

Charity registration number: 1206290

**BEE WIRRAL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Bee Wirral Contents

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Bee Wirral

Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

To relieve the needs of children separated from parents and/or other family members through divorce and family breakdown for the public benefit in particular by the provision of family contact sessions to facilitate contact arrangements with non-resident parents and other family members in a safe, secure and neutral location.

To relieve financial hardship among people living in the Liverpool City region for the public benefit by providing such persons with furniture and household items which they could not otherwise afford through lack of means.

For the public benefit, the preservation and protection of good health among men in the Liverpool City region including those who are retired, unemployed or have health problems, through the provision of facilities for hobbies, recreation or other leisure time occupation including practical interests, skills sharing, the learning of new skills, and helping with community based projects.

Significant Activities

Providing contact sessions to families in crisis to support the healthy maintenance of child/parent relationships.

Supporting those experiencing furniture poverty by providing high quality used goods directly to them at no cost.

Providing a timetable of activities in the local community for men to attend, receive support with their mental health and reduce isolation.

Public Benefit

The trustees have had regard to the Charity Commission's guidance on public benefit when planning the charity's activities. Our services are designed to support people in the local community who are experiencing hardship, crisis, or isolation. These activities create opportunities for individuals and families to be supported during some of the most difficult periods in life, including ill health, family breakdown, and social isolation. By offering practical help, emotional support, and safe spaces to connect with others, we help reduce poor mental health, loneliness, and the risk of suicide attempts. Our work also helps people who may be hard to reach or unaware of local support to engage with services and activities that can improve their wellbeing. Access to our services is based on identified need, ensuring that the benefits are provided to a clear and appropriate section of the public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Our main achievements have been supporting over 30 families in their separation journey to maintain a constant and safe environment in which to see their children.

Through our furniture poverty project we have helped some of those who are severely isolated and often housebound in making sure they have the household essentials they need, a secondary benefit to this is that we have saved over 8 tonnes of usable furniture from going to landfill.

Our men's group has regular attendees of around 12 each week with around an additional 6 dropping in and out each quarter. These are strong numbers for those struggling with their mental health.

Financial Review

**Bee Wirral
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Financial Position

At the end of the financial year, the charity held total funds of £16,653, comprising £5,674 in unrestricted funds and £10,979 in restricted funds. The charity maintained a positive net asset position, with total current assets of £40,265 and short-term liabilities of £23,612, resulting in net current assets of £16,653.

Unrestricted funds remained stable and sufficient to support the charity's core operational activities. Restricted funds increased due to grant income received for specific projects, particularly those supporting families in crisis and men's mental health activities, and were applied in accordance with funder requirements.

Cash at bank and in hand totalled £37,301, providing the charity with adequate liquidity to meet its short-term obligations. Debtors were minimal at £2,964, and creditors falling due within one year were £23,612, reflecting normal operational activity and committed project expenditure.

The trustees consider the charity's financial position to be sound and believe that the level of reserves held is appropriate for the size and nature of the organisation. Based on current plans, funding commitments, and cash balances, the trustees are satisfied that the charity remains a going concern for the foreseeable future.

Reserves Policy

The charity aims to hold reserves equivalent to approximately three months of core operating costs in order to provide financial stability and ensure that services can continue in the event of unexpected funding delays or fluctuations in income. At year end the core costs for the organisation were £27274.00 making a three month cost £6819.00. This means the reserve policy is not met at this point but the trustees consider this level of reserves to be appropriate for the size and nature of the organisation and sufficient to support ongoing commitments and manage short-term financial risks.

Funds Materially in Deficit

The trustees confirm that no individual fund was in deficit at the year end. Restricted funds closed the year with a positive balance of £10,979, reflecting grant income received for specific ongoing projects. Unrestricted funds ended the year with a balance of £5,674, which is not sufficient to meet the charity's reserves target but is felt by trustees that the shortfall is immaterial and the objectives of the charity can still be met.

The trustees are satisfied that all funds have been applied in accordance with donor and grant conditions, and that no material deficits have arisen that would require additional disclosure or corrective action.

Going Concern

The trustees have assessed the charity's financial position and its ability to continue operating for the foreseeable future. With total funds of £16,653, including £5,674 in unrestricted reserves, and stable cash balances of £37,301, the charity has sufficient resources to meet its obligations as they fall due. The trustees are confident that existing funding commitments, ongoing project income, and the charity's reserves position provide a secure foundation for continued service delivery. On this basis, the trustees consider the charity to be a going concern for at least the next twelve months.

Structure, Governance and Management

Governing Document

Bee Wirral is a Charitable Incorporated Organisation (CIO) governed by its constitution, which outlines the charity's purposes and the powers and responsibilities of the trustees. As a CIO, the charity is a separate legal entity registered with the Charity Commission.

The trustees meet quarterly to review performance, monitor finances and make strategic decisions. Day-to-day management of services and projects is delegated to staff and volunteers, with trustees retaining overall responsibility for governance, compliance and oversight.

The trustees regularly review the major risks facing the charity and ensure that appropriate systems and controls are in place to manage and mitigate these risks, including financial controls, safeguarding procedures and project monitoring processes.

**Bee Wirral
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Trustee Selection Methods

The board is made up of six trustees, appointed in accordance with the procedures set out in the constitution. Trustees may be elected by the members or co-opted by the board to ensure an appropriate mix of skills and experience. New trustees receive an induction to familiarise them with the charity's work, governance arrangements and statutory duties.

Reference and Administrative Details

Trustees

Mrs Rachael McCoosh - Chair
Miss Lorraine Anderson - Trustee
Mrs Donna Golding - Secretary
Miss Alison Twigg - Trustee
Mr Brian Kenny - Trustee
Mrs Sheila Henry - Trustee

Charity Number

1206290

Principal Address

1 Berner Street
Birkenhead
Wirral
CH41 4JY

Independent Examiner

A.D French FCA
Hailwood & Co
Chartered Accountants and Registered Auditor
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

**Bee Wirral
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Other Information

Additional Note

Mr Brian Kenny - Trustee is resigned until May 2026

Exemptions from Disclosure

The trustees confirm that no exemptions from disclosure have been applied in preparing these financial statements. No trustee received any remuneration or benefits from the charity during the year, and no trustee expenses were reimbursed. There were no related-party transactions requiring disclosure.

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 period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Mrs Rachael McCoosh

Trustee
02/02/2026



Bee Wirral
Independent Examiner's Report to the Trustees of Bee Wirral
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.



A D French FCA

Hailwood & Co

Chartered Accountants and Registered Auditor

392-394 Hoylake Road, Moreton, Wirral, CH46 6DF.

Date: 23 April 2026

Bee Wirral
Statement of Financial Activities
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	20,060	-	20,060	1,482
Charitable activities:					
Contact Delivery		28,361	-	28,361	-
Donations		-	-	-	9,000
Grants		-	10,979	10,979	-
Other trading activities	5	70	-	70	-
Other	6	666	-	666	-
		<u>49,157</u>	<u>10,979</u>	<u>60,136</u>	<u>10,482</u>
EXPENDITURE ON:					
Raising funds	7	(53,125)	-	(53,125)	(54)
Charitable activities:	7				
Other		(1,206)	-	(1,206)	-
		<u>(54,331)</u>	<u>-</u>	<u>(54,331)</u>	<u>(54)</u>
NET INCOME		<u>(5,174)</u>	<u>10,979</u>	<u>5,805</u>	<u>10,428</u>
NET MOVEMENT IN FUNDS		<u>(5,174)</u>	<u>10,979</u>	<u>5,805</u>	<u>10,428</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		10,428	-	10,428	-
TOTAL FUNDS CARRIED FORWARD	14	<u>5,254</u>	<u>10,979</u>	<u>16,233</u>	<u>10,428</u>

The notes on pages 9 to 13 form part of these financial statements.

Bee Wirral
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	4	1,482	-	1,482
Charitable activities:				
Donations		-	9,000	9,000
		1,482	9,000	10,482
EXPENDITURE ON:				
Raising funds	7	(54)	-	(54)
Charitable activities:	7			
NET INCOME		1,428	9,000	10,428
NET MOVEMENT IN FUNDS		1,428	9,000	10,428
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	14	1,428	9,000	10,428

The notes on pages 9 to 13 form part of these financial statements.

**Bee Wirral
Statement of Financial Position
As At 31 December 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	11	2,964	-	2,964	-
Cash at bank and in hand		2,742	34,559	37,301	10,428
		5,706	34,559	40,265	10,428
Creditors: Amounts Falling Due Within One Year	12	(452)	(23,580)	(24,032)	-
NET CURRENT ASSETS (LIABILITIES)		5,254	10,979	16,233	10,428
TOTAL ASSETS LESS CURRENT LIABILITIES		5,254	10,979	16,233	10,428
NET ASSETS		5,254	10,979	16,233	10,428
FUNDS OF THE CHARITY					
Restricted Funds				10,979	9,000
Unrestricted Funds				5,254	1,428
TOTAL FUNDS	14			16,233	10,428

On behalf of the board

Mrs Rachael McCoosh

Trustee
02/02/2026

The notes on pages 9 to 13 form part of these financial statements.

Bee Wirral
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Bee Wirral is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1206290. The principal address is 1 Berner Street, Birkenhead, Wirral, CH41 4JY.

2. Statement of Compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

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

3.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

3.3. Incoming Resources

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3.4. Tangible Fixed Assets and Depreciation

Individual fixed assets costing £1000.00 or more are initially recorded at cost.

3.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.6. Taxation

The charity meets the definition of a charitable entity for UK corporation tax purposes. Accordingly, it is exempt from taxation in respect of its income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

3.7. Pensions

Pension Costs

In Line with workplace pensions legislation, the charity makes contributions into a defined contribution pension scheme on behalf of its employees, accounting for expenditure as it falls due.

3.8. Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

3.9. Interest

Interest on funds held on deposit is included when receivable and when the amount can be reliably measured by the charity.

Bee Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

3.10. Governance Costs

These include the costs attributable to the charities compliance with constitutional and statutory requirements, including audit, management and trustees' meetings and reimbursed expenses.

4. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts:		
Donations and gifts	20,060	1,482

5. Income from Other Trading Activities

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Sale of donated and bought in goods	70	-

6. Other Income

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Organisational support	666	-

Income and Endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and Legacies

Donations and Legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor has communicated in writing both the amount and settlement date.

Bee Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	1,997	51,128	53,125
	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	55	(1)	54

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

All costs are allocated to the applicable expenditure heading, and where costs are not directly attributable to one heading they have been allocated on an appropriate basis.

8. Support Costs

	2025
	Raising funds
	£
Employee costs	26,879
Premises expenses	7,944
General administration	11,006
Governance costs	5,299
	51,128
	2024
	Raising funds
	£
General administration	(1)

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	30,519	-

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Bee Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

10. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

11. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	2,964	-

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	32	-
Accruals and deferred income	24,000	-
	24,032	-

13. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	23,580	-
Balance at the end of the period	23,580	-

Grant income recieved not yet spent.

14. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	10,428	49,157	(54,331)	5,254
Restricted funds				
General Restricted Fund	-	10,979	-	10,979
Total funds	10,428	60,136	(54,331)	16,233

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	1,482	(54)	1,428

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Bee Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Restricted funds

General Restricted Fund	-	9,000	-	9,000
Total funds	-	10,482	(54)	10,428

15. Transactions with Trustees

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	2025 Total
		£	£
Mrs Rachael McCoosh	Governing document provision	4,879	4,879

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the previous year.

Payment was made for financial support to Rachael McCoosh in her capacity as trustee under the governing document.

No trustee expenses have been incurred.

16. Related Party Disclosures

Transfers from Bee Wirral CIC totalling £18390;

Bee Wirral CIC

Joint working organisation

Bee Wirral CIC transferred funds to allow some of their community work to be carried out by Bee Wirral CIO