

HEYWOOD CHILDREN'S CHARITY : LITTLE MONKEYS

England & Wales · Charity number 1084011

Details

Other names	LITTLE MONKEYS
Status	Registered
Legal form	Trust
Registered	2000-12-05
Register	View on the Charity Commission register

Contact

Address	23 Market Street Heywood Lancashire OL10 1HX
Phone	01706557253
Email	info@heywoodlittlemonkeys.org.uk
Website	heywoodlittlemonkeys.org.uk

Activities

Objects: TO ADVANCE EDUCATION, RELIEVE POVERTY AND TO CARRY OUT SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES DETERMINE FOR THE BENEFIT OF PERSONS LIVING IN HEYWOOD AND IN PARTICULAR CHILDREN

Activities: To advance education, relieve poverty and to carry out such other charitable purposes as the trustees determine for the benefit of persons living in Heywood and in particular children.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** HEYWOOD, LANCASHIRE
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£41,470	£34,966	-	-
2023-12-31	£52,046	£33,311	-	-
2022-12-31	£44,292	£34,373	-	-
2021-12-31	£39,160	£26,026	-	-
2020-12-31	£9,668	£21,600	-	-

Trustees

Name	Role	Appointed
Christine England		2024-02-01
Dr MICHAEL BREARE TAYLOR		
Patricia Ann Colclough		2021-08-19
Stephen Woodward		2025-05-19

HEYWOOD CHILDREN'S CHARITY : LITTLE MONKEYS

England & Wales - Charity number 1084011

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1084011

Heywood Childrens Charity - Little Monkeys

Unaudited Financial Statements

31 December 2024

CLARE SMITH ACCOUNTANCY LTD

Accountants
Office 14
Arrow Mill
Queensway
Rochdale
OL11 2YW

Heywood Childrens Charity - Little Monkeys

Financial Statements

Year ended 31 December 2024

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Heywood Childrens Charity - Little Monkeys

Trustee's Annual Report

Year ended 31 December 2024

The trustee, who is also the director for the purposes of company law, presents his report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Little Monkeys

Charity registration number 1084011

Company registration number

Principal office and registered

The trustee

Accountants Clare Smith Accountancy Ltd
Accountants
Office 14
Arrow Mill
Queensway
Rochdale
OL11 2YW

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved on and signed on behalf of the board of trustees by:

Heywood Childrens Charity - Little Monkeys

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	1,429	2,355
Charitable activities	6	–	40,041	49,691
Total income		–	41,470	52,046
Expenditure				
Expenditure on charitable activities	7,8	–	34,966	33,311
Total expenditure		–	34,966	33,311
Net income and net movement in funds		–	6,504	18,735
Reconciliation of funds				
Total funds brought forward		69,179	69,179	50,444
Total funds carried forward		69,179	69,179	50,444

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 5 to 11 form part of these financial statements.

Heywood Childrens Charity - Little Monkeys

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	184	701
Current assets			
Debtors	13	3,705	3,684
Cash at bank and in hand		72,033	65,203
		<u>75,738</u>	<u>68,887</u>
Creditors: amounts falling due within one year	14	239	409
Net current assets		<u>75,499</u>	<u>68,478</u>
Total assets less current liabilities		<u>75,683</u>	<u>69,179</u>
Net assets		<u>75,683</u>	<u>69,179</u>
Funds of the charity			
Unrestricted funds		69,179	50,444
Total charity funds	15	<u>69,179</u>	<u>50,444</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2024, and are signed on behalf of the board by:

The notes on pages 5 to 11 form part of these financial statements.

Heywood Childrens Charity - Little Monkeys

Statement of Cash Flows

Year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	6,504	18,735
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	517	518
<i>Changes in:</i>		
Trade and other debtors	(21)	71
Trade and other creditors	(170)	14
Cash generated from operations	<u>6,830</u>	<u>19,338</u>
Net cash from operating activities	<u>6,830</u>	<u>19,338</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(190)
Net cash used in investing activities	<u>—</u>	<u>(190)</u>
Net increase in cash and cash equivalents	6,830	19,148
Cash and cash equivalents at beginning of year	<u>65,203</u>	<u>46,055</u>
Cash and cash equivalents at end of year	<u>72,033</u>	<u>65,203</u>

The notes on pages 5 to 11 form part of these financial statements.

Heywood Childrens Charity - Little Monkeys

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is .

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Heywood Childrens Charity - Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heywood Childrens Charity - Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Heywood Childrens Charity - Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Total Funds	Total Funds
	2024	2023
	£	£
Other donations and legacies		
Other donations and legacies type 1	374	2,355
Other donations and legacies type 2	1,055	–
	<u>1,429</u>	<u>2,355</u>

Heywood Childrens Charity - Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Charitable activities

	Total Funds 2024	Total Funds 2023
	£	£
Sale of goods/services as part of direct charitable activities	<u>40,041</u>	<u>49,691</u>

7. Expenditure on charitable activities by fund type

	Total Funds 2024	Total Funds 2023
	£	£
Activity type 1	34,966	33,311

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Total funds 2024	Total fund 2023
	£	£	£	£
Activity type 1	<u>30,877</u>	<u>4,089</u>	<u>34,966</u>	<u>33,311</u>

9. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>517</u>	<u>518</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>9,307</u>	<u>7,944</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

Heywood Childrens Charity - Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2024 and 31 December 2024	<u>228</u>	<u>60</u>	<u>1,783</u>	<u>2,071</u>
Depreciation				
At 1 January 2024	171	45	1,154	1,370
Charge for the year	<u>57</u>	<u>15</u>	<u>445</u>	<u>517</u>
At 31 December 2024	<u>228</u>	<u>60</u>	<u>1,599</u>	<u>1,887</u>
Carrying amount				
At 31 December 2024	<u>–</u>	<u>–</u>	<u>184</u>	<u>184</u>
At 31 December 2023	<u>57</u>	<u>15</u>	<u>629</u>	<u>701</u>

13. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>3,705</u>	<u>3,684</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	118	289
Accruals and deferred income	120	120
Social security and other taxes	<u>1</u>	<u>–</u>
	<u>239</u>	<u>409</u>

Heywood Childrens Charity - Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24 and 31 Decembe r 2024 £
General funds	<u>69,179</u>

	At 1 January 20 23 and 31 December 2023 £
General funds	<u>50,444</u>

16. Analysis of changes in net debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>65,203</u>	<u>6,830</u>	<u>72,033</u>

Heywood Childrens Charity - Little Monkeys

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

Heywood Childrens Charity - Little Monkeys

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Other donations and legacies	374	2,355
Other donations and legacies	1,055	–
	<u>1,429</u>	<u>2,355</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	40,041	49,691
	<u>41,470</u>	<u>52,046</u>
Total income		
	<u>41,470</u>	<u>52,046</u>
Expenditure		
Expenditure on charitable activities		
Purchases	5,000	2,330
Wages and salaries	9,307	7,944
Rent	10,500	10,500
Rates and water	551	579
Light and heat	2,272	2,818
Repairs and maintenance	–	697
Insurance	1,913	1,883
Other establishment	1,674	2,226
Other motor/travel costs	150	468
Legal and professional fees	1,499	2,002
Telephone	513	492
Other office costs	1,069	854
Depreciation	518	518
	<u>34,966</u>	<u>33,311</u>
Total expenditure		
	<u>34,966</u>	<u>33,311</u>
Net income		
	<u>6,504</u>	<u>18,735</u>

Heywood Childrens Charity - Little Monkeys

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	911	2,330
Direct charitable activity 1 - wages/salaries	9,307	7,944
Direct charitable activity 1 - rent	10,500	10,500
Direct charitable activity 1 - rates & water	551	579
Direct charitable activity 1 - light & heat	2,272	2,818
Direct charitable activity 1 - repairs & maintenance	–	697
Direct charitable activity 1 - insurance	1,913	1,883
Direct charitable activity 1 - other establishment	1,674	2,226
Direct charitable activity 1 - other motor/travel costs	150	468
Direct charitable activity 1 - legal and professional fees	1,499	2,002
Direct charitable activity 1 - telephone	513	492
Direct charitable activity 1 - other office costs	1,069	854
Direct charitable activity 1 - depreciation	518	518
	<u>30,877</u>	<u>33,311</u>
<i>Grant funding activities</i>		
Grant charitable activity 1 - purchases	4,089	–
	<u>4,089</u>	<u>–</u>
Expenditure on charitable activities	<u><u>34,966</u></u>	<u><u>33,311</u></u>

HEYWOOD CHILDREN'S CHARITY : LITTLE MONKEYS

England & Wales - Charity number 1084011

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1084011

Little Monkeys
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

CLARE SMITH ACCOUNTANCY LTD

Chartered accountants
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Little Monkeys

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Little Monkeys

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustee, who is also the director for the purposes of company law, presents his report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Little Monkeys

Charity registration number 1084011

Company registration number

Principal office and registered

The trustee

Accountants Clare Smith Accountancy Ltd
Accountants
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved on 29 October 2024 and signed on behalf of the board of trustees by:

Little Monkeys

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	–	2,355	2,972
Charitable activities	6	–	49,691	41,049
Other income	7	–	–	271
Total income		–	52,046	44,292
Expenditure				
Expenditure on charitable activities	8,9	–	33,311	34,373
Total expenditure		–	33,311	34,373
Net income and net movement in funds		–	18,735	9,919
Reconciliation of funds				
Total funds brought forward		50,444	50,444	40,525
Total funds carried forward		50,444	50,444	40,525

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 5 to 11 form part of these financial statements.

Little Monkeys

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	701	1,029
Current assets			
Debtors	14	3,684	3,755
Cash at bank and in hand		65,203	46,055
		<u>68,887</u>	<u>49,810</u>
Creditors: amounts falling due within one year	15	<u>409</u>	<u>395</u>
Net current assets		<u>68,478</u>	<u>49,415</u>
Total assets less current liabilities		<u>69,179</u>	<u>50,444</u>
Net assets		<u>69,179</u>	<u>50,444</u>
Funds of the charity			
Unrestricted funds		<u>50,444</u>	<u>40,525</u>
Total charity funds	16	<u>50,444</u>	<u>40,525</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2024, and are signed on behalf of the board by:

The notes on pages 5 to 11 form part of these financial statements.

Little Monkeys

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	18,735	9,919
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	518	471
<i>Changes in:</i>		
Trade and other debtors	71	(3,755)
Trade and other creditors	14	(231)
Cash generated from operations	<u>19,338</u>	<u>6,404</u>
Net cash from operating activities	<u>19,338</u>	<u>6,404</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(190)</u>	<u>(356)</u>
Net cash used in investing activities	<u>(190)</u>	<u>(356)</u>
Net increase in cash and cash equivalents	19,148	6,048
Cash and cash equivalents at beginning of year	<u>46,055</u>	<u>40,007</u>
Cash and cash equivalents at end of year	<u>65,203</u>	<u>46,055</u>

The notes on pages 5 to 11 form part of these financial statements.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is .

2. Statement of compliance

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3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Total Funds	Total Funds
	2023	2022
	£	£
Other donations and legacies		
Other donations and legacies type 1	2,355	2,972

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Charitable activities

	Total Funds 2023	Total Funds 2022
	£	£
Sale of goods/services as part of direct charitable activities	49,691	41,049

7. Other income

	Total Funds 2023	Total Funds 2022
	£	£
Other income type 1	–	271

8. Expenditure on charitable activities by fund type

	Total Funds 2023	Total Funds 2022
	£	£
Activity type 1	33,311	34,373

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023	Total fund 2022 £
Activity type 1	33,311	33,311	34,373

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	518	471

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	7,944	8,765

The average head count of employees during the year was 1 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

12. Trustee remuneration and expenses

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2023	228	60	1,593	1,881
Additions	—	—	190	190
At 31 December 2023	<u>228</u>	<u>60</u>	<u>1,783</u>	<u>2,071</u>
Depreciation				
At 1 January 2023	114	30	708	852
Charge for the year	57	15	446	518
At 31 December 2023	<u>171</u>	<u>45</u>	<u>1,154</u>	<u>1,370</u>
Carrying amount				
At 31 December 2023	<u>57</u>	<u>15</u>	<u>629</u>	<u>701</u>
At 31 December 2022	<u>114</u>	<u>30</u>	<u>885</u>	<u>1,029</u>

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>3,684</u>	<u>3,755</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	289	275
Accruals and deferred income	120	120
	<u>409</u>	<u>395</u>

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 23 and 31 Decembe r 2023 £
General funds	<u>50,444</u>

	At 1 January 20 22 and 31 December 2022 £
General funds	<u>40,525</u>

17. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>46,055</u>	<u>19,148</u>	<u>65,203</u>

Little Monkeys

Company Limited by Guarantee

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Little Monkeys

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Other donations and legacies	2,355	2,972
Charitable activities		
Sale of goods/services as part of direct charitable activities	49,691	41,049
Other income		
Other income	—	271
Total income	<u>52,046</u>	<u>44,292</u>
Expenditure		
Expenditure on charitable activities		
Purchases	2,330	1,538
Wages and salaries	7,944	8,765
Rent	10,500	10,500
Rates and water	579	782
Light and heat	2,818	2,661
Repairs and maintenance	697	1,711
Insurance	1,883	2,139
Other establishment	2,226	1,052
Other motor/travel costs	468	820
Legal and professional fees	2,002	2,087
Telephone	492	738
Other office costs	854	1,110
Depreciation	518	470
	<u>33,311</u>	<u>34,373</u>
Total expenditure	<u>33,311</u>	<u>34,373</u>
Net income	<u>18,735</u>	<u>9,919</u>

Little Monkeys

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	2,330	1,538
Direct charitable activity 1 - wages/salaries	7,944	8,765
Direct charitable activity 1 - rent	10,500	10,500
Direct charitable activity 1 - rates & water	579	782
Direct charitable activity 1 - light & heat	2,818	2,661
Direct charitable activity 1 - repairs & maintenance	697	1,711
Direct charitable activity 1 - insurance	1,883	2,139
Direct charitable activity 1 - other establishment	2,226	1,052
Direct charitable activity 1 - other motor/travel costs	468	820
Direct charitable activity 1 - legal and professional fees	2,002	2,087
Direct charitable activity 1 - telephone	492	738
Direct charitable activity 1 - other office costs	854	1,110
Direct charitable activity 1 - depreciation	518	470
	<u>33,311</u>	<u>34,373</u>
Expenditure on charitable activities	<u><u>33,311</u></u>	<u><u>34,373</u></u>

HEYWOOD CHILDREN'S CHARITY : LITTLE MONKEYS

England & Wales - Charity number 1084011

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1084011

Little Monkeys
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022

CLARE SMITH ACCOUNTANCY LTD

Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Little Monkeys

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

	Page
Trustee's annual report (incorporating the director's report)	1
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Statement of financial position	3
Statement of cash flows	4
Notes to the financial statements	5
The following pages do not form part of the financial statements	
Detailed statement of financial activities	13
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Little Monkeys

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's Report)

Year ended 31 December 2022

The trustee, who is also the director for the purposes of company law, presents his report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Little Monkeys

Charity registration number 1084011

Company registration number

Principal office and registered

The trustee

Accountants Clare Smith Accountancy Ltd
Accountants
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved on 23 October 2023 and signed on behalf of the board of trustees by:

Little Monkeys

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	–	2,972	11,869
Charitable activities	6	–	41,049	27,083
Other income	7	–	271	208
Total income		–	44,292	39,160
Expenditure				
Expenditure on charitable activities	8,9	–	34,373	26,026
Total expenditure		–	34,373	26,026
Net income and net movement in funds		–	9,919	13,134
Reconciliation of funds				
Total funds brought forward		40,525	40,525	27,391
Total funds carried forward		40,525	40,525	27,391

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 5 to 11 form part of these financial statements.

Little Monkeys

Company Limited by Guarantee

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	1,029	1,144
Current assets			
Debtors	14	3,755	–
Cash at bank and in hand		46,055	40,007
		<u>49,810</u>	<u>40,007</u>
Creditors: amounts falling due within one year	15	<u>395</u>	<u>626</u>
Net current assets		<u>49,415</u>	<u>39,381</u>
Total assets less current liabilities		<u>50,444</u>	<u>40,525</u>
Net assets		<u>50,444</u>	<u>40,525</u>
Funds of the charity			
Unrestricted funds		<u>40,525</u>	<u>27,391</u>
Total charity funds	16	<u>40,525</u>	<u>27,391</u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23 October 2023, and are signed on behalf of the board by:

The notes on pages 5 to 11 form part of these financial statements.

Little Monkeys

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	9,919	13,134
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	471	381
Accrued expenses	–	120
<i>Changes in:</i>		
Trade and other debtors	(3,755)	–
Trade and other creditors	(231)	(36)
Cash generated from operations	<u>6,404</u>	<u>13,599</u>
Net cash from operating activities	<u>6,404</u>	<u>13,599</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(356)</u>	<u>(480)</u>
Net cash used in investing activities	<u>(356)</u>	<u>(480)</u>
Net increase in cash and cash equivalents	6,048	13,119
Cash and cash equivalents at beginning of year	<u>40,007</u>	<u>26,888</u>
Cash and cash equivalents at end of year	<u>46,055</u>	<u>40,007</u>

The notes on pages 5 to 11 form part of these financial statements.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is .

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Total Funds 2022 £	Total Funds 2021 £
Grants		
Grants receivable type 1	–	9,669
Other donations and legacies		
Other donations and legacies type 1	2,972	2,200
	<u>2,972</u>	<u>11,869</u>

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Charitable activities

	Total Funds 2022	Total Funds 2021
	£	£
Sale of goods/services as part of direct charitable activities	41,049	27,083

7. Other income

	Total Funds 2022	Total Funds 2021
	£	£
Other income type 1	271	208

8. Expenditure on charitable activities by fund type

	Total Funds 2022	Total Funds 2021
	£	£
Activity type 1	34,373	26,026

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2022	Total fund 2021
	£	£	£
Activity type 1	34,373	34,373	26,026

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	471	381

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	8,765	4,327

The average head count of employees during the year was 3 (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

12. Trustee remuneration and expenses

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2022	228	60	1,237	1,525
Additions	—	—	356	356
At 31 December 2022	<u>228</u>	<u>60</u>	<u>1,593</u>	<u>1,881</u>
Depreciation				
At 1 January 2022	57	15	309	381
Charge for the year	57	15	399	471
At 31 December 2022	<u>114</u>	<u>30</u>	<u>708</u>	<u>852</u>
Carrying amount				
At 31 December 2022	<u>114</u>	<u>30</u>	<u>885</u>	<u>1,029</u>
At 31 December 2021	<u>171</u>	<u>45</u>	<u>928</u>	<u>1,144</u>

14. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>3,755</u>	<u>—</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	275	164
Accruals and deferred income	120	120
Social security and other taxes	—	342
	<u>395</u>	<u>626</u>

Little Monkeys

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22 and 31 Decembe r 2022 £
General funds	40,525

	At 1 January 20 21 and 31 December 2021 £
General funds	27,391

17. Analysis of changes in net debt

	At 1 Jan 2022 £	Cash flows £	At 31 Dec 2022 £
Cash at bank and in hand	40,007	6,048	46,055

Little Monkeys

Company Limited by Guarantee

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

Little Monkeys

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Grants receivable	–	9,669
Other donations and legacies	2,972	2,200
	<u>2,972</u>	<u>11,869</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	41,049	27,083
	<u>41,049</u>	<u>27,083</u>
Other income		
Other income	271	208
	<u>271</u>	<u>208</u>
Total income	<u>44,292</u>	<u>39,160</u>
Expenditure		
Expenditure on charitable activities		
Purchases	1,538	829
Wages and salaries	8,765	4,327
Rent	10,500	10,500
Rates and water	782	2,698
Light and heat	2,661	2,264
Repairs and maintenance	1,711	163
Insurance	2,139	200
Other establishment	1,052	991
Other motor/travel costs	820	34
Legal and professional fees	2,087	2,856
Telephone	738	490
Other office costs	1,110	290
Depreciation	470	384
	<u>34,373</u>	<u>26,026</u>
Total expenditure	<u>34,373</u>	<u>26,026</u>
Net income	<u>9,919</u>	<u>13,134</u>

Little Monkeys

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	1,538	829
Direct charitable activity 1 - wages/salaries	8,765	4,327
Direct charitable activity 1 - rent	10,500	10,500
Direct charitable activity 1 - rates & water	782	2,698
Direct charitable activity 1 - light & heat	2,661	2,264
Direct charitable activity 1 - repairs & maintenance	1,711	163
Direct charitable activity 1 - insurance	2,139	200
Direct charitable activity 1 - other establishment	1,052	991
Direct charitable activity 1 - other motor/travel costs	820	34
Direct charitable activity 1 - legal and professional fees	2,087	2,856
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Direct charitable activity 1 - other office costs	1,110	290
Direct charitable activity 1 - depreciation	470	384
	<u>34,373</u>	<u>26,026</u>
Expenditure on charitable activities	<u><u>34,373</u></u>	<u><u>26,026</u></u>

HEYWOOD CHILDREN'S CHARITY : LITTLE MONKEYS

England & Wales - Charity number 1084011

Accounts



Trustees' Annual Report for the period

Period start date

Period end date

From

1st

January 2021

To 31st

December 2021

Section A

Reference and administration details

Charity name Heywood Children's Charity: Little Monkeys

Other names charity is known by (Heywood) Little Monkeys

Registered charity number (if any) 1084011

Charity's principal address 23 Market Street

Heywood

Lancashire

Postcode:

OL10 1HX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Alice Foulger	Shop Manager	01/01/2021 – 21/07/2021	
2	Mr Douglas Frederick Foulger	Treasurer	01/01/2021 – 21/07/2021	
3	Cllr. Jacqui Beswick			
4	Mrs Louise Wileman			
5	Dr Michael Breare Taylor			
6	Cllr Peter Rush		19/08/2021 – 31/12/2021	Existing Trustees
7	Fr. Paul Joseph Daly	Chairman	19/08/2021 – 31/12/2021	Existing Trustees
8	Mrs Patricia Ann Colclough	Treasurer	19/08/2021 – 31/12/2021	Existing Trustees
9	Mr Philip Raymond Emmott		21/09/2021 – 31/12/2021	Existing Trustees

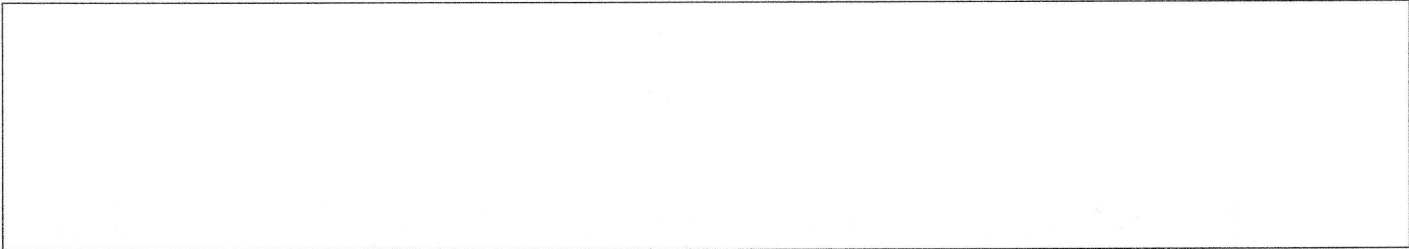
Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)



Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Trust Deed implemented 5 th December 2000 (Following a Declaration of Trust dated 25 th August 2000)
How the charity is constituted <small>(eg. trust, association, company)</small>	Trust
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Proposals to and acceptance by the existing Board of Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The organisation has the following policies - adapted from National Council for Voluntary Services - which are modified where deemed appropriate and endorsed by the Board:

- Complaints
- Conflicts of Interest
- Investment Policy
- Risk Management Strategy
- Volunteering
- Vulnerable Beneficiaries

Plus:

- Corporate Governance (NCVO Version)
- Equality & Diversity (NCVO version)
- Health & Safety (NCVO version)

The Charity is a stand alone organisation with no formal link to others. However it works closely with other charitable organisations in Heywood and with local statutory organisations.

The major risks (together with risk reduction activities, e.g. implementation of "good practice"/revised operational policies and procedures) are identified in the Risk Management Strategy as follows:

- Impact of anti-coronavirus pandemic measures;
- Loss of trustees, staff and volunteers;
- Increasing age (and infirmity) of existing trustees, staff and volunteers;
- Safety and security of trustees, staff and volunteers (e.g. whilst operating the charity shop, visiting and/or delivering to beneficiaries and/or whilst banking cash);
- Safety and security of participants in the Charity's activities and of vulnerable beneficiaries (including maintaining confidentiality);
- Theft of stock and/or money;
- Misuse of charity funds; and
- Reputational damage (e.g. by failing to respond properly to referrals).

Summary of the objects of the charity set out in its governing document

To advance education, relieve poverty, and carry out such other charitable purposes as the Trustees determine for the benefit of persons living in Heywood and in particular for the benefit of children.

Main Activities:

1. To run a Charity Shop, to generate income to provide revenue to pursue the purposes of the Charity.
2. To respond promptly to referrals from local statutory services personnel for assistance to vulnerable Heywood families with children

Statutory Declaration:

The guidance issued by the Charity Commission on public benefit: the guidance refers to the 'two aspects' of public benefit as the 'benefit aspect' and the 'public aspect'. It explains that in order to satisfy the 'benefit aspect', the relevant charitable purpose must be beneficial and any detriment or harm that results from it must not outweigh the benefit. In order to satisfy the 'public aspect' of public benefit, the purpose must benefit the public in general, or a sufficient section of the public, and must not give rise to more than incidental personal or private benefit. The guidance also recognises the Upper Tribunal's decision that charitable purposes may not exclude the poor but sets out that the meaning of 'poor' is relative and does not necessarily mean those who are destitute, but can include those with modest incomes.

Legal requirement: the Charities Act says that charity trustees must 'have regard' to the Charity Commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'. 'Having regard' to its public benefit guidance means charity trustees should be able to show that:

- they are aware of the guidance
- they have taken it into account when making a decision to which the guidance is relevant
- if they have decided to depart from the guidance, they have good reasons for doing so

Implementation: The Trustees confirm that the aims, objectives and activities are reviewed each year. This review looks at what has been achieved and the outcomes of work in the previous 12 months. The Charity Commission's general guidance on public benefit ensures the aims, objectives and activities remained focused on the stated purposes by looking at the success of each key activity and the benefits brought to those groups of people that the Charity is set up to help. The Charity Commission's general guidance on public benefit is also used in planning the future year's activities. In particular, the Trustees consider how planned activities will contribute to the Charity's objects.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

The Charity makes grants and/or provides goods and/or services to needy families with children in Heywood. It does so on the recommendation of members of staff of local statutory services, e.g. National Health Services and/or Social Services Personnel, School Teachers and School Welfare Staff and DWP personnel.

Volunteers are the lifeblood of the organisation as evidenced by the fact that the Charity gained the Queen's Award for Volunteers which was awarded in 2019. The Charity Shop would not be able to function without the considerable input of the pool of volunteers!

All Trustees are "volunteers" and provided they meet the Trustee duties required of them, as well as supporting the various Charity's activities, they are free, in fact encouraged, to individually undertake and/or support other good causes of their own choosing. Thus Trustees are also local Councillors, Trustees of other local Charities, Directors of Community Interest Companies (CICs), and members of local Rotary Clubs.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The main achievements in 2021 were:

1. With the easing of the coronavirus pandemic restrictions, the successful “re-launch” of the Charity, with a strengthened Trust Board and Charity Shop Management, following the retirement of the previous long-serving Treasurer Trustee and long-serving Shop Manager Trustee in July 2021.
2. The continued operation of the Referrals Scheme, albeit in a slightly modified format because of the restrictions of the coronavirus pandemic (which will require a review when all restrictions are finally removed).

Section E

Financial review

Brief statement of the charity’s policy on reserves

The Charity attempts to retain sufficient funding in reserves to pay forecast expenditure for the ensuing 12 months

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity’s principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Although Grants remain important, the Charity’s main source of funding is from the sales in the Charity Shop of donated second-hand goods mainly clothing, toys, bric-a-brac etc.

To meet its key charitable objective the Charity operates a “Referrals Policy and Procedure” to respond promptly, and in a cost-effective manner, to referrals from local statutory services personnel for assistance to vulnerable Heywood families with children

Investment Policy: Although no investments have been made to date an (Ethical) Investment Policy has been produced in readiness.

Review of the charity’s financial position at the end of the period:

The income of £39,160 (c.f. £9,669 the previous year) and expenditure of £24,696 (c.f. £22,530 the previous year) indicates the importance of the re-opening of the Charity Shop as the covid-19 pandemic restrictions eased.

The year-end Net Profit figure of £13,155 effectively wipes out the previous year's loss of £13,649. However the Charity's financial position (although viable) will require continued detailed scrutiny of fundraising and of planned expenditure in 2022.

Section F Other optional information

July 2021 saw the retirements of long-term husband and wife Trustees (Doug and Alice Foulger), to whom the Charity owes an enormous debt of gratitude for their stalwart efforts as Treasurer and Shop Manager respectively!

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Michael B Taylor</i>	<i>Paul J Daly</i>
Full name(s)	Michael Breare Taylor	Paul Joseph Daly
Position (eg Secretary, Chair, etc)	Trustee	Chairman
Date	5 th September 2022	

Heywood Children's Charity: Little Monkeys

Unaudited Financial Statements

31 December 2021

CLARE SMITH ACCOUNTANCY LTD

Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Heywood Children's Charity: Little Monkeys

Financial Statements

Year ended 31 December 2021

	Page
Trustee's annual report (incorporating the director's report)	1
Statement of financial activities (including income and expenditure account)	2
Statement of financial position	3
Statement of cash flows	4
Notes to the financial statements	5
The following pages do not form part of the financial statements	
Detailed statement of financial activities	12
Notes to the detailed statement of financial activities	13

Heywood Children's Charity: Little Monkeys

Trustee's Annual Report (Incorporating the Director's Report)

Year ended 31 December 2021

The trustee, who is also the director for the purposes of company law, presents his report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name Heywood Children's Charity: Little Monkeys

Charity registration number 1084011

Principal office and registered 23 Market Street, Heywood, OL10 1HX & registered 5th December 2000 by Trust Deed.

The trustees

- Cllr Jacqui Beswick
- Mrs Louise Samantha Wileman
- Dr Michael Breare Taylor
- Mrs Alice Foulger – Retired 21st July 2021
- Cllr Douglas Frederick Foulger – Retired 19th August 2021
- Cllr Peter Rush – Appointed 19th August 2021
- Fr Paul Joseph Daly – Appointed 19th August 2021
- Mrs Patricia Ann Colclough – Appointed 19th August 2021
- Mr Philip Raymond Emmott – Appointed 21st September 2021

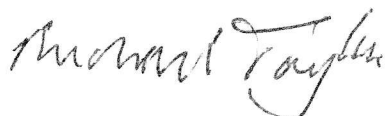
Accountants

Clare Smith Accountancy Ltd
Accountants
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved on 3rd October 2022 and signed on behalf of the board of trustees by:



Heywood Children's Charity: Little Monkeys

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	11,869	232
Charitable activities	6	–	27,083	9,437
Other income	7	–	208	–
Total income		<u>–</u>	<u>39,160</u>	<u>9,669</u>
Expenditure				
Expenditure on charitable activities	8,9	–	26,026	23,319
Total expenditure		<u>–</u>	<u>26,026</u>	<u>23,319</u>
Net income/(expenditure) and net movement in funds		<u>–</u>	<u>13,134</u>	<u>(13,650)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 5 to Error! Bookmark not defined. form part of these financial statements.

Heywood Children's Charity: Little Monkeys

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	1,144	1,045
Current assets			
Cash at bank and in hand		40,007	26,888
Creditors: amounts falling due within one year	14	626	542
Net current assets		39,381	26,346
Total assets less current liabilities		40,525	27,391
Net assets		40,525	27,391

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

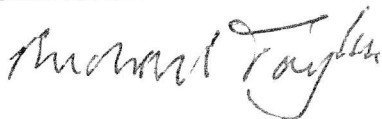
Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3rd October 2022, and are signed on behalf of the board by:

Signed on behalf of the board of Trustees



Dr Michael Breare Taylor

The notes on pages 5 to Error! Bookmark not defined. form part of these financial statements.

Heywood Children's Charity: Little Monkeys

Statement of Cash Flows

Year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	13,134	(13,650)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	381	–
Accrued expenses	120	–
<i>Changes in:</i>		
Trade and other creditors	(36)	542
Cash generated from operations	<u>13,599</u>	<u>(13,108)</u>
Net cash from/(used in) operating activities	<u>13,599</u>	<u>(13,108)</u>
Cash flows from investing activities		
Purchase of tangible assets	(480)	–
Net cash used in investing activities	<u>(480)</u>	<u>–</u>
Net increase/(decrease) in cash and cash equivalents	13,119	(13,108)
Cash and cash equivalents at beginning of year	26,888	–
Cash and cash equivalents at end of year	<u>40,007</u>	<u>(13,108)</u>

The notes on pages 5 to Error! Bookmark not defined. form part of these financial statements.

Heywood Children's Charity: Little Monkeys

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23 Market Street, Heywood, OL10 1HX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Heywood Children's Charity: Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heywood Children's Charity: Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Heywood Children's Charity: Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Total Funds 2021 £	Total Funds 2020 £
Grants		
Grants receivable type 1	9,669	232
Other donations and legacies		
Other donations and legacies type 1	2,200	—
	<u>11,869</u>	<u>232</u>

Heywood Children's Charity: Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

6. Charitable activities

	Total Funds 2021	Total Funds 2020
	£	£
Sale of goods/services as part of direct charitable activities	27,083	7,937
Other income from charitable activities type 1	–	1,500
	<u>27,083</u>	<u>9,437</u>

7. Other income

	Total Funds 2021	Total Funds 2020
	£	£
Other income type 1	<u>208</u>	<u>–</u>

8. Expenditure on charitable activities by fund type

	Total Funds 2021	Total Funds 2020
	£	£
Activity type 1	26,026	23,319

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
Activity type 1	<u>26,026</u>	<u>26,026</u>	<u>23,319</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>381</u>	<u>–</u>

11. Staff costs

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Heywood Children's Charity: Little Monkeys

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

12. Trustee remuneration and expenses

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2021	228	60	757	1,045
Additions	—	—	480	480
At 31 December 2021	<u>228</u>	<u>60</u>	<u>1,237</u>	<u>1,525</u>
Depreciation				
At 1 January 2021	—	—	—	—
Charge for the year	57	15	309	381
At 31 December 2021	<u>57</u>	<u>15</u>	<u>309</u>	<u>381</u>
Carrying amount				
At 31 December 2021	<u>171</u>	<u>45</u>	<u>928</u>	<u>1,144</u>
At 31 December 2020	<u>228</u>	<u>60</u>	<u>757</u>	<u>1,045</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	164	542
Accruals and deferred income	120	—
Social security and other taxes	342	—
	<u>626</u>	<u>542</u>

Heywood Children's Charity: Little Monkeys

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements.

Heywood Children's Charity: Little Monkeys

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Grants receivable type 1	9,669	232
Other donations and legacies type 1	2,200	—
	<u>11,869</u>	<u>232</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	27,083	7,937
Other income from charitable activities type 1	—	1,500
	<u>27,083</u>	<u>9,437</u>
Other income		
Other income type 1	208	—
	<u>208</u>	<u>—</u>
Total income	<u>39,160</u>	<u>9,669</u>
Expenditure		
Expenditure on charitable activities		
Purchases	829	788
Wages and salaries	4,327	—
Rent	10,500	12,221
Rates and water	2,698	—
Light and heat	2,264	2,675
Repairs and maintenance	163	6,069
Insurance	200	—
Other establishment	991	—
Other motor/travel costs	34	—
Legal and professional fees	2,856	410
Telephone	490	506
Other office costs	290	650
Depreciation	384	—
	<u>26,026</u>	<u>23,319</u>
Total expenditure	<u>26,026</u>	<u>23,319</u>
Net income/(expenditure)	<u>13,134</u>	<u>(13,650)</u>

Heywood Children's Charity: Little Monkeys

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	829	788
Direct charitable activity 1 - wages/salaries	4,327	-
Direct charitable activity 1 - rent	10,500	12,221
Direct charitable activity 1 - rates & water	2,698	-
Direct charitable activity 1 - light & heat	2,264	2,675
Direct charitable activity 1 - repairs & maintenance	163	6,069
Direct charitable activity 1 - insurance	200	-
Direct charitable activity 1 - other establishment	991	-
Direct charitable activity 1 - other motor/travel costs	34	-
Direct charitable activity 1 - legal and professional fees	2,856	410
Direct charitable activity 1 - telephone	490	506
Direct charitable activity 1 - other office costs	290	650
Direct charitable activity 1 - depreciation	384	-
	<u>26,026</u>	<u>23,319</u>
Expenditure on charitable activities	<u>26,026</u>	<u>23,319</u>



Section A

Independent Examiner's Report

Report to the trustees/ members of

Heywood Children's Charity: Little Monkeys

On accounts for the year ended

31st December 2021

Charity no (if any)

1084011

Set out on pages

1-13

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

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 (other than that disclosed below *) 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.

Signed:

Clare Smith

Date:

19/10/2022

Name:

CLARE SMITH

Relevant professional qualification(s) or body (if any):

FRMATT

Address:

CLARE SMITH ACCOUNTANCY LTD,
WITHIN BODY MATTER: GYM, HOOLEY BRIDGE MILL
DARGAS ROAD, HEYWOOD OL10 4AT

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

