

ALWAYS BEE YOU CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ALWAYS BEE YOU CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amanda Aldridge	
	Suzanne Farmer	
	Paul Jones	
	Alan Freeman	(Appointed 11 March 2025)
	Stephen Wood	(Appointed 11 March 2025)
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

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 22

ALWAYS BEE YOU CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 2024

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 creative, musical and artistic opportunities with local artists and musicians.

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

To support adults with learning disabilities to lead healthier lives.

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.

Providing a cook school to support the group to make healthy meals and learn to make basic recipes from scratch.

Providing wellbeing activities, meditation, gong baths, art therapy, country walks and exercise with a personal trainer.

Providing a programme of artistic, musical and creative activities with local artists and tutors.

Providing qualified, experienced staff and volunteers with a passion for supporting the Charity and its beneficiaries.

Introduction to activities

Twice weekly evening Social Club for 35 adults with learning, physical and mental health disabilities and their carers, with entertainment provided by professional dancers, singers, artists and performers.

Pick up and drop home service for those in rural areas and evening respite for carers.

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.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Significant activities

Weekly art projects with up to 35 adults with learning, physical and mental health disabilities and carers, including our Thursday Art Club at an Artists studio with various tutors. Lessons included ceramics, watercolours, acrylics, charcoal drawing, meditation and art sessions, mosaics, collage, making products to sell at craft fairs and much more.

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. 5 people per month enjoy the course with staff support.

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

Work and volunteering placements at Mr Simms Sweet Shop, Hertfordshire Zoo, Fanham's Hall Hotel and Always Bee You social club and craft stalls.

Twice weekly local day trips for groups including bowling, cinema, restaurants, zoo's, farms and local attractions.

We offer a pick up and drop service for these activities and staff support.

Saturday weekly day trips for groups offering a pick up and drop off service to local activities and support to enjoy fun days out. Providing valuable weekend respite for carers and fun weekend activities for participants.

Fun Days Out Programme

Special days out for groups and carers including London theatre trips, River Cruises, Feeding Giraffes at Colchester Zoo, Fair Game at Canary Wharf, Sea World, Borough Market food Tasting etc.

These trips give participants the opportunity to attend exciting activities chosen by the group once a month.

Wellbeing Activities

Retreat Days, Visits to Forest Schools, yoga and Gong baths, therapeutic art and personal training for people with learning disabilities and their families and carers.

Cook School

Twice monthly Cook School

Teaching adults with learning disabilities to cook healthy meals from scratch such as homemade pasta and sauce, jerk chicken and coconut rice and healthier alternatives to favourite takeaways.

Cooking demonstrations at our evening social club.

Carers Support

All activities are free for carers and a support service is provided for those requiring assistance with applying for social work assessments regarding PIP and Direct Payments.

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.

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 27 people successfully applying for benefits to enable them to afford activities to help improve the quality of their lives.

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Always Bee You CIO were able to recruit a full time support worker to manage weekly day trips and to provide much needed transport for participants.

Always Bee You also recruited driver support workers through our National Lottery funding.

Always Bee You CIO released new 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 pay for 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 received funding from the National Lottery to support older carers with respite and provide much needed transport for group members with learning disabilities from rural areas and those who need support getting to and from Always Bee You activities. This project is reducing isolation and loneliness and giving carers a much needed break. 87% of carers at Always Bee You have said their biggest concern was transporting their dependents to and from social and day activities.

Always Bee You received funding from Herts Community Foundation to develop our Bee Kind Project supporting adults with learning disabilities and those mental health conditions to access wellbeing and mental health support through our arts, outdoor and fitness activities, wellness choir and craft and create project.

The project supported 70 beneficiaries and 100 carers enabling them to socialise reducing isolation and loneliness, take part in health retreats including yoga, therapeutic art, fitness and dance, and make beautiful craft items to sell at Christmas.

The group have asked to repeat the health retreats as they found them beneficial to their wellbeing. We will be seeking funding to develop this project in 2025. The art and music sessions are thriving and providing much needed support for our group members and carers on a weekly basis.

Always Bee You CIO supported 80 adults with learning, physical and mental health disabilities this year and 102 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. We are proud of our dedicated and talented team.

Always Bee You CIO created a mosaic at Ware Station with Local artist Donna Reeves. The mosaic is a beautiful artwork designed by the group and depicts the River Lee, canal boats, swans, gazebos, flowers and bees representing Always Bee You. Each Bee was handmade by a member of Always Bee You and is signed by the maker. This enables them to visit their work of art and be proud of the part they played in creating the mosaic. This art work has been shortlisted for a Community National Rail Award and showcasing what is possible when people of all abilities are given the right support and encouragement.

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.

Volunteers

Always Bee You CIO is supported by a team of 20 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.

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.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

We successfully delivered 44 hours per week of social activities and work opportunities to 80 adults with learning, physical and mental health disabilities.

We supported adults with learning disabilities and their carers to attend days out, evening events and volunteering and work opportunities - we have a growing programme of assisted adventures and new experiences.

48 day trips to London – including Fairgame, Canal Boat trips, feeding the giraffes at Colchester Zoo. Theatre trips to The Lion King and Choir of Man. Frameless. Spitalfields Market; The Shard; Borough Market; and many more.

96 evening Social Clubs for 35 people - including Magic School, belly dancing; DJ workshops; singing classes; songwriting sessions and performance, bingo: karaoke; and many more.

96 assisted day trips for 10 people – including visiting National Trust Properties, Visiting Ada Cole Donkey; Southend; Local Theatre; Hollywood Bowl; Boom Bar Karaoke; restaurants; cinema; theatre trips; and many more.

65 art classes and creative arts workshops for up to 35 people - including glass workshops; making ceramics; mosaic workshops; acrylics, making products to sell on local stalls, sewing; watercolours; and many more.

40 wellbeing activities – Yoga; dance workshops; personal training, meditation, country walks; therapeutic art; gong baths; woodland school; farm trips, and many more.

24 cook school sessions – cooking healthy meals from scratch with 10 people per session. Making pasta dough and sauce, jerk chicken and coconut rice, Christmas dinner and healthy alternatives to our favourite takeaways.

48 sessions of work experience – Mr Simms Sweet Shop, Fanhams Hall and Hertfordshire Zoo.

At present we are receiving about 8 referrals per week, for our activities.

We have updated our user friendly website, new enquiries can be made, members can book activities online and access all that we offer more easily. We have growing presence on social media channels including Facebook and Instagram.

In a 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, including a grant from The National Lottery. 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 2024

Financial review

We had income of £168,336 (2023 - £106,847) and expenditure of £146,268 (2023 - £100,381) leaving a surplus for the period of £22,068 (2023 - £6,466). We have reserves carried forward at 31 December 2024 of £45,099 of which £16,750 is restricted.

Reserves policy

It is the policy of the charity to provision reserves for all and any costs should the charity find itself in a position where it cannot continue to operate and to enable an orderly wind down. The charity calculates that the level of reserves required to comply with this policy at the year end was £24,800.

Our reserves at the year end were £28,349 which is slightly higher than 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 and Essex County Council.

We receive regular referrals from the Hertfordshire and Essex Learning Disability Teams, 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 recruit two Trustees to bring financial and business expertise to the Charity. This will provide the foundation we need to develop and grow our Charity.

We plan to raise more income through fundraising to sustain our existing projects and to recruit more support staff and tutors to help us in this period of growth.

We plan to promote Always Bee You activities through networking with social work teams, Hertfordshire county Council, social media and through our website and youtube channels.

We plan to expand our networking into Essex to raise our profile in areas such as Harlow and Waltham Abbey.

We plan to work towards providing supported holidays for our group members and carers.

We plan to work towards a retail work training project and possible High Street shop/café.

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

(Deceased 2 April 2025)

Alan Freeman

(Appointed 11 March 2025)

Stephen Wood

(Appointed 11 March 2025)

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.

ALWAYS BEE YOU CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 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.

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; 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, Artist Donna Reeves, Phil Saatchi song writer, Sovereign Housing 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 and Hertfordshire social work team meetings.

Always Bee You CIO have made a mosaic for Ware Train Station, in partnership with a local artist Donna Reeves and Two Rivers Community Rail. We are in the finals for the Communities Rail Awards.

We have various partnerships with local DJ's, singers, dancers, magicians 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 Christmas 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 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Paul Jones

Trustee

24 June 2025

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 2024.

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: 26 June 2025

ALWAYS BEE YOU CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	4,354	36,150	40,504	10,465	1,412	11,877
Charitable activities	4	127,832	-	127,832	94,970	-	94,970
Total income		<u>132,186</u>	<u>36,150</u>	<u>168,336</u>	<u>105,435</u>	<u>1,412</u>	<u>106,847</u>
Expenditure on:							
Raising funds	5	785	90	875	250	-	250
Charitable activities	6	124,292	21,101	145,393	99,719	412	100,131
Total expenditure		<u>125,077</u>	<u>21,191</u>	<u>146,268</u>	<u>99,969</u>	<u>412</u>	<u>100,381</u>
Net income		7,109	14,959	22,068	5,466	1,000	6,466
Transfers between funds		(791)	791	-	-	-	-
Net movement in funds		6,318	15,750	22,068	5,466	1,000	6,466
Reconciliation of funds:							
Fund balances at 1 January 2024		22,031	1,000	23,031	16,565	-	16,565
Fund balances at 31 December 2024		<u>28,349</u>	<u>16,750</u>	<u>45,099</u>	<u>22,031</u>	<u>1,000</u>	<u>23,031</u>

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 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	5,010		-	
Cash at bank and in hand		41,348		24,956	
		<u>46,358</u>		<u>24,956</u>	
Creditors: amounts falling due within one year	11	(1,259)		(1,925)	
Net current assets			45,099		23,031
			<u>45,099</u>		<u>23,031</u>
The funds of the charity					
Restricted income funds	13		16,750		1,000
Unrestricted funds	14		28,349		22,031
			<u>45,099</u>		<u>23,031</u>

The financial statements were approved by the trustees on 24 June 2025



Paul Jones
Trustee



Alan Freeman
Trustee

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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. 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.

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 2024

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

ALWAYS BEE YOU CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,599	-	2,599	3,632	-	3,632
Grants received	1,755	36,150	37,905	6,833	1,412	8,245
	<u>4,354</u>	<u>36,150</u>	<u>40,504</u>	<u>10,465</u>	<u>1,412</u>	<u>11,877</u>
Grants receivable for core activities						
Ware Town Council	1,755	480	2,235	6,583	412	6,995
Hertfordshire County Council	-	-	-	-	1,000	1,000
Hertfordshire Community Foundation	-	5,750	5,750	-	-	-
East Herts District Council	-	3,000	3,000	-	-	-
Awards for All	-	19,920	19,920	-	-	-
Ware Charities	-	7,000	7,000	-	-	-
Other	-	-	-	250	-	250
	<u>1,755</u>	<u>36,150</u>	<u>37,905</u>	<u>6,833</u>	<u>1,412</u>	<u>8,245</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Charitable activities

	Club and day social activities 2024 £	Club and day social activities 2023 £
Income from supporting adults with learning disabilities and mental health issues		
Day activities	57,965	48,399
Evening social club	69,867	46,571
	<u>127,832</u>	<u>94,970</u>

5 Raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>				
Advertising	785	90	875	-
Other fundraising costs	-	-	-	250
	<u>785</u>	<u>90</u>	<u>875</u>	<u>250</u>
Fundraising and publicity	<u>785</u>	<u>90</u>	<u>875</u>	<u>250</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	Club attendance and day social 2024 £	Club attendance and day social 2023 £
Staff costs	37,768	34,447
Activity costs	39,047	33,450
Club consumables	641	1,941
Tutors fees	41,371	13,554
Room rent	5,603	5,413
Travel and subsistence costs	1,349	582
Office costs	2,513	1,041
Insurance	703	647
Training	285	234
Volunteer expenses	8,147	2,884
Legal and professional costs	7,239	5,225
Bank charges	7	120
Governance costs	720	600
Corporation tax	-	(7)
	<u>145,393</u>	<u>100,131</u>
Analysis by fund		
Unrestricted funds	124,292	99,719
Restricted funds	21,101	412
	<u>145,393</u>	<u>100,131</u>

Governance costs include fees payable to the independent examiner of £720 (2023 - £600).

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	<u>1</u>	<u>1</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	36,726	32,236
Social security costs	-	1,244
Other pension costs	1,042	967
	<u>37,768</u>	<u>34,447</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>37,768</u>	<u>34,447</u>

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.

10 Debtors

Amounts falling due within one year:	2024 £	2023 £
Other debtors	4,800	-
Prepayments and accrued income	210	-
	<u>5,010</u>	<u>-</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	41
Other creditors	-	184
Accruals and deferred income	1,259	1,700
	<u>1,259</u>	<u>1,925</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,042	967
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 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 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Hertfordshire County Council - Singing Tutor	1,000	-	(1,000)	-	-
Ware Town Council - Choir	-	480	(480)	-	-
Awards for All- Being There Project	-	19,920	(7,303)	-	12,617
East Herts District Council Grant	-	3,000	(3,275)	275	-
Hertfordshire Community Foundation- Bee Kind Grant	-	5,000	(5,516)	516	-
Hertfordshire Community Foundation- Keyboard Grant	-	750	(750)	-	-
Ware Charities Grant	-	7,000	(2,867)	-	4,133
	<u>1,000</u>	<u>36,150</u>	<u>(21,191)</u>	<u>791</u>	<u>16,750</u>

Previous year:

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Restricted funds

(Continued)

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

Ware Town Council awarded a grant of £412 in 2023 towards the cost of entertainment at social activities. Ware Town Council gave a grant of £480 in 2024 towards the costs of a choir.

The Awards For All Being There Project is to support carers who need respite from caring for dependents who have complex needs.

East Herts District Council Grant is to support a project enabling adults with learning disabilities and their carers to experience a variety of creative arts and performance opportunities.

Hertfordshire Community Foundation Bee Kind to Yourself Project aims to provide wellbeing and mental health support for adults with learning disabilities, mental health conditions and their carers.

Hertfordshire Community Foundation - Keyboard Grant was for the cost of a keyboard.

Ware Charities Grant is funding for art tutors, song writing tuition, DJ workshops, dance tutors and training workshops. These activities enabled adults with learning disabilities and their carers to learn new skills, try activities they've never tried before and to make friends.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 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 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	22,031	132,186	(125,077)	(791)	28,349
	<u>22,031</u>	<u>132,186</u>	<u>(125,077)</u>	<u>(791)</u>	<u>28,349</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	16,565	105,435	(99,969)	-	22,031
	<u>16,565</u>	<u>105,435</u>	<u>(99,969)</u>	<u>-</u>	<u>22,031</u>

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	28,349	16,750	45,099
	<u>28,349</u>	<u>16,750</u>	<u>45,099</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	22,031	1,000	23,031
	<u>22,031</u>	<u>1,000</u>	<u>23,031</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).