

The Corner House Family and Community Hub CIO

England & Wales · Charity number 1197336

Details

Other names	BEE EARLY YEARS
Status	Registered
Legal form	CIO
Registered	2022-01-04
Register	View on the Charity Commission register

Contact

Address	1 Berner Street Birkenhead Wirral Merseyside CH41 4JY
Phone	01512456949
Email	thecornerhouse24@gmail.com
Website	https://thecornerhousehub.com/

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE LIVING ON THE WIRRAL AND THE SURROUNDING AREA BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY;1. OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2. ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS.

Activities: The Corner House Family and Community Hub CIO provides a range of activities to enhance the development of the very youngest and strengthen bonds within families. Activities include infant massage, sensory groups, music and movement, stay and plays, early learning themed groups.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, Other Defined Groups

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-01	£69,526	£67,966	-	-
2024-01-01	£50,875	£45,982	-	-
2023-01-01	£36,980	£35,282	-	-

Trustees

Name	Role	Appointed
Alison Weir		2026-03-02
Andrew Smith		2023-04-27
Brady Clayton		2026-03-02
Catherine Williams		2026-03-02

The Corner House Family and Community Hub CIO

England & Wales - Charity number 1197336

Accounts

Tab 1

The Corner House Family and Community Hub CIO

Charity number: 1197336

Registered address: 1 Berner Street, Birkenhead CH41 4JY

Trustees

Kath Shaughnessy

Andrew Smith

Lisa McKeivitt

Jane Egan

The report of the trustees year ended 1st January 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1 January 2025. The trustees have adopted the provisions of 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).

In late 2023, following consultation with families, the trustees passed a resolution which proposed changing the charity's name from Bee Early Years CIO to The Corner House Family and Community Hub CIO. This resolution was forwarded to the Charity Commission and we received approval for the name change from them at the beginning of February 2024.

Objectives and activities

“TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE LIVING ON THE WIRRAL AND THE SURROUNDING AREA BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY;

1. OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR

AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY.”

2. ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS.

Throughout 2024 we strived to meet these objectives with a weekly timetable of activities for local families. These groups were semi structured, underpinned by EYFS framework and delivered by highly qualified and experienced workers. These groups were complemented by a range of one off activities including events to celebrate Chinese New Year, Easter, Halloween and Christmas, events throughout school holidays and a rolling programme of infant massage courses. Over 800 families registered with us throughout the year. In addition we provided space for a local charity to provide evening and weekend activities, working with children and young adults with significant additional needs.

As our families continued to struggle with the cost of living crisis, twice a week we provided a warm hub space where families could stay before and after groups, and thanks to a grant from Wirral BC, in the latter half of the year we were able to provide warm lunches to eat in the centre or to take home.

Achievements

In addition to continuing to attract excellent attendance at groups, in excess of our monthly target of 80% capacity, we also used some of our unrestricted income to carry out improvements to our building. This included painting the exterior and new signage, replacement of the ancient gas boiler for a new, much more efficient boiler, improvements to wiring and the installation of water on the first floor. As a result the building is more secure, warmer and meets current safety standards. We also completed the refurbishment of a room designed to encourage early language acquisition thanks to a grant from Awards for All.

Charity registration number: 1197336

**THE CORNER HOUSE FAMILY AND COMMUNITY HUB CIO
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2025**

The Corner House Family and Community Hub CIO Contents

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The Corner House Family and Community Hub CIO Trustees' Report For The Year Ended 1 January 2025

The trustees present their report and the financial statements for the year ended 1 January 2025.

Objectives and Activities

Additional Note

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1 January 2024. The trustees have adopted the provisions of 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

Governing Document

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

Reference and Administrative Details

Trustees

Mrs K Shaughnessy
Mrs L McKeivitt
Mrs J Egan
Mr A Smith

Charity Number

1197336

Principal Address

1 Berner Street
Birkenhead
Wirral
Merseyside
CH41 4JY

Independent Examiner

Lindsay Woods
Lindsay Woods Accountants Ltd
FMAAT AATQB

**The Corner House Family and Community Hub CIO
Trustees' Report (continued)
For The Year Ended 1 January 2025**

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

Mrs K Shaughnessy
Trustee

Mrs L McKeivitt
Trustee

Mrs J Egan
Trustee

Mr A Smith
Trustee
07/10/2025

**The Corner House Family and Community Hub CIO
Independent Examiner's Report to the Trustees of The Corner House Family and
Community Hub CIO
For The Year Ended 1 January 2025**

I report to the trustees on my examination of the accounts of The Corner House Family and Community Hub CIO (the Trust) for the year ended 1 January 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

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

Lindsay Woods
07/10/2025

The Corner House Family and Community Hub CIO
Statement of Financial Activities
For The Year Ended 1 January 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	30,435	-	30,435	9,931
Other trading activities	4	14,029	10,400	24,429	35,368
Other	5	14,662	-	14,662	5,578
		59,126	10,400	69,526	50,877
EXPENDITURE ON:					
Raising funds	6	(58,461)	(9,505)	(67,966)	(39,374)
NET INCOME		665	895	1,560	11,503
NET MOVEMENT IN FUNDS		665	895	1,560	11,503
RECONCILIATION OF FUNDS:					
Total funds brought forward		14,430	25,755	40,185	28,682
TOTAL FUNDS CARRIED FORWARD	13	15,095	26,650	41,745	40,185

The notes on pages 8 to 12 form part of these financial statements.

The Corner House Family and Community Hub CIO
Comparative Statement of Financial Activities
For The Year Ended 1 January 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	9,931	-	9,931
Other trading activities	4	14,774	20,594	35,368
Other	5	5,578	-	5,578
		30,283	20,594	50,877
EXPENDITURE ON:				
Raising funds	6	(18,584)	(20,790)	(39,374)
NET INCOME		11,699	(196)	11,503
NET MOVEMENT IN FUNDS		11,699	(196)	11,503
RECONCILIATION OF FUNDS:				
Total funds brought forward		2,731	25,951	28,682
TOTAL FUNDS CARRIED FORWARD	13	14,430	25,755	40,185

The notes on pages 8 to 12 form part of these financial statements.

The Corner House Family and Community Hub CIO
Statement of Financial Position
As At 1 January 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	26,984	-	26,984	26,984
		26,984	-	26,984	26,984
CURRENT ASSETS					
Debtors	10	6,361	-	6,361	6,610
Cash at bank and in hand		6,749	26,651	33,400	31,591
		13,110	26,651	39,761	38,201
NET CURRENT ASSETS (LIABILITIES)					
		13,111	26,650	39,761	38,201
TOTAL ASSETS LESS CURRENT LIABILITIES					
		40,095	26,650	66,745	65,185
Creditors: Amounts Falling Due After More Than One Year					
	11	(25,000)	-	(25,000)	(25,000)
NET ASSETS					
		15,095	26,650	41,745	40,185
FUNDS OF THE CHARITY					
Restricted Funds				26,650	25,755
Unrestricted Funds				15,095	14,430
TOTAL FUNDS					
	13			41,745	40,185

On behalf of the board

Mrs K Shaughnessy

Trustee
07/10/2025

The notes on pages 8 to 12 form part of these financial statements.

The Corner House Family and Community Hub CIO
Statement of Cash Flows
For The Year Ended 1 January 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	1,880	4,983
Interest paid		(71)	(90)
Net cash generated from operating activities		<u>1,809</u>	<u>4,893</u>
Cash flows from financing activities			
Proceeds from new bank borrowings		-	25,000
Increase in cash and cash equivalents		<u>1,809</u>	<u>29,893</u>
Cash and cash equivalents at beginning of year	2	<u>31,591</u>	-
Cash and cash equivalents at end of year	2	<u><u>33,400</u></u>	<u><u>29,893</u></u>

The Corner House Family and Community Hub CIO
Notes to the Statement of Cash Flows
For The Year Ended 1 January 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	1,560	11,503
<i>Adjustments for:</i>		
Interest expense	71	90
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	249	(6,610)
Net cash generated from operations	<u>1,880</u>	<u>4,983</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>33,400</u>	<u>31,591</u>

3. Analysis of changes in net funds

	As at 2 January 2024	Cash flows	As at 1 January 2025
	£	£	£
Cash at bank and in hand	31,591	1,809	33,400
Debts falling due after more than one year	(25,000)	-	(25,000)
	<u>6,591</u>	<u>1,809</u>	<u>8,400</u>

The Corner House Family and Community Hub CIO
Notes to the Financial Statements
For The Year Ended 1 January 2025

1. General Information

The Corner House Family and Community Hub CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1197336. The principal address is 1 Berner Street , Birkenhead , Wirral , Merseyside, CH41 4JY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

The charity is a Public Benefit Entity as defined by FRS 102.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	30,435	9,931

4. Income from Other Trading Activities

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Fundraising events	14,029	-	14,029
Sponsorships / social lotteries	-	10,400	10,400
	14,029	10,400	24,429

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Fundraising events	14,774	-	14,774
Sponsorships / social lotteries	-	20,594	20,594
	14,774	20,594	35,368

The Corner House Family and Community Hub CIO
Notes to the Financial Statements (continued)
For The Year Ended 1 January 2025

5. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	14,662	5,578
	14,662	5,578

6. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 7)
	£	£
		Total
	£	£
Raising funds	9,505	58,461
	9,505	67,966

		2024
	Activities undertaken directly	Support costs (see note 7)
	£	£
		Total
	£	£
Raising funds	13,578	25,796
	13,578	39,374

7. Support Costs

	2025
	Raising funds
	£
Employee costs	33,532
Premises expenses	18,615
General administration	6,243
Interest payable	71
	58,461

The Corner House Family and Community Hub CIO
Notes to the Financial Statements (continued)
For The Year Ended 1 January 2025

	2024
	Raising funds
	£
Employee costs	8,911
Premises expenses	15,918
General administration	877
Interest payable	90
	25,796

8. Average Number of Employees

Average number of employees during the year was: NIL (2024:)

9. Tangible Assets

	Land & Property Freehold
	£
Cost	
As at 2 January 2024	26,984
As at 1 January 2025	26,984
Net Book Value	
As at 1 January 2025	26,984
As at 2 January 2024	26,984

10. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	6,361	6,610
	6,361	6,610

11. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	25,000	25,000
	25,000	25,000

The Corner House Family and Community Hub CIO
Notes to the Financial Statements (continued)
For The Year Ended 1 January 2025

12. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	25,000	25,000

13. Movement in Funds

	As at 2 January 2024	Income	Expenditure	As at 1 January 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	14,430	59,126	(58,461)	15,095
Restricted funds				
Restricted	25,755	10,400	(9,505)	26,650
Total funds	40,185	69,526	(67,966)	41,745

	As at 2 January 2023	Income	Expenditure	As at 1 January 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,731	30,283	(18,584)	14,430
Restricted funds				
Restricted	25,951	20,594	(20,790)	25,755
Total funds	28,682	50,877	(39,374)	40,185

14. Related Party Disclosures

I report to the trustees on my examination of the accounts of The Corner House Family and Community Hub CIO (the Trust) for the year ended 1 January 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

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

Lindsay Woods Accountants

The Corner House Family and Community Hub CIO

England & Wales - Charity number 1197336

Accounts

REGISTERED COMPANY NUMBER: CE027814 (England and Wales)
REGISTERED CHARITY NUMBER: 1197336

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 1 January 2024
for
Bee Early Years

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Bee Early Years

Contents of the Financial Statements
for the Year Ended 1 January 2024

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Bee Early Years

Report of the Trustees for the Year Ended 1 January 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1 January 2024. The trustees have adopted the provisions of 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

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE027814 (England and Wales)

Registered Charity number

1197336

Registered office

1 Berner Street
Birkenhead
CH41 4JY

Trustees

Mrs K Shaughnessy
Mrs A Weir
Mrs L McKeivitt
Mrs J Egan (appointed 28.4.23)
A Smith (appointed 27.4.23)

Company Secretary

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 31 October 2024 and signed on its behalf by:

Mrs K Shaughnessy - Trustee

Independent examiner's report to the trustees of Bee Early Years ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 1 January 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mrs Cheryl Bostock

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

31 October 2024

Bee Early Years

Statement of Financial Activities
for the Year Ended 1 January 2024

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 1.1.24 Total funds £	Period 4.1.22 to 1.1.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,931	-	9,931	9,079
Other trading activities	2	20,351	20,593	40,944	27,901
Total		<u>30,282</u>	<u>20,593</u>	<u>50,875</u>	<u>36,980</u>
EXPENDITURE ON					
Raising funds		18,583	7,211	25,794	-
Events & activities		-	13,578	13,578	8,299
Total		<u>18,583</u>	<u>20,789</u>	<u>39,372</u>	<u>8,299</u>
NET INCOME/(EXPENDITURE)		11,699	(196)	11,503	28,681
RECONCILIATION OF FUNDS					
Total funds brought forward		2,730	25,951	28,681	-
TOTAL FUNDS CARRIED FORWARD		<u><u>14,429</u></u>	<u><u>25,755</u></u>	<u><u>40,184</u></u>	<u><u>28,681</u></u>

The notes form part of these financial statements

Bee Early Years

Balance Sheet
1 January 2024

	Notes	Unrestricted fund £	Restricted fund £	1.1.24 Total funds £	1.1.23 Total funds £
FIXED ASSETS					
Tangible assets	5	26,984	-	26,984	26,984
CURRENT ASSETS					
Debtors	6	6,610	-	6,610	-
Cash at bank		5,835	25,755	31,590	26,697
		<u>12,445</u>	<u>25,755</u>	<u>38,200</u>	<u>26,697</u>
NET CURRENT ASSETS		<u>12,445</u>	<u>25,755</u>	<u>38,200</u>	<u>26,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		39,429	25,755	65,184	53,681
CREDITORS					
Amounts falling due after more than one year	7	(25,000)	-	(25,000)	(25,000)
NET ASSETS		<u>14,429</u>	<u>25,755</u>	<u>40,184</u>	<u>28,681</u>
FUNDS	9				
Unrestricted funds				14,429	2,730
Restricted funds				25,755	25,951
TOTAL FUNDS				<u>40,184</u>	<u>28,681</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 1 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 1 January 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Bee Early Years

Balance Sheet - continued
1 January 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2024 and were signed on its behalf by:

K Shaughnessy - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

The property has not been depreciated so as to reflect what is considered to be the true & fair value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	Year Ended	Period
	1.1.24	4.1.22
	£	to
		1.1.23
		£
Fundraising events	14,774	-
Sponsorships & grants	20,592	25,951
Room hire	5,578	1,950
	<u>40,944</u>	<u>27,901</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 January 2024 nor for the period ended 1 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 January 2024 nor for the period ended 1 January 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,079	-	9,079
Other trading activities	1,950	25,951	27,901
Total	<u>11,029</u>	<u>25,951</u>	<u>36,980</u>
EXPENDITURE ON			
Events & activities	8,299	-	8,299
NET INCOME	<u>2,730</u>	<u>25,951</u>	<u>28,681</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,730</u></u>	<u><u>25,951</u></u>	<u><u>28,681</u></u>

5. TANGIBLE FIXED ASSETS

COST	Freehold property £
At 2 January 2023 and 1 January 2024	<u>26,984</u>
NET BOOK VALUE	
At 1 January 2024	<u><u>26,984</u></u>
At 1 January 2023	<u><u>26,984</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.1.24	1.1.23
	£	£
Prepayments	6,610	-
	<u>6,610</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	1.1.24	1.1.23
	£	£
Other loans (see note 8)	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

8. LOANS

An analysis of the maturity of loans is given below:

	1.1.24	1.1.23
	£	£
Amounts falling due between two and five years:		
Other loans - 2-5 years	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

9. MOVEMENT IN FUNDS

	At 2.1.23	Net movement in funds	At
	£	£	1.1.24
			£
Unrestricted funds			
General fund	2,730	11,699	14,429
Restricted funds			
Sponsorships	25,951	(196)	25,755
TOTAL FUNDS	<u>28,681</u>	<u>11,503</u>	<u>40,184</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,282	(18,583)	11,699
Restricted funds			
Sponsorships	20,593	(20,789)	(196)
TOTAL FUNDS	<u>50,875</u>	<u>(39,372)</u>	<u>11,503</u>

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 1.1.23 £
Unrestricted funds		
General fund	2,730	2,730
Restricted funds		
Sponsorships	25,951	25,951
TOTAL FUNDS	<u>28,681</u>	<u>28,681</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,029	(8,299)	2,730
Restricted funds			
Sponsorships	25,951	-	25,951
TOTAL FUNDS	<u>36,980</u>	<u>(8,299)</u>	<u>28,681</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1 January 2024.

Bee Early Years

Detailed Statement of Financial Activities for the Year Ended 1 January 2024

	Year Ended 1.1.24 £	Period 4.1.22 to 1.1.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,020	350
Group fees	8,911	8,729
	<hr/>	<hr/>
	9,931	9,079
Other trading activities		
Fundraising events	14,774	-
Sponsorships & grants	20,592	25,951
Room hire	5,578	1,950
	<hr/>	<hr/>
	40,944	27,901
Total incoming resources	<hr/>	<hr/>
	50,875	36,980
EXPENDITURE		
Events & activities		
Bee Wirral CIC	6,070	-
Awards For All	6,457	-
Warm Front	1,051	-
	<hr/>	<hr/>
	13,578	-
Support costs		
Management		
Commissioned services	8,911	-
Rates & utilities	14,332	2,156
Insurance	601	1,785
Waste management	1,586	-
Computer costs	-	1,612
Entertainment	-	1,720
Sundries	274	972
	<hr/>	<hr/>
	25,704	8,245
Finance		
Bank charges	90	54
	<hr/>	<hr/>
Total resources expended	39,372	8,299
Net income	<hr/>	<hr/>
	11,503	28,681
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

The Corner House Family and Community Hub CIO

England & Wales - Charity number 1197336

Accounts

REGISTERED COMPANY NUMBER: CE027814 (England and Wales)
REGISTERED CHARITY NUMBER: 1197336

Report of the Trustees and
Unaudited Financial Statements for the Period 4 January 2022 to 4 January 2023
for
Bee Early Years

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Bee Early Years

Contents of the Financial Statements
for the Period 4 January 2022 to 4 January 2023

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Bee Early Years

Report of the Trustees
for the Period 4 January 2022 to 4 January 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 4 January 2022 to 4 January 2023. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company was incorporated on 4 January 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE027814 (England and Wales)

Registered Charity number

1197336

Registered office

1 Berner Street
Birkenhead
CH41 4JY

Trustees

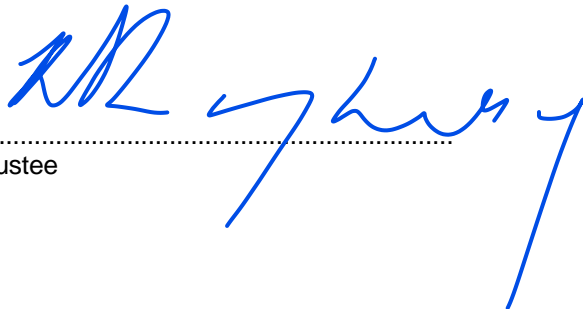
Mrs K Shaughnessy (appointed 4.1.22)
Mrs A Weir (appointed 4.1.22)
Mrs L McKevitt (appointed 4.1.22)

Company Secretary

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 11.1.24 and signed on its behalf by:



.....
Trustee

Independent examiner's report to the trustees of Bee Early Years ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 4 January 2022 to 4 January 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mrs Cheryl Bostock

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Date:

Bee Early Years

Statement of Financial Activities
for the Period 4 January 2022 to 4 January 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		9,079	-	9,079
Other trading activities	2	1,950	25,951	27,901
Total		<u>11,029</u>	<u>25,951</u>	<u>36,980</u>
EXPENDITURE ON				
Other		<u>8,299</u>	<u>-</u>	<u>8,299</u>
NET INCOME		<u>2,730</u>	<u>25,951</u>	<u>28,681</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,730</u></u>	<u><u>25,951</u></u>	<u><u>28,681</u></u>

The notes form part of these financial statements

Bee Early Years

Balance Sheet
4 January 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	4	26,984	-	26,984
CURRENT ASSETS				
Cash at bank		746	25,951	26,697
NET CURRENT ASSETS		<u>746</u>	<u>25,951</u>	<u>26,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		27,730	25,951	53,681
CREDITORS				
Amounts falling due after more than one year	5	(25,000)	-	(25,000)
NET ASSETS		<u>2,730</u>	<u>25,951</u>	<u>28,681</u>
FUNDS	7			
Unrestricted funds				2,730
Restricted funds				<u>25,951</u>
TOTAL FUNDS				<u>28,681</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 4 January 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 4 January 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

Sponsorships	£ 25,951
Room hire	1,950
	<hr/>
	27,901
	<hr/> <hr/>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 4 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 4 January 2023.

4. TANGIBLE FIXED ASSETS

COST

Additions

Freehold
property
£

26,984

NET BOOK VALUE

At 4 January 2023

26,984

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Other loans (see note 6)

£
25,000

6. LOANS

An analysis of the maturity of loans is given below:

Amounts falling due between two and five years:
Other loans - 2-5 years

£
25,000

7. MOVEMENT IN FUNDS

Unrestricted funds

General fund

Net
movement
in funds
£

2,730

At
4.1.23
£

2,730

Restricted funds

Sponsorships

25,951

25,951

TOTAL FUNDS

28,681

28,681

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,029	(8,299)	2,730
Restricted funds			
Sponsorships	25,951	-	25,951
TOTAL FUNDS	<u>36,980</u>	<u>(8,299)</u>	<u>28,681</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 4 January 2023.

Bee Early Years

Detailed Statement of Financial Activities
for the Period 4 January 2022 to 4 January 2023

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	350
Group fees	8,729
	<hr/>
	9,079

Other trading activities

Sponsorships	25,951
Room hire	1,950
	<hr/>
	27,901

Total incoming resources	36,980
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EXPENDITURE

Support costs

Management

Rates and water	2,156
Insurance	1,785
Computer costs	1,612
Entertainment	1,720
Sundries	972
	<hr/>
	8,245

Finance

Bank charges	54
	<hr/>

Total resources expended	8,299
	<hr/>

Net income	28,681
	<hr/> <hr/>