

ALWAYS BEE YOU CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ALWAYS BEE YOU CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Amanda Aldridge
Suzanne Farmer
Paul Jones
Graham Craker

Charity number

1203291

Principal address

54 West Street
Ware
Hertfordshire
SG12 9EE

Independent examiner

Gary Howard FCA
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

ALWAYS BEE YOU CIO

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ALWAYS BEE YOU CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 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).

Objectives and activities

The charitable objects of Always Bee You CIO as set out in the governing document are:

To relieve the needs of people with learning, physical and mental health disabilities and their parents/carers who live in East Hertfordshire and Essex, in particular but not exclusively through:

- Providing recreational/leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- Providing assistance with gaining volunteering opportunities and employment;
- Providing vocational work-based training and education to develop skills, knowledge and capabilities;
- Providing advice and guidance to parents/carers;
- Signposting to other organisations when appropriate

The operational objectives of Always Bee You CIO are:

To enable adults with learning, physical and mental health disabilities to access the opportunities, skills and support they need to live fulfilled lives.

To run a range of activities focussed on helping our members to achieve their potential and connecting people together, so they can make meaningful friendships, learn new skills and achieve a better well-being.

To provide Training for work opportunities, learning, purpose and occupation for some of the most disadvantaged groups in our society, including those with additional needs and disabilities and people with mental health problems.

To promote health and wellbeing by offering social and therapeutic activities to adults with learning, physical and mental health disabilities enabling them to make friends, gain valuable life skills and to help integrate people into their community.

To provide social clubs and activities in Hertfordshire and Essex for adults with learning, physical and mental health disabilities, enabling them to socialise in a safe, supported environment and reduce isolation and loneliness and provide respite for carers.

To develop work related skills for people with learning, physical and mental health disabilities through the provision of supported work placements, volunteering experiences and training with the aims of learning valuable life skills, integration into the community and future employment opportunities.

To provide a variety of cultural, artistic, outdoor and sporting activities to promote health and wellbeing, build confidence and increase self-worth.

To raise awareness of learning, physical and mental health disabilities through our community based, social and work opportunities and partnerships with local artists.

We believe all people should be valued and given the support and opportunities to learn the skills to overcome social inequalities.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Aims for the year

The charity's aims for the year were:

To continue to provide a variety of day and evening social activities for adults with learning, physical and mental health disabilities.

To continue to provide local training for work and volunteering opportunities.

To continue to provide respite, advice and guidance services for carers.

To provide support and stability for vulnerable people after the pandemic.

To raise funds to remain sustainable including funding for an operations manager.

To provide transport for those in need to attend social and work opportunities.

Strategies for achieving aims

The Charity addresses its aims by:

Being aware of the needs of our group and their carers and responding directly to these needs

Providing social clubs and a variety of social activities for adults with learning, physical and mental health disabilities. Creating environments that are accessible and approachable for the people we support, offering stability and clarity for carers.

Providing supported work and volunteering opportunities at local hotels, tourist attractions and shops for adults with learning, physical and mental health disabilities.

Providing a safe place for adults with learning, physical and mental health disabilities to socialise and make friends in a supported environment.

Providing health and wellbeing, art and cultural activities with local partners and involving local organisations in our projects.

Providing respite, advice and guidance for parents/carers.

Introduction to activities

Twice weekly evening Social Club for 30 adults with learning, physical and mental health disabilities and their carers, with entertainment provided by professional dancers, singers, artists and performers.

Weekly trips to London for adults with learning, physical and mental health disabilities. Support with travel training, using the tube and life skills such as planning a trip, booking tickets, budgeting and enjoying London attractions with a group of friends.

Weekly art projects with up to 30 adults with learning, physical and mental health disabilities and carers, including our Thursday Art Club at a local pub, mosaic project with local artist at Ware Train Station, Valentine Card making for 220 War Veterans and making dream catchers at our woodland retreat.

Monthly DJ Course, learning how to set up and use the equipment to become a DJ for the evening at club, producing a 30 minute set for our Always Bee You CIO audience.

Twice yearly Songwriting Courses with a professional Recording Artist, resulting in a song written, performed and recorded by the group and uploaded on YouTube.

Work and volunteering for up to 20 people with learning, physical and mental health disabilities at Paradise Wildlife Park and Fanhams Hall Hotel in Hertfordshire.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Significant activities

Our activities can change lives. We can help remove the threats of isolation and marginalisation, and help people with learning, physical and mental health disabilities become independent, find employment and make friends,

We make a difference for carers, giving them the time off to go to work or have a few hours respite.

Always Bee You CIO achieved 'an inspiring, volunteer led organisation award' from Community Alliance, Broxbourne and East Herts in 2023.

Always Bee You CIO was The Mayor of Ware's Charity of the Year in, 2023 and we won the Ware Carnival Parade.

Always Bee You CIO was Fanhams Hall's Charity of the Year in 2023 and they enabled our group members to use hotel facilities, enjoy an afternoon tea, use their karaoke booth free of charge, play football matches against their chefs and provide much needed work experience in the hotel gardens and front of house.

Carers have received advice and guidance and valuable respite and we have invited guest speakers from Social Services to advise on applying for much needed benefits for our group members. This has resulted in 8 people successfully applying for benefits to enable them to afford activities to help improve the quality of their lives.

Three of our group members were offered paid employment in 2023.

Always Bee You had a stall selling homemade cakes at The Ware Carnival run by group members

Always Bee You CIO supported a group member who was homeless to find a new home and he has now got a paid job and extra benefits to support him to live independently.

Always Bee You CIO provided much needed respite to carers through the holidays and to students on their Summer break. This enabled some parents to work with the knowledge that their family member was being supported and enjoying fun activities and making friends.

Always Bee You CIO released two songs on YouTube, written and performed by the group, following our songwriting workshops.

Always Bee You CIO received various donations and funds enabling us to buy in good quality art tutors and entertainers and develop new projects, such as a singing group for talented vocalists with mental health concerns.

Always Bee You CIO supported 70 adults with learning, physical and mental health disabilities this year and 100 carers.

Always Bee You CIO volunteers work in average three shifts a week. They are a dedicated team and provide much needed support for our group members.

Always Bee You was registered as a Charity in May 2023.

Statement on compliance with Charity Commission guidance on public benefit

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Volunteers

Always Bee You CIO is supported by a team of 12 dedicated volunteers who are engaged in various roles such as one to one support, evening social club support, supervising day activities, admin duties and driving.

We recruited 4 Volunteer Trustees when the charity was set up in May 2023.

Always Bee You CIO won an award from The Community Alliance in East Herts and Broxbourne, for it's volunteer contribution to the charity.

Volunteers are at the heart of our Charity and most of our team members attend two or three times a week. We are extremely grateful for the support of our volunteer team.

Achievements and performance

We successfully delivered 42 hours per week of social activities and work opportunities to 70 adults with learning, physical and mental health disabilities. With only one paid member of staff and 12 volunteers.

We supported vulnerable people to attend days out, evening events and volunteering and work opportunities - we have a growing programme of assisted adventures and new experiences.

40 day trips to London – including Madame Tussauds; Disney 100; Theatre trips to Elf the Musical and Back to the Future; Spitalfields Market; The Shard; Borough Market; and many more.

96 evening Social Clubs for 30 people - including belly dancing; DJ's; singing classes; bingo; karaoke; and many more.

96 assisted day trips for 8 people – including Southend; Felixstowe; Wimpole Hall; Hollywood Bowl; Boom Bar Karaoke; cinema; theatre trips; and many more.

62 art classes and creative arts workshops for up to 30 people - including glass workshops; making valentine hearts for War Veteran; mosaic workshops; sewing; watercolours; and many more.

40 wellbeing activities – yoga; dance workshops; country walks; therapeutic art; gong baths; woodland school; farm trips to feed the lambs; and many more.

At present we are receiving about 6 referrals per week, for our activities.

We have designed a new people friendly website, new enquiries can be made, members can book activities online and access all that we offer more easily.

In a recent survey

100% of adults with disabilities attending Always Bee You said the charity has made a good impact on their lives.

87% said they feel less lonely since joining.

100% said they feel happier.

100% of carers said Always Bee You Supports the person they care for in a way that considers their needs.

Fundraising

Always Bee You received a substantial number of grants and donations, details of these can be found further in this document.

Always Bee You is committed to good fundraising practice and is a registered member of The Fundraising Regulator.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

In our first period as a CIO we had income of £106,847 and expenditure of £100,381 leaving a surplus for the period of £6,466, of which £1,000 relates to a restricted grant. With the addition of the reserves brought forward from when we were a CIC we have reserves carried forward at 31 December 2023 of £23,031.

Reserves policy

Our policy is to have reserves equivalent to three months running costs which would be in the region of £17,500.

Our reserves are in line with this amount.

Principal sources of income

Our income comes from fundraising, grants and supporting adults with learning, physical and mental health issues who receive funding from Hertfordshire County Council.

We receive regular referrals from the Hertfordshire Learning Disability Team, The Mental Health Team and local social prescribers.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We plan to apply for funding to employ a full time Team Leader to support us to sustain our Charity work and to help us develop some weekend activities and breaks requested by our group.

We also plan to apply for funding to employ two part time drivers to enable more people with disabilities to access our social and work opportunities.

This will particularly support those who live at home with parents needing respite.

We also plan to design our own products with a local artist such as soaps, bags. Cards, chocolate to sell at local craft fairs. This will provide creative skills and training for work opportunities for our group members.

Structure, governance and management

Always Bee You CIO is constituted as a Charitable Incorporated Organisation. The charity was registered by the Charity Commissioners for England and Wales on 26 May 2023, registration number 1203291.

The trustees who served during the year and up to the date of signature of the financial statements were:

Amanda Aldridge
Suzanne Farmer
Paul Jones
Graham Craker

Under the constitution there must be a minimum of four Trustees. Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by resolution passed at a properly convened meeting of the charity trustees.

The Trustees of the charity live and work in the local area and are selected due to the skills and level of expertise they bring to the organisation, to help improve the effectiveness of the Charity and are all volunteers.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Always Bee You CIO has a clear structure allowing users, volunteers and the local community to communicate their wishes through the Board of Trustees. The governing body has a responsibility for policy and overall management.

The day to day running and development of the organisation are the responsibility of Always Bee You CIO's Chief Executive Officer (CEO).

The CEO also has the responsibility to listen and respond to the needs of the adults with learning, physical and mental health disabilities and carers who attend the group activities.

Volunteers also provide support regarding social and work activities and listen and respond to the needs of those above.

Volunteers are at present managed by the CEO.

Always Bee You CIO Trustees have enrolled in A Better Boards Programme funded by Hertford Community Foundation. The course is an introduction to charity Governance and The Charity Governance Code of Practise.

All Trustees will learn about Risk Management, Good Governance, Charity Finances, Unconscious Bias, Recruiting a more Diverse Board and Improving Meetings and AGM's.

All Trustees will complete online and in person courses with other volunteers regarding Safeguarding adults from abuse, equality and diversity, GDPR and other courses as required.

Always Bee You CIO is a registered Charity governed by its Constitution.

None of the Trustees has any beneficial interest in the company.

Relationship with wider network

We have a good relationship with the Adult Health and Social Care Team in East Herts; the 0-25 SEND Team; The Direct Payment Manager, Hertfordshire; Sovereign House Mental Health Team; Social Prescribers team in Herts; Community Catalysts; Community Alliance East Herts; Ware Town Council; Local Counsellors; The Mayor of Ware, All sorts Dementia Group, The Taxi Veterans Charity, Hands on Hands Out Homeless Charity, Southern Maltings Art Centre and many other local businesses and local entertainers and tutors.

Relationships with related parties

The CEO, volunteers and service users give regular presentations at Ware Town Council meetings, Rotary Clubs, Community Catalyst events.

Always Bee You CIO are making a mosaic for Ware Train Station, in partnership with a local artist Donna Reeves and Two Rivers Community Rail.

We have various partnerships with local DJ's and entertainers in Hertfordshire.

We have a partnership with Philip Saatchi, professional singer and guitarist, to run our song writing courses.

We also have partnerships with The Taxi Veterans regarding our valentine card project and Hands on Hands out making Christmas stockings for 120 homeless people in Kings Cross.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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



Paul Jones
Trustee

12 June 2024

ALWAYS BEE YOU CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALWAYS BEE YOU CIO

I report to the trustees on my examination of the financial statements of Always Bee You CIO (the charity) for the year ended 31 December 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.



Gary Howard FCA

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 14 June 2024

ALWAYS BEE YOU CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	2022 £
<u>Income from:</u>					
Donations and legacies	3	10,465	1,412	11,877	-
Charitable activities	4	94,970	-	94,970	77,505
Total income		105,435	1,412	106,847	77,505
<u>Expenditure on:</u>					
Raising funds	5	250	-	250	-
Charitable activities	6	99,719	412	100,131	69,813
Total expenditure		99,969	412	100,381	69,813
Net income for the year/ Net movement in funds		5,466	1,000	6,466	7,692
Fund balances at 1 January 2023		16,565	-	16,565	8,873
Fund balances at 31 December 2023		22,031	1,000	23,031	16,565

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

All income and expenditure derive from continuing activities.

ALWAYS BEE YOU CIO

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	-		2,490	
Cash at bank and in hand		24,956		20,718	
		<u>24,956</u>		<u>23,208</u>	
Creditors: amounts falling due within one year	11	(1,925)		(6,643)	
Net current assets			23,031		16,565
Income funds					
Restricted funds	12		1,000		-
Unrestricted funds			22,031		16,565
			<u>23,031</u>		<u>16,565</u>

The financial statements were approved by the Trustees on 12 June 2024



Paul Jones
Trustee

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Always Bee You CIO 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 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.

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.

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 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.

1.7 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.

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.

1.8 Employee benefits

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

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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.

3 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
Donations and gifts	3,632	-	3,632	-
Grants received	6,833	1,412	8,245	-
	<u>10,465</u>	<u>1,412</u>	<u>11,877</u>	<u>-</u>
Grants receivable for core activities				
Ware Town Council	6,583	412	6,995	-
Hertfordshire County Council	-	1,000	1,000	-
Other	250	-	250	-
	<u>6,833</u>	<u>1,412</u>	<u>8,245</u>	<u>-</u>

4 Charitable activities

	Club and day social activities 2023 £	Club and day social activities 2022 £
Income from supporting adults with learning disabilities and mental health issues		
Day activities	48,399	77,505
Evening social club	46,571	-
	<u>94,970</u>	<u>77,505</u>

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	250	-
	<u>250</u>	<u>-</u>

6 Charitable activities

	Club attendance and day social 2023 £	Club attendance and day social 2022 £
Staff costs	34,447	21,217
Activity costs	33,450	33,580
Club consumables	1,941	-
Tutors fees	13,554	2,035
Room rent	5,413	7,705
Travel and subsistence costs	582	1,800
Office costs	1,041	950
Insurance	647	-
Training	234	-
Volunteer expenses	2,884	795
Legal and professional costs	5,225	1,000
Bank charges	120	126
Governance costs	600	-
Corporation tax	(7)	605
	<u>100,131</u>	<u>69,813</u>
Analysis by fund		
Unrestricted funds	99,719	69,813
Restricted funds	412	-
	<u>100,131</u>	<u>69,813</u>

Governance costs include fees payable to the independent examiner of £600.

7 Trustees

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

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	1	1

Employment costs

	2023 £	2022 £
Wages and salaries	32,236	19,267
Social security costs	1,244	1,427
Other pension costs	967	523
	34,447	21,217

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. The exemption applies since the date of conversion from a Community Interest Company (CIC) to a Charitable Incorporated Organisation (CIO) on 26 May 2023.

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	-	2,490

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Corporation tax payable	-	612
Other taxation and social security	41	3,432
Other creditors	184	1,219
Accruals and deferred income	1,700	1,380
	1,925	6,643

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£
Hertfordshire County Council - Singing Tutor	-	-	1,000	-	1,000
Ware Town Council - Entertainment	-	-	412	(412)	-
	<u>-</u>	<u>-</u>	<u>1,412</u>	<u>(412)</u>	<u>1,000</u>
	<u>-</u>	<u>-</u>	<u>1,412</u>	<u>(412)</u>	<u>1,000</u>

Hertfordshire County Council awarded a grant of £1,000 towards the cost of a singing tutor.

Ware Town Council awarded a grant of £412 towards the cost of entertainment at social activities.

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023	2023	2023	2022
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Current assets/(liabilities)	22,031	1,000	23,031	16,565
	<u>22,031</u>	<u>1,000</u>	<u>23,031</u>	<u>16,565</u>
	<u>22,031</u>	<u>1,000</u>	<u>23,031</u>	<u>16,565</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).