

Charity registration number 1203291 (England and Wales)

**ALWAYS BEE YOU CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

# ALWAYS BEE YOU CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Amanda Aldridge Paul Jones Alan Freeman Ian Cooper
<b>Charity number (England and Wales)</b>	1203291
<b>Principal address</b>	54 West Street Ware Hertfordshire SG12 9EE
<b>Independent examiner</b>	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE

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# ALWAYS BEE YOU CIO

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent examiner's report	10
Statement of financial activities	11 - 12
Balance sheet	13
Notes to the financial statements	14 - 24

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# ALWAYS BEE YOU CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

#### **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 wellbeing.

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 2025***

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#### **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**

2025 has been a year of learning, change and reset for the Charity, all of which we believe will help us to create a much stronger foundation, allowing us to expand and continue to provide work opportunities, life skills and creative social engagement for our beneficiaries.

# ALWAYS BEE YOU CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### Significant activities

From a Trustee perspective there were several events to report during 2025

- Very sadly we report the passing of Graham Craker a long-standing board of trustee's member who supported the charity from the very beginning and who will be sorely missed by both the management team as well as the charity members. An annual memorial cup in his name has been created to honour members who have shown courage and fortitude in their daily lives.
- Three new trustees joined the board during the year and have provided support, experience and help to the CEO and team
  - Ian Cooper a parent of one of the members with extensive business experience
  - Alan Freeman as Treasurer who also provides business, IT and Finance experience as well as Project Management
  - Stephen Woods – Stephen later decided to resign and has left the board
- This year, we also mourned the passing of Phil Bruce, long-standing member, who at the young age of 34 was knocked down by a car in a hit and run incident. His death being so sudden was a massive shock to everyone. His fiancé also a member of the charity was presented with the Graham Craker award for showing such bravery and courage during such a traumatic time.
- Always Bee You continues to be innovative and dedicated to its members. The passion and enthusiasm of the employees and volunteers plus team spirit continues to impress the Board Members.

From a Finance perspective we show in our annual accounts a reduction in our overall funds, and this has been due to several factors that have impacted us during the year.

- We have had several changes in personnel one of whom was responsible for the bookkeeping, and this in part hindered our ability to fully participate in fund raising. This has now been corrected, and we are already seeing considerably more activity in this area.
- In kind with many charities, we have seen pressure on costs and donations, and we made a conscious decision to allow some spending of our reserves to preserve our level and standard of operations for the benefit of the members. This included our work on Café Bee which provided significant benefits to members in terms of training and engagement, but which did run at a small loss.
- Our current budget for next year shows a much-improved position with many grants and donations already in place for 2026, some of which are specifically aimed at covering some of our overhead costs.

We are looking forward to a new year with excitement, new programmes, new members and importantly more funding to strengthen the charity's finances and infrastructure.

#### CEO's report

This last year has seen several successful new projects designed to enhance the lives of our group members and their families. This community of Adults with Learning Disabilities, face more challenges than most of us can imagine, including discrimination, poor health, disability, poverty and exclusion. But Always Bee You has listened to this community and provided the best possible environment for them to learn, achieve, excel and enjoy and despite the charity having some financial challenges we have continued to provide a quality of service that is loved by our amazing members.

# ALWAYS BEE YOU CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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New activities started or held during 2025

- Cook school for 10 people, twice per month. Generously funded by Sovereign Housing we have been teaching our people to make healthy meals from scratch, all done under the expert guidance of professional chef Julie Quy from Julie's Cooking Academy. Within our established Social Club, 50 individuals have acquired skills in locating recipes, participated as tasters, and observed demonstrations of straightforward, nutritious cooking techniques. For so many of our members, cooking means ready meals and ultra processed food every day.
- Without identifying it as exercise, we have presented 'fun sessions' aiming to combat obesity and poor health. For example, swimming parties with 30 people at a time, dancing at our social club and every Wednesday and Friday there are always movement elements for 60+ people per week.
- One of the highlights of the summer was the setting up of Café Bee in Priory Grounds which was staffed by our members. The premises were very kindly donated for 3 months by Ware Town Council. Morgan Lovell, an office design company, facilitated equipment purchases and created all signage, marketing, and layouts through their 'One Good Thing' charity initiative.

With a waiting list of candidates, we were able to provide work opportunities where our members learned hospitality, barista skills, customer service, cash handling, safety and hygiene, visual merchandising, stock control and marketing. This is a long list of transferable skills to take into the future.

On the back of the café's success, Always Bee You received funding to pay for an Outreach Employability worker for the coming year and part funding for the next two years from Ware charities. The café raised the charity's profile and was instrumental in attracting new members and support.

- Phil Saatchi, musician, delivered another song-writing workshop for 8 people and another extraordinary song was created. The song enabled group members to express their feelings and emotions about various subjects such as being bullied, discrimination and being kind to each other.

Phil Saatchi was also able to support the group through a difficult time of grief through musical creativity when one of our members was killed in a car accident this year. Our social club became a place for people to talk and remember and comfort each other.

- Always Bee You has run sessions for some time now that include yoga and meditation, but the inclusion of a "yoga gong bath workshop" has been exceptionally good for mental health. We also received some funding from Asda to provide wellbeing activities for beneficiaries and their carers over the Christmas period, as many people struggle with their mental health at this time of year.
- An art therapy workshop has been amongst our regular programmes but the addition of guided imagery meditation such as imagining a walk in the woods or flying into space has promoted a safe space to relax and unwind. We see the benefits of mindfulness from these sessions which brings relaxation for busy minds and promotes creativity in the artwork they produce.
- In response to our members suggestions, we have recruited more tutors this year including dancers, a trumpet player, a magician, keyboard tutor, and a steel band. Whilst we do have some minority groups, the area lacks cultural and ethnic diversity, this year we have included different cultural events in the programme.
- Loren and Sam, our wellbeing tutors provided exercise through yoga and dance and some sessions promoting positive body image, the benefits of being present in the moment and journaling, all for mental and physical health. This was well attended by group members and carers.

# ALWAYS BEE YOU CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### Ongoing activities

- We have continued many of our regular sessions from last year. There has been an increase in numbers of people wanting to do our monthly DJ course. Members learn to set up equipment, choose music, operate the turntables and much more. Many members have become proficient, and we will be taking this out to the local community. As only 4 people can participate at a time, and with a long waiting list tutoring can take time. However, our members now perform on their own in front of an audience of their peers; they stand up with confidence and acquire another skill for employment. This is a very special achievement that they are experiencing. We are keen to showcase this to wider community.

#### General Comments

- It was good to see a few more carers attending sessions which are free to them.
- There has been an increase in attendance on Saturday for our excursions to member requested venues, both local and to places like London.
- Thanks to Lottery funding during the year, we have been able to provide additional transport from rural areas (where transport is challenging) into Ware for the evening club activities.
- Hertfordshire Community Foundation kindly agreed to our Quiet Room, a place of calm and safety for those who seek it. Sometimes, neurodiverse members and those recovering from mental health issues, require somewhere to retreat to from the hustle and bustle of our main sessions. £5k was received at the end of the year for use during 2026 and has been treated as such in the accounts.

#### Plans for the Future

- During 2026 our aim is to further strengthen the foundations we rely on to continue to deliver the activities valued by our membership. We have agreed to put in place a small increase in headcount that will improve our admin and management capability along with a seasoned bookkeeper to assist with the control and management of our Finances. This will ensure that the management team are able to focus on the critical elements.
- We know that obtaining the right levels of funding is critical to our success and many of the changes we have made so far will release some time and expertise to ensure we make the necessary bids and contacts to achieve our desired aims.
- The lottery has once again, supported the charity in 2026 and so we will be able to continue the transport for those people in rural areas.
- Already this year (starting in April) we have very kindly received funding for 3 years from Ware Charities to support us in employing an Outreach Employability worker and this vacancy will be filled by a very competent person who ran café Bee for us.

The individual will seek to provide appropriate skills and employment of members through running a pop-up local café in a local hall as well as at Mr Simms Sweetshop. Plans include making products to sell and running market stalls. Her remit also includes networking with local colleges to recruit more people to our sessions, improving membership as well as promoting the charity to obtain additional funding

- Sovereign Housing has kindly provided 2.5 years funding for a project called 'Pleased To Meet You'. Based in an over 55 years community building which was not being used, Always Bee You will be presenting a community activity once per month. It will be an intergenerational project i.e. older people mix with Adults with Learning Disabilities who will learn how to make the buffet and organise different activities every month. £5k was received at the end of the year for use during 2026 and has been treated as such in the accounts.



# ALWAYS BEE YOU CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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Donna Reed local artist will co-create a mosaic in the first 4 sessions. The decisions on colours and subject will be made by our members and Sovereign Housing tenants. Projects such as these, are vital for enabling people to talk together. One member is passionate about war history, and we envisage that he will be able to interact with some older people on this favourite subject. Another member will organise bingo sessions. Experience shows us that this gives all trainees a big sense of pride and achievement.

At the same events a local florist will run 4 well-being sessions, teaching them how to make bouquets and floristry alongside a journey through fragrance. The last 4 sessions will see the steel band, food, trumpeting and singing and a variety of entertainments. Other proposed elements creating decorated gift bags which will be delivered—along with a piece of cake and artwork—to Sovereign Housing residents who cannot leave their homes.

- As part of the employment programme, the charity is hoping to launch a chocolate bar in partnership with a chocolate manufacturer. We are planning to develop our own product, design wrappers and market the new chocolate. We plan to develop several other products e.g. ceramics, tea-towels, etc. for sale this year. We will be seeking funding to develop this range of products.
- The charity has been approached by Essex County Council to provide services to that County which could enable us to increase membership.

#### Summary

The increase in funding that we have seen so far over the last 6 months is providing us with great optimism and is allowing us to plan for many varied events that will involve our members and will bring opportunities for learning, wellbeing and enjoyment.

I would like to thank the Board of Trustees for their hard work and unwavering support.

None of this year's projects would have been delivered without our funders. We are grateful for this partnership which together gives Adults with Learning Disabilities, a place in society where isolation is a thing of the past, tackling life's challenges, where they can learn new skills and where they can improve their health whilst having fun.

So, a very big "Thank You" for all the donations and grants afforded to our amazing charity.

The coming year already looks brighter!!

#### 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.

#### Financial review

We had income of £151,995 (2024 - £168,336) and expenditure of £173,348 (2024 - £146,268) leaving a deficit for the period of £21,353 (2024 - surplus £22,068). We have reserves carried forward at 31 December 2025 of £23,746, none of which is restricted.

# ALWAYS BEE YOU CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 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 £23,746 which is slightly lower than this amount. The Trustees plan to bring the reserves level back up to the required level as soon as possible.

#### 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

Alan Freeman

Stephen Wood

Graham Craker

Ian Cooper

(Resigned 19 April 2025)

(Appointed 11 March 2025)

(Appointed 11 March 2025 and resigned 24 July 2025)

(Deceased 2 April 2025)

(Appointed 22 April 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.

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 2025

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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.

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



Paul Jones  
**Trustee**

24 April 2026

# **ALWAYS BEE YOU CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 DECEMBER 2025***

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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.

# ALWAYS BEE YOU CIO

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

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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 2025.

### **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.

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 the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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  
27 April 2026

# ALWAYS BEE YOU CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2025**

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	5,757	6,600	12,357	40,504
Charitable activities	4	139,622	-	139,622	127,832
Investments	5	16	-	16	-
<b>Total income</b>		<u>145,395</u>	<u>6,600</u>	<u>151,995</u>	<u>168,336</u>
<b>Expenditure on:</b>					
Raising funds	6	1,578	-	1,578	875
Charitable activities	7	148,162	23,608	171,770	145,393
<b>Total expenditure</b>		<u>149,740</u>	<u>23,608</u>	<u>173,348</u>	<u>146,268</u>
<b>Net income/(expenditure)</b>		(4,345)	(17,008)	(21,353)	22,068
Transfers between funds		(258)	258	-	-
<b>Net movement in funds</b>	8	(4,603)	(16,750)	(21,353)	22,068
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2025		<u>28,349</u>	<u>16,750</u>	<u>45,099</u>	<u>23,031</u>
<b>Fund balances at 31 December 2025</b>		<u>23,746</u>	<u>-</u>	<u>23,746</u>	<u>45,099</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

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2025**

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	4,354	36,150	40,504
Charitable activities	4	127,832	-	127,832
<b>Total income</b>		132,186	36,150	168,336
<b>Expenditure on:</b>				
Raising funds	6	785	90	875
Charitable activities	7	124,292	21,101	145,393
<b>Total expenditure</b>		125,077	21,191	146,268
<b>Net income</b>		7,109	14,959	22,068
Transfers between funds		(791)	791	-
<b>Net movement in funds</b>	8	6,318	15,750	22,068
<b>Reconciliation of funds:</b>				
Fund balances at 1 January 2024		22,031	1,000	23,031
<b>Fund balances at 31 December 2024</b>		28,349	16,750	45,099

# ALWAYS BEE YOU CIO

## BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	12	4,006		5,010	
Cash at bank and in hand		38,043		41,348	
		<u>42,049</u>		<u>46,358</u>	
<b>Creditors: amounts falling due within one year</b>	13	(18,303)		(1,259)	
<b>Net current assets</b>			23,746		45,099
			<u><u>23,746</u></u>		<u><u>45,099</u></u>
<b>The funds of the charity</b>					
Restricted income funds	16	-		16,750	
Unrestricted funds	17		23,746		28,349
			<u>23,746</u>		<u>45,099</u>
			<u><u>23,746</u></u>		<u><u>45,099</u></u>

The financial statements were approved by the trustees on 24 April 2026



Paul Jones  
Trustee



Alan Freeman  
Trustee



# ALWAYS BEE YOU CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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### 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 2025

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### 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 2025***

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**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.

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 3 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,757	-	5,757	2,599	-	2,599
Grants received	-	6,600	6,600	1,755	36,150	37,905
	<u>5,757</u>	<u>6,600</u>	<u>12,357</u>	<u>4,354</u>	<u>36,150</u>	<u>40,504</u>
<b>Grants receivable for core activities</b>						
Ware Town Council	-	1,000	1,000	1,755	480	2,235
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
Sovereign Network Group	-	5,000	5,000	-	-	-
Asda Community Grant	-	600	600	-	-	-
	<u>-</u>	<u>6,600</u>	<u>6,600</u>	<u>1,755</u>	<u>36,150</u>	<u>37,905</u>

# ALWAYS BEE YOU CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 4 Charitable activities

	Club and day social activities 2025 £	Club and day social activities 2024 £
Income from supporting adults with learning disabilities and mental health issues		
Day activities	85,998	66,237
Evening social club	53,624	61,595
	<u>139,622</u>	<u>127,832</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	16	-
	<u>16</u>	<u>-</u>

### 6 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
<u>Fundraising and publicity</u>				
Advertising	1,578	785	90	875
	<u>1,578</u>	<u>785</u>	<u>90</u>	<u>875</u>

# ALWAYS BEE YOU CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 7 Charitable activities

	Club attendance and day social 2025 £	Club attendance and day social 2024 £
Staff costs	40,695	37,768
Activity costs	25,859	39,047
Club consumables	14,421	641
Tutors fees	62,026	41,371
Room rent	5,261	5,603
Travel and subsistence costs	3,926	1,349
Office costs	6,865	2,513
Insurance	618	703
Training	315	285
Volunteer expenses	4,356	8,147
Legal and professional costs	6,449	7,239
Bank charges	229	7
Governance costs	750	720
	<u>171,770</u>	<u>145,393</u>
<b>Analysis by fund</b>		
Unrestricted funds	148,162	124,292
Restricted funds	23,608	21,101
	<u>171,770</u>	<u>145,393</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>750</u>	<u>720</u>

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 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 2025

### 10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	39,510	36,726
Other pension costs	1,185	1,042
	<u>40,695</u>	<u>37,768</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:

	2025 £	2024 £
Aggregate compensation	<u>40,695</u>	<u>37,768</u>

### 11 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.

### 12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	3,796	4,800
Prepayments and accrued income	210	210
	<u>4,006</u>	<u>5,010</u>

### 13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,966	-
Deferred income	14	10,000	-
Other creditors		2,545	-
Accruals		3,792	1,259
		<u>18,303</u>	<u>1,259</u>

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 14 Deferred income

	2025 £	2024 £
Other deferred income	10,000	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	10,000	-
Movements in the year:		
Deferred income at 1 January 2025	-	-
Resources deferred in the year	10,000	-
Deferred income at 31 December 2025	10,000	-

### 15 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,185	1,042

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 2025

#### 16 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 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Awards for All- Being There Project	12,617	-	(12,666)	49	-
Ware Charities Grant	4,133	-	(4,133)	-	-
Sovereign Network Group Grant - Cooking Bee Project	-	5,000	(5,000)	-	-
Ware Town Council Grant - Café Bee	-	1,000	(1,190)	190	-
Asda Community Grant - Yoga, Art and Wellbeing	-	600	(619)	19	-
	<u>16,750</u>	<u>6,600</u>	<u>(23,608)</u>	<u>258</u>	<u>-</u>

#### Previous year:

	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>

# ALWAYS BEE YOU CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 16 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.

Sovereign Network Group funded our Cooking Bee Project. Cooking Bee is a cookery school enabling adults with learning disabilities to learn basic cooking skills supporting better health and wellbeing.

Ware Town Council funded training regarding health and hygiene certificates to enable Always Bee You to run Café Bee in the park at Ware Priory. This was a work training project providing barista and hospitality skills for adults with learning disabilities.

Asda Community Grant enabled Always Bee You to provide yoga, art and wellbeing activities over the Christmas period for adults with learning disabilities and their carers.

# ALWAYS BEE YOU CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 17 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 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	28,349	145,395	(149,740)	(258)	23,746
	<u>28,349</u>	<u>145,395</u>	<u>(149,740)</u>	<u>(258)</u>	<u>23,746</u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2024</b>
	£	£	£	£	£
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>

### 18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 December 2025:</b>			
Current assets/(liabilities)	23,746	-	23,746
	<u>23,746</u>	<u>-</u>	<u>23,746</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Current assets/(liabilities)	28,349	16,750	45,099
	<u>28,349</u>	<u>16,750</u>	<u>45,099</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).