North Lancashire allowing for sessions and activities to be held across all these locations.

The sessions and activities that BEE UNIQUE have organised for those diagnosed or in the process of diagnosis with Autism have created safe environments for them to experience and enjoy the same everyday activities that their neurotypical peers get to, without judgement. The craft sessions assist in sensory learning and help to improve fine motor skills and dexterity in a fun manner. We have provided more than 1000 activity sessions, creating over 12,000 booked places, plus the parents and carers attendance which is proving effective at creating localised community groups for support.

We have maintained the monthly tea and coffee mornings across Cumbria where parents can gather to share experiences and gain advice. These are attended by different experts when available for further professional support.

BEE UNIQUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

All of the above has contributed to the continuing of building a strong community of people that all have an understanding of each other's differing situation and has created places they can go for support while their children get to play and make friends in safe environments while having their sensory needs met.

The larger family fun days have created environments to spread awareness to the wider community, being open to all. While the activities and layouts are tailored to those with disabilities, they are enjoyed by all and assist in growing family's confidence to be able to integrate with the wider community. The general fundays allowed us to fund 2 free of charge SEND only fundays which keep a quieter more relaxed atmosphere, making them even more accessible to the families that we support.

We have also been awarded a few grants, allowing us to focus in different areas and continue to build up the equipment that the charity owns and maintain sustainability.

Through this second year we have been called upon by the parents and carers of those diagnosed with Autism to support through the appeals process, completing no less than 20 appeals which have all been conceded by the council with the children having either started at specialist places or awaiting their start date. We have also attended several EHCP reviews to ensure that the plans are written to the correct standard and offer the support that the children need, as well as submitting parental requests when the educational settings refuse.

We started the Teen and adult groups in both West Cumbria and Carlisle. These sessions run every month which good attendance at each time.

Additional Information

Achievements against objectives set.

We have far surpassed our objectives by being able to extend our activities from just North and West Cumbria and now include South Lakes and North Lancs with volunteer reps in all areas.

Performance of fundraising activities against objectives set.

Again, we far surpassed our expected fundraising targets. The support that we have been shown by the community has been astounding.

Further aims moving into year 3.

The trustees set their aims as we move into year three, to further widen the reach of the charity, growing communities farther across Cumbria and the North West. We plan to find more reps to enable us to run sessions and activities in, Morecambe, Lancaster, Preston and Blackburn and in any other location as agreed by the Trustees.

We have started an Introduction to Football programme which we hope to grow into an Affiliated PAN Disability Team, joining the existing teams across Cumbria and growing the sport and accessibility for those with disabilities.

We will continue to form relationships with local businesses in each area to ensure that our socio-economic values are maintained and that we support the local communities as best we can.

The trustees' report was approved by the Board of Trustees.



Mr D Parsons

Trustee

Date: 05/12/23



Mrs N Parsons

Trustee

Date: 05/12/23

Mr M McCarron

Trustee

Date: 03/12/23

Mrs N McCarron

Chair

Date: 03/12/23

BEE UNIQUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEE UNIQUE

I report to the trustees on my examination of the financial statements of Bee Unique (the charity) for the year ended 16 February 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Tony Hindmoor BFP FCA
Gibbons Chartered Accountants
Lakeland Office
2 Europe Way
Cockermouth
Cumbria
CA13 0RJ

Dated: 6 December 2023

BEE UNIQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 16 FEBRUARY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	138,831	39,147	177,978	73,538	17,160	90,698
Investments	4	8	-	8	-	-	-
Total income		138,839	39,147	177,986	73,538	17,160	90,698
Charitable activities	5	139,093	18,143	157,236	65,869	6,159	72,028
Net income/(expenditure)		(254)	21,004	20,750	7,669	11,001	18,670
Transfers between funds		(3,022)	3,022	-	(220)	220	-
Net movement in funds		(3,276)	24,026	20,750	7,449	11,221	18,670
Reconciliation of funds:							
Fund balances at 17 February 2022		7,449	11,221	18,670	-	-	-
Fund balances at 16 February 2023		4,173	35,247	39,420	7,449	11,221	18,670

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

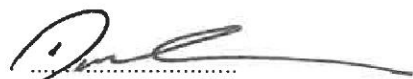
BEE UNIQUE

BALANCE SHEET

AS AT 16 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		35,625		13,605
Current assets					
Debtors	10	360		1,000	
Cash at bank and in hand		5,697		5,500	
		6,057		6,500	
Creditors: amounts falling due within one year	11	2,262		1,435	
Net current assets			3,795		5,065
Total assets less current liabilities			39,420		18,670
The funds of the charity					
Restricted income funds	12		35,247		11,221
Unrestricted funds			4,173		7,449
			39,420		18,670

The financial statements were approved by the trustees on 5.12.23


Mr D Parsons
Trustee

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2023

1 Accounting policies

Charity information

Bee Unique is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% reducing balance basis
Computers	20% reducing balance basis
Motor vehicles	20% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	138,123	-	138,123	58,971	-	58,971
Legacies receivable	708	-	708	14,567	-	14,567
Grants received	-	39,147	39,147	-	17,160	17,160
	<u>138,831</u>	<u>39,147</u>	<u>177,978</u>	<u>73,538</u>	<u>17,160</u>	<u>90,698</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>8</u>	<u>-</u>

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

5 Expenditure on charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Direct costs		
Depreciation and impairment	7,766	3,389
Awareness and advertising	3,892	6,943
Craft and craft packs	5,541	5,317
Equipment	20,466	5,815
Event and sessions expenses	113,320	42,863
Fundraising expenses	1,149	2,215
General expenses	561	2,426
Insurance	493	314
Postage and office expenses	497	1,123
Sensory toys	-	558
Travel expenses	-	45
Accountancy fees	1,872	1,020
Van expenses	1,679	-
	<u>157,236</u>	<u>72,028</u>
Analysis by fund		
Unrestricted funds	139,093	65,869
Restricted funds	18,143	6,159
	<u>157,236</u>	<u>72,028</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

9 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 17 February 2022	16,596	398	-	16,994
Additions	4,200	-	25,586	29,786
	<u>20,796</u>	<u>398</u>	<u>25,586</u>	<u>46,780</u>
At 16 February 2023				
Depreciation and impairment				
At 17 February 2022	3,311	78	-	3,389
Depreciation charged in the year	3,505	65	4,196	7,766
	<u>6,816</u>	<u>143</u>	<u>4,196</u>	<u>11,155</u>
At 16 February 2023				
Carrying amount				
At 16 February 2023	13,980	255	21,390	35,625
	<u>13,285</u>	<u>320</u>	<u>-</u>	<u>13,605</u>
At 16 February 2022				

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	360	1,000
	<u>360</u>	<u>1,000</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	450	415
Accruals and deferred income	1,812	1,020
	<u>2,262</u>	<u>1,435</u>

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 17 February 2022 £	Incoming resources £	Resources expended £	Transfers £	At 16 February 2023 £
CCF	597	-	(325)	1,013	1,285
Halloween	64	-	-	(64)	-
Introduction to Sports	2,203	-	(930)	(1,273)	-
Sellafield 1	2,183	-	(440)	2	1,745
Sellafield 2	5,830	-	(1,165)	-	4,665
SEND games	344	-	(70)	16	290
Allerdale Sessions	-	2,000	(2,154)	154	-
CCC	-	3,978	(1,466)	-	2,512
Free Masons	-	26,669	(5,036)	3,117	24,750
James Rennie Fund	-	1,000	(999)	(1)	-
SJP Grant	-	2,500	(2,507)	7	-
Summer Sessions	-	3,000	(3,051)	51	-
	<u>11,221</u>	<u>39,147</u>	<u>(18,143)</u>	<u>3,022</u>	<u>35,247</u>

Previous year:	At 17 February 2021 £	Incoming resources £	Resources expended £	Transfers £	At 16 February 2022 £
CCF	-	1,000	(403)	-	597
Christmas	-	835	(1,055)	220	-
Halloween	-	1,040	(976)	-	64
Introduction to Sports	-	2,995	(792)	-	2,203
Sellafield 1	-	3,000	(817)	-	2,183
Sellafield 2	-	7,290	(1,460)	-	5,830
SEND games	-	1,000	(656)	-	344
	<u>-</u>	<u>17,160</u>	<u>(6,159)</u>	<u>220</u>	<u>11,221</u>

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 16 FEBRUARY 2023

12 Restricted funds

(Continued)

CCF Fund - For Sensory and play equipment

Christmas Fund - For Christmas Event and parties

Halloween Fund - For Halloween event and parties

Introduction to Sport Fund - For our introduction to sport sessions until end of March 2022

Sellafield 1 Fund - For purchase of equipment

Sellafield 2 Fund - For purchase of Inflatables

SEND Games Fund - For equipment and activities for SEND Games

Allerdale Session - For events and sessions within the Allerdale area

CCC - For an Introduction to Football programme during September 2023

Free Masons - For purchase of van and horse boxes

James Rennie Fund - For purchase of equipment and event costs

SJP Grant - For the purchase of equipment

Summer Sessions - For events and sessions during the school summer holidays

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 17 February 2022 £	Incoming resources £	Resources expended £	Transfers £	At 16 February 2023 £
General funds	7,449	138,839	(139,093)	(3,022)	4,173
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 17 February 2021 £	Incoming resources £	Resources expended £	Transfers £	At 16 February 2022 £
General funds	-	73,538	(65,869)	(220)	7,449
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BEE UNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 16 FEBRUARY 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 16 February 2023 are represented by:			
Tangible assets	2,890	32,735	35,625
Current assets/(liabilities)	1,283	2,512	3,795
	<u>4,173</u>	<u>35,247</u>	<u>39,420</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 16 February 2022 are represented by:			
Tangible assets	3,620	9,985	13,605
Current assets/(liabilities)	3,829	1,236	5,065
	<u>7,449</u>	<u>11,221</u>	<u>18,670</u>

15 Related party transactions

There were no disclosable related party transactions during the year.