

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

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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

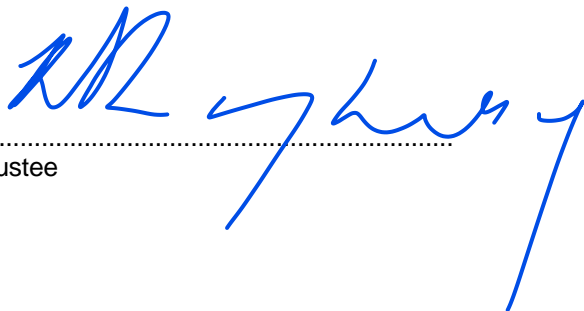
395-397 Woodchurch Road

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

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

The notes form part of these financial statements

	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				25,951
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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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/>

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
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	9,079

Other trading activities

Sponsorships	25,951
Room hire	1,950
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	27,901

Total incoming resources	<hr/> 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
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	8,245

Finance

Bank charges	54
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Total resources expended	<hr/> 8,299
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Net income	<hr/> <hr/> 28,681
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