



# Trustees' Annual Report for the period

Period start date

Period end date

From 1<sup>st</sup> January 2021 To 31<sup>st</sup> 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 (eg. trust deed, constitution)	Trust Deed implemented 5 <sup>th</sup> December 2000 (Following a Declaration of Trust dated 25 <sup>th</sup> August 2000)
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	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).



## Section C

## Objectives and activities

### 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 <sup>th</sup> 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

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# Heywood Children's Charity: Little Monkeys

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

Year ended 31 December 2021

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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 5<sup>th</sup> December 2000 by Trust Deed.

**The trustees**

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

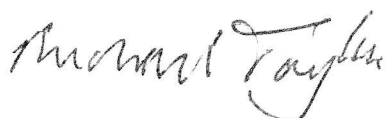
**Accountants**

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 3<sup>rd</sup> 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
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	—	11,869
Charitable activities	6	—	27,083
Other income	7	—	208
<b>Total income</b>		<u>—</u>	<u>39,160</u>
<b>Expenditure</b>			
Expenditure on charitable activities	8,9	—	26,026
<b>Total expenditure</b>		<u>—</u>	<u>26,026</u>
<b>Net income/(expenditure) and net movement in funds</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,144	1,045
<b>Current assets</b>			
Cash at bank and in hand		40,007	26,888
<b>Creditors: amounts falling due within one year</b>	14	626	542
<b>Net current assets</b>		39,381	26,346
<b>Total assets less current liabilities</b>		40,525	27,391
<b>Net assets</b>		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.

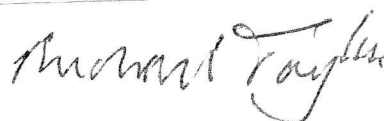
Director's responsibilities:

- 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 3<sup>rd</sup> 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 £
<b>Cash flows from operating activities</b>		
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	13,599	(13,108)
Net cash from/(used in) operating activities	13,599	(13,108)
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(480)	—
Net cash used in investing activities	(480)	—
<b>Net increase/(decrease) in cash and cash equivalents</b>	13,119	(13,108)
<b>Cash and cash equivalents at beginning of year</b>	26,888	—
<b>Cash and cash equivalents at end of year</b>	40,007	(13,108)

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

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### 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

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### 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**

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### **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

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### 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

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

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# Heywood Children's Charity: Little Monkeys

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 6. Charitable activities

	<b>Total Funds 2021</b>	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

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

### 8. Expenditure on charitable activities by fund type

	<b>Total Funds 2021</b>	Total Funds 2020
	£	£
Activity type 1	26,026	23,319

### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	<b>Total funds 2021</b>	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):

	<b>2021</b>	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 £
<b>Cost</b>				
At 1 January 2021	228	60	757	1,045
Additions	—	—	480	480
<b>At 31 December 2021</b>	<u>228</u>	<u>60</u>	<u>1,237</u>	<u>1,525</u>
<b>Depreciation</b>				
At 1 January 2021	—	—	—	—
Charge for the year	57	15	309	381
<b>At 31 December 2021</b>	<u>57</u>	<u>15</u>	<u>309</u>	<u>381</u>
<b>Carrying amount</b>				
<b>At 31 December 2021</b>	<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**

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**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable type 1	9,669	232
Other donations and legacies type 1	2,200	—
	<u>11,869</u>	<u>232</u>
<b>Charitable activities</b>		
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>
<b>Other income</b>		
Other income type 1	208	—
	<u>208</u>	<u>—</u>
<b>Total income</b>	<u>39,160</u>	<u>9,669</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>26,026</u>	<u>23,319</u>
<b>Net income/(expenditure)</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Expenditure on charitable activities</b>	<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

31<sup>st</sup> December 2021

Charity no  
(if any)

1004011

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:

Date:

19/10/2022

Name:

CLAIRE SMITH

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

FRAT

Address:

CLAIRE SMITH ACCOUNTANCY LTD,  
WITHIN BODY MATTERS BHM, HOOLEY BRIDGE MILL  
PARBAGS 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.**