

CHEEKY MONKEYS PLAY GROUP

England & Wales · Charity number 1139852

Details

Status Registered

Legal form Other

Registered 2011-01-14

Register [View on the Charity Commission register](#)

Contact

Address 25 Wetherby Road
York
YO26 5BS

Phone 07703842585

Email cheekymonkey.playgroupyork@googlemail.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Community playgroup providing care and educational activities for children aged 2 - 4 years. Morning sessions from 8.25am - 11.25am monday to friday, Afternoon sessions running 11.55pm - 2.55pm Monday to Friday. a lunch club is held every day 11.25 to 11.55. The setting offers government funding for children aged 2 and also funding places for 3 and 4 year olds.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE CITY OF YORK.
- City Of York

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£139,848	£165,379	-	-
2024-08-31	£158,494	£141,322	-	-
2023-08-31	£131,357	£131,158	-	-
2022-08-31	£98,684	£121,504	-	-
2021-08-31	£92,672	£86,257	-	-
2020-08-31	£85,597	£96,602	-	-

Trustees

Name	Role	Appointed
EMMA BEWLAY		2023-01-01
Jessica Rowell		2020-10-07
Rosie Walker		2018-09-01

CHEEKY MONKEYS PLAY GROUP

England & Wales - Charity number 1139852

Accounts

Cheeky Monkeys Play Group

Charity No. 1139852

Company No.

Trustees' Report and Unaudited Accounts

31 August 2025

Cheeky Monkeys Play Group
Contents

	Pages
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8 to 9

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1139852

Principal Office

c/o Westfield Community Primary School

Askham Lane

Acomb

YO24 3HP

Registered Office

Westfield Primary School

Askham Lane

Acomb

York

YO24 3HP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J. Rowell

E.L. Thompson

R.S. Walker

K. White

Accountants

Mollan & Co Accountants Ltd

Holtby Manor

Stamford Bridge Road

Dunnington

York

YO19 5LL

OBJECTIVES AND ACTIVITIES

To Offer quality childcare for children from the age of 2 years in a safe stimulating environment with highly trained members of staff.

The setting offers government funded spaces for 2 year olds if the family meet certain criteria. 15 hours funding is available for all 3 to 4 year olds with additional 15 hours funding for eligible families.

ACHIEVEMENTS AND PERFORMANCE

The setting has a good Ofsted rating in June 2022 which enables the setting to offer funded places for children (as settings must be good or outstanding to offer funded places). The setting is now in a purpose built early years building which is on the grounds of Westfield Primary School. By being able to offer funded spaces for two year olds the setting has found they are able to have a greater impact on the children's development from a young age. Building relationships from an early age with the children and their families have made early interventions easier without additional anxiety as both sides can share concerns with ease. This enables each child to reach their full potential. In previous years the setting has had a substantial waiting list, however this year there has been a significant drop in the birth year, this has been citywide and not just Cheeky Monkeys. The funding rate has not covered the outgoings due to the drop in children on the register. Alongside the drop in funding, the setting has started to pay 25% of the shared buildings utility bills. When the setting originally moved in part of the agreement was four years exempt from paying utilities and the new increased rent. However moving forward, the setting has already gained more children due to advertising on various Facebook sites and by putting posters up in the local area. So the next financial year will look more promising.

FINANCIAL REVIEW

The nursery experienced a decline in income during the year, alongside increased expenditure, particularly in wages and premises costs. These pressures have reduced operating margins and impacted overall financial performance.

Encouragingly, the subsequent year shows a significant improvement in income, indicating a recovery in activity and revenue streams.

Continued focus on managing cost pressures will be important to ensure that this improved income position translates into stronger financial stability going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document - Constitution

All trustees are voted on to the committee and also for the position they hold

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

E.L. Thompson
Trustee
02 April 2026

Independent Examiner's Report to the trustees of Cheeky Monkeys Play Group

I report to the charity trustees on my examination of the financial statements of Cheeky Monkeys Play Group for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Rob Mollan IFA
Mollan & Co Accountants Ltd
Holtby Manor
Stamford Bridge Road
Dunnington
York
YO19 5LL
02 April 2026

Cheeky Monkeys Play Group
Statement of Financial Activities
for the year ended 31 August 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Charitable activities	4	139,617	139,617	158,263
Investments	5	231	231	231
Total		<u>139,848</u>	<u>139,848</u>	<u>158,494</u>
Expenditure on:				
Other	6	165,379	165,379	141,322
Total		<u>165,379</u>	<u>165,379</u>	<u>141,322</u>
Net gains on investments		-	-	-
Net (expenditure)/income		<u>(25,531)</u>	<u>(25,531)</u>	<u>17,172</u>
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		<u>(25,531)</u>	<u>(25,531)</u>	<u>17,172</u>
Other gains and losses				
Net movement in funds		<u>(25,531)</u>	<u>(25,531)</u>	<u>17,172</u>
Reconciliation of funds:				
Total funds brought forward		70,935	70,935	53,763
Total funds carried forward		<u><u>45,404</u></u>	<u><u>45,404</u></u>	<u><u>70,935</u></u>

Cheeky Monkeys Play Group
 Summary Income and Expenditure Account
 for the year ended 31 August 2025

	2025 £	2024 £
Income	139,617	158,263
Interest and investment income	231	231
Gross income for the year	<u>139,848</u>	<u>158,494</u>
Expenditure	165,335	141,278
Total expenditure for the year	<u>165,335</u>	<u>141,278</u>
Net (expenditure)/income before tax for the year	(25,487)	17,216
Tax payable	(44)	(44)
Net (expenditure)/income for the year	<u>(25,531)</u>	<u>17,172</u>

Cheeky Monkeys Play Group

Balance Sheet

at 31 August 2025

Company No.	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Cash at bank and in hand		48,189	72,083
		<u>48,189</u>	<u>72,083</u>
Creditors: Amount falling due within one year	9	(2,785)	(1,148)
Net current assets		<u>45,404</u>	<u>70,935</u>
Total assets less current liabilities		<u>45,404</u>	<u>70,935</u>
Net assets excluding pension asset or liability		<u>45,404</u>	<u>70,935</u>
Total net assets		<u><u>45,404</u></u>	<u><u>70,935</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		45,404	70,935
		<u>45,404</u>	<u>70,935</u>
Reserves	10		
Total funds		<u><u>45,404</u></u>	<u><u>70,935</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 02 April 2026

And signed on its behalf by:

E.L. Thompson

Trustee

02 April 2026

Cheeky Monkeys Play Group
Statement of Cash flows
for the year ended 31 August 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(25,531)	17,172
Adjustments for:		
Dividends, interest and rents from investments	(231)	(231)
Increase/(Decrease) in trade and other payables	1,637	(8,474)
Net cash (used in)/provided by operating activities	<u>(24,125)</u>	<u>8,467</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	231	231
Net cash from investing activities	<u>231</u>	<u>231</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(23,894)	8,698
Cash and cash equivalents at the beginning of the year	72,083	63,385
Cash and cash equivalents at the end of the year	<u>48,189</u>	<u>72,083</u>
Components of cash and cash equivalents		
Cash and bank balances	48,189	72,083
	<u>48,189</u>	<u>72,083</u>

for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Charitable activities	158,263	158,263
Investments	231	231
Total	<u>158,494</u>	<u>158,494</u>
Expenditure on:		
Other	141,322	141,322
Total	<u>141,322</u>	<u>141,322</u>
Net income	<u>17,172</u>	<u>17,172</u>
Net income before other gains/(losses)	17,172	17,172
Other gains and losses:		
Net movement in funds	<u>17,172</u>	<u>17,172</u>
Reconciliation of funds:		
Total funds brought forward	53,763	53,763
Total funds carried forward	<u><u>70,935</u></u>	<u><u>70,935</u></u>

4 Income from charitable activities

Unrestricted £	Total 2025 £	Total 2024 £
139,617	139,617	158,263
<u>139,617</u>	<u>139,617</u>	<u>158,263</u>

5 Income from investments

Unrestricted £	Total 2025 £	Total 2024 £
231	231	231
<u>231</u>	<u>231</u>	<u>231</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Corporation tax charge/(credit)	44	44	44
Employee costs	126,456	126,456	114,234
Premises costs	33,524	33,524	21,369
General administrative costs	2,477	2,477	2,860
Legal and professional costs	2,878	2,878	2,815
	<u>165,379</u>	<u>165,379</u>	<u>141,322</u>

7 Staff costs

	2025	2024
Salaries and wages	116,049	109,050
Social security costs	7,817	1,018
Pension costs	2,000	1,958
	<u>125,866</u>	<u>112,026</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
	-	7
	<u>-</u>	<u>7</u>

8 Tangible fixed assets

	TFA 2	TFA 3	TFA 4	Total
--	-------	-------	-------	-------

9 Creditors:

amounts falling due within one year

	2025 £	2024 £
Trade creditors	364	364
Corporation tax	44	44
Other taxes and social security	2,227	452
Accruals	150	288
	<u>2,785</u>	<u>1,148</u>

10 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	70,935	139,848	(165,379)	45,404
Total funds	<u>70,935</u>	<u>139,848</u>	<u>(165,379)</u>	<u>45,404</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(2,485)	47,889	45,404
	<u>(2,485)</u>	<u>47,889</u>	<u>45,404</u>

12 Reconciliation of net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash and cash equivalents	72,083	(23,894)	48,189
	<u>72,083</u>	<u>(23,894)</u>	<u>48,189</u>
Net debt	<u>72,083</u>	<u>(23,894)</u>	<u>48,189</u>

13 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				

Pension commitments

	2025 £	2024 £
The pension cost charge to the company amounted to:	<u>2,000</u>	<u>1,958</u>

14 Related party disclosures
Controlling party

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities
for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Charitable activities	139,617	139,617	158,263
	<u>139,617</u>	<u>139,617</u>	<u>158,263</u>
Investments	231	231	231
	<u>231</u>	<u>231</u>	<u>231</u>
Total income and endowments	139,848	139,848	158,494
Expenditure on:			
Other expenditure			
Corporation tax charge/(credit)	44	44	44
	<u>44</u>	<u>44</u>	<u>44</u>
Employee costs			
Salaries/wages	116,049	116,049	109,050
Employer's NIC	7,817	7,817	1,018
Pension costs	2,000	2,000	1,958
Staff training	590	590	2,208
	<u>126,456</u>	<u>126,456</u>	<u>114,234</u>
Premises costs			
Rent	10,300	10,300	10,300
Rates	6,639	6,639	836
Premises cleaning	131	131	94
Premises repairs and maintenance	16,454	16,454	10,139
	<u>33,524</u>	<u>33,524</u>	<u>21,369</u>
General administrative costs, including depreciation and amortisation			
Postage and couriers	38	38	231
Software, IT support and related costs	622	622	360
Stationery and printing	349	349	665
Subscriptions	493	493	656
Telephone, fax and broadband	975	975	948
	<u>2,477</u>	<u>2,477</u>	<u>2,860</u>
Legal and professional costs			
Audit/Independent examination fees	2,828	2,828	2,745
Other legal and professional costs	50	50	70

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities

	<u>2,878</u>	<u>2,878</u>	<u>2,815</u>
Total of expenditure of other costs	<u>165,379</u>	<u>165,379</u>	<u>141,322</u>
Total expenditure	165,379	165,379	141,322
Net gains on investments	-	-	-
	<u>(25,531)</u>	<u>(25,531)</u>	<u>17,172</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(25,531)</u>	<u>(25,531)</u>	<u>17,172</u>
Other Gains	-	-	-
Net movement in funds	<u>(25,531)</u>	<u>(25,531)</u>	<u>17,172</u>
Reconciliation of funds:			
Total funds brought forward	70,935	70,935	53,763
Total funds carried forward	<u>45,404</u>	<u>45,404</u>	<u>70,935</u>

CHEEKY MONKEYS PLAY GROUP

England & Wales - Charity number 1139852

Accounts

Cheeky Monkeys Play Group

Charity No. 1139852

Company No.

Trustees' Report and Unaudited Accounts

31 August 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1139852

Principal Office

c/o Westfield Community Primary School

Askham Lane

Acomb

YO24 3HP

Registered Office

Westfield Primary School

Askham Lane

Acomb

York

YO24 3HP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J. Rowell

E.L. Thompson

R.S. Walker

Accountants

Mollan & Co Accountants Ltd

Holtby Manor

Stamford Bridge Road

Dunnington

York

YO19 5LL

OBJECTIVES AND ACTIVITIES

To Offer quality childcare for children from the age of 2 years in a safe stimulating environment with highly trained members of staff.

The setting offers government funded spaces for 2 year olds if the family meet certain criteria. 15 hours funding is available for all 3 to 4 year olds with additional 15 hours funding for eligible families.

ACHIEVEMENTS AND PERFORMANCE

Cheeky Monkeys Play Group
Trustees Annual Report

The setting gained an outstanding rating from Ofsted in June 2015 which enables the setting to offer funded places for children (setting must be good or above to offer funded places). The setting has moved to within the school they are housed which allows them to offer more places for children and their families. By offering funded places for 2 year olds the setting has found they are able to make a greater impact on the child's development from their young age. With regards to early intervention, if there is a concern over a child's development the setting is able to get extra support at an early stage. This enables each child to reach their full potential. the setting has a substantial waiting list which see a steady flow of children gaining access to the setting

FINANCIAL REVIEW

The organisation has a healthy bank balance and no outstanding debtors

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document - Constitution

All trustees are voted on to the committee and also for the position they hold

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

E.L. Thompson
Trustee
28 February 2025

Independent Examiner's Report to the trustees of Cheeky Monkeys Play Group

I report to the charity trustees on my examination of the financial statements of Cheeky Monkeys Play Group for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Rob Mollan IFA
Mollan & Co Accountants Ltd
Holtby Manor
Stamford Bridge Road
Dunnington
York
YO19 5LL
28 February 2025

Cheeky Monkeys Play Group
Statement of Financial Activities
for the year ended 31 August 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	-	-	(1)
Charitable activities	5	158,263	158,263	131,269
Investments	6	231	231	89
Total		158,494	158,494	131,357
Expenditure on:				
Other	7	141,322	141,322	131,158
Total		141,322	141,322	131,158
Net gains on investments		-	-	-
Net income		17,172	17,172	199
Transfers between funds		-	-	-
Net income before other gains/(losses)		17,172	17,172	199
Other gains and losses				
Net movement in funds		17,172	17,172	199
Reconciliation of funds:				
Total funds brought forward		53,763	53,763	53,564
Total funds carried forward		70,935	70,935	53,763

Cheeky Monkeys Play Group
Summary Income and Expenditure Account
for the year ended 31 August 2024

	2024 £	2023 £
Income	158,263	131,269
Interest and investment income	231	89
Gross income for the year	<u>158,494</u>	<u>131,358</u>
Expenditure	141,278	131,141
Total expenditure for the year	<u>141,278</u>	<u>131,141</u>
Net income before tax for the year	17,216	217
Tax payable	(44)	(17)
Net income for the year	<u><u>17,172</u></u>	<u><u>200</u></u>

Cheeky Monkeys Play Group

Balance Sheet

at 31 August 2024

Company No.	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	-	-
Current assets			
Cash at bank and in hand		72,083	63,385
		<u>72,083</u>	<u>63,385</u>
Creditors: Amount falling due within one year	10	(1,148)	(9,622)
Net current assets		<u>70,935</u>	<u>53,763</u>
Total assets less current liabilities		<u>70,935</u>	<u>53,763</u>
Net assets excluding pension asset or liability		<u>70,935</u>	<u>53,763</u>
Total net assets		<u><u>70,935</u></u>	<u><u>53,763</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		70,935	53,763
		<u>70,935</u>	<u>53,763</u>
Reserves	11		
Total funds		<u><u>70,935</u></u>	<u><u>53,763</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 28 February 2025

And signed on its behalf by:

E.L. Thompson

Trustee

28 February 2025

Cheeky Monkeys Play Group
Statement of Cash flows
for the year ended 31 August 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	17,172	199
Adjustments for:		
Dividends, interest and rents from investments	(231)	(89)
(Decrease)/Increase in trade and other payables	(8,474)	1,938
Net cash provided by operating activities	<u>8,467</u>	<u>2,048</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	231	89
Net cash from investing activities	<u>231</u>	<u>89</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	8,698	2,137
Cash and cash equivalents at the beginning of the year	63,385	61,248
Cash and cash equivalents at the end of the year	<u>72,083</u>	<u>63,385</u>
Components of cash and cash equivalents		
Cash and bank balances	72,083	63,385
	<u>72,083</u>	<u>63,385</u>

for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	(1)	(1)
Charitable activities	131,269	131,269
Investments	89	89
Total	<u>131,357</u>	<u>131,357</u>
Expenditure on:		
Other	131,158	131,158
Total	<u>131,158</u>	<u>131,158</u>
Net income	<u>199</u>	<u>199</u>
Net income before other gains/(losses)	199	199
Other gains and losses:		
Net movement in funds	<u>199</u>	<u>199</u>
Reconciliation of funds:		
Total funds brought forward	53,564	53,564
Total funds carried forward	<u><u>53,763</u></u>	<u><u>53,763</u></u>

4 Income from donations and legacies

	Total 2024 £	Total 2023 £
	-	(1)
	<u>-</u>	<u>(1)</u>

5 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
	158,263	158,263	131,269
	<u>158,263</u>	<u>158,263</u>	<u>131,269</u>

6 Income from investments

Unrestricted	Total 2024	Total 2023
£	£	£
231	231	89
<u>231</u>	<u>231</u>	<u>89</u>

7 Other expenditure

Unrestricted	Total 2024	Total 2023
£	£	£
Corporation tax charge/(credit)	44	17
Employee costs	114,234	101,909
Premises costs	21,369	24,743
General administrative costs	2,860	2,445
Legal and professional costs	2,815	2,044
<u>141,322</u>	<u>141,322</u>	<u>131,158</u>

8 Staff costs

	2024	2023
Salaries and wages	109,050	97,713
Social security costs	1,018	-
Pension costs	1,958	1,478
<u>112,026</u>	<u>99,191</u>	

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

2024	2023
Number	Number
7	9
<u>7</u>	<u>9</u>

9 Tangible fixed assets

TFA 2	TFA 3	TFA 4	Total
-------	-------	-------	-------

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	364	378
Corporation tax	44	17
Other taxes and social security	452	9,083
Accruals	288	144
<u>1,148</u>	<u>9,622</u>	

11 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	53,763	158,494	(141,322)	70,935
Total funds	<u>53,763</u>	<u>158,494</u>	<u>(141,322)</u>	<u>70,935</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(847)	71,782	70,935
	<u>(847)</u>	<u>71,782</u>	<u>70,935</u>

13 Reconciliation of net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	63,385	8,698	72,083
	<u>63,385</u>	<u>8,698</u>	<u>72,083</u>
Net debt	<u>63,385</u>	<u>8,698</u>	<u>72,083</u>

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>1,958</u>	<u>1,478</u>

15 Related party disclosures
Controlling party

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	-	-	(1)
	<u>-</u>	<u>-</u>	<u>(1)</u>
Charitable activities	158,263	158,263	131,269
	<u>158,263</u>	<u>158,263</u>	<u>131,269</u>
Investments	231	231	89
	<u>231</u>	<u>231</u>	<u>89</u>
Total income and endowments	158,494	158,494	131,357
Expenditure on:			
Other expenditure			
Corporation tax charge/(credit)	44	44	17
	<u>44</u>	<u>44</u>	<u>17</u>
Employee costs			
Salaries/wages	109,050	109,050	97,713
Employer's NIC	1,018	1,018	-
Pension costs	1,958	1,958	1,478
Staff training	2,208	2,208	2,718
	<u>114,234</u>	<u>114,234</u>	<u>101,909</u>
Premises costs			
Rent	10,300	10,300	10,300
Rates	836	836	865
Premises cleaning	94	94	195
Premises repairs and maintenance	10,139	10,139	13,383
	<u>21,369</u>	<u>21,369</u>	<u>24,743</u>
General administrative costs, including depreciation and amortisation			
Postage and couriers	231	231	73
Software, IT support and related costs	360	360	75
Stationery and printing	665	665	742
Subscriptions	656	656	664
Telephone, fax and broadband	948	948	891
	<u>2,860</u>	<u>2,860</u>	<u>2,445</u>
Legal and professional costs			

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities

Audit/Independent examination fees	2,745	2,745	1,994
Other legal and professional costs	70	70	50
	<u>2,815</u>	<u>2,815</u>	<u>2,044</u>
Total of expenditure of other costs	<u>141,322</u>	<u>141,322</u>	<u>131,158</u>
Total expenditure	141,322	141,322	131,158
Net gains on investments	-	-	-
Net income	<u>17,172</u>	<u>17,172</u>	<u>199</u>
Net income before other gains/(losses)	17,172	17,172	199
Other Gains	-	-	-
Net movement in funds	<u>17,172</u>	<u>17,172</u>	<u>199</u>
Reconciliation of funds:			
Total funds brought forward	53,763	53,763	53,564
Total funds carried forward	<u>70,935</u>	<u>70,935</u>	<u>53,763</u>

CHEEKY MONKEYS PLAY GROUP

England & Wales - Charity number 1139852

Accounts

Cheeky Monkeys Play Group

Charity No. 1139852

Trustees' Report and Unaudited Accounts

31 August 2022

Cheeky Monkeys Play Group
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Statement of Cash flows	13
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	14 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1139852

Principal Office

c/o Westfield Community Primary School

Askham Lane

Acomb

YO24 3HP

Trustees

The following trustees served during the year:

J. Rowell

E.L. Thompson

R.S. Walker

Accountants

Mollan & Co Accountants Ltd

Holtby Manor

Stamford Bridge Road

Dunnington

York

YO19 5LL

OBJECTIVES AND ACTIVITIES

To Offer quality childcare for children from the age of 2 years in a safe stimulating environment with highly trained members of staff.

The setting offers government funded spaces for 2 year olds if the family meet certain criteria. 15 hours funding is available for all 3 to 4 year olds with additional 15 hours funding for eligible families.

ACHIEVEMENTS AND PERFORMANCE

The setting gained an outstanding rating from Ofsted in June 2015 which enables the setting to offer funded places for children (setting must be good or above to offer funded places). The setting has moved to within the school they are housed which allows them to offer more places for children and their families. By offering funded places for 2 year olds the setting has found they are able to make a greater impact on the child's development from their young age. With regards to early intervention, if there is a concern over a child's development the setting is able to get extra support at an early stage. This enables each child to reach their full potential. the setting has a substantial waiting list which see a steady flow of children gaining access to the setting

The impact of Covid-19 has meant the nursery had extended period of closure due to both legal requirement to close and due to the effects of Covid on staffing levels. These effects of Covid on operations have been successfully managed.

FINANCIAL REVIEW

The organisation has a healthy bank balance and no outstanding debtors

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document - Constitution

All trustees are voted on to the committee and also for the position they hold

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

E.L. Thompson
Trustee
23 February 2023

Independent Examiner's Report to the trustees of Cheeky Monkeys Play Group

I report to the trustees on my examination of the financial statements of Cheeky Monkeys Play Group for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dr R J S Mollan
Institute of Financial Accountants (IFA)
Mollan & Co Accountants Ltd
Holtby Manor
Stamford Bridge Road
Dunnington
York
YO19 5LL
23 February 2023

Cheeky Monkeys Play Group
Statement of Financial Activities
for the year ended 31 August 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Charitable activities	3	98,547	98,547	85,981
Investments	4	2	2	2
Other	5	135	135	6,689
Total		98,684	98,684	92,672
Expenditure on:				
Other	6	121,504	121,504	86,257
Total		121,504	121,504	86,257
Net gains on investments		-	-	-
Net (expenditure)/income		(22,820)	(22,820)	6,415
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(22,820)	(22,820)	6,415
Other gains and losses				
Net movement in funds		(22,820)	(22,820)	6,415
Reconciliation of funds:				
Total funds brought forward		76,384	76,384	69,969
Total funds carried forward		53,564	53,564	76,384

Cheeky Monkeys Play Group

Balance Sheet

at 31 August 2022

Charity No. 1139852		2022 £	2021 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Cash at bank and in hand		61,248	83,283
		<u>61,248</u>	<u>83,283</u>
Creditors: Amount falling due within one year	9	(7,684)	(6,899)
Net current assets		<u>53,564</u>	<u>76,384</u>
Total assets less current liabilities		<u>53,564</u>	<u>76,384</u>
Net assets excluding pension asset or liability		<u>53,564</u>	<u>76,384</u>
Total net assets		<u><u>53,564</u></u>	<u><u>76,384</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		53,564	76,384
		<u>53,564</u>	<u>76,384</u>
Reserves	10		
Total funds		<u><u>53,564</u></u>	<u><u>76,384</u></u>

Approved by the trustees on 23 February 2023

And signed on their behalf by:

E.L. Thompson
Trustee
23 February 2023

for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	85,981	85,981
Investments	2	2
Other	6,689	6,689
Total	<u>92,672</u>	<u>92,672</u>
Expenditure on:		
Other	86,257	86,257
Total	<u>86,257</u>	<u>86,257</u>
Net income	<u>6,415</u>	<u>6,415</u>
Net income before other gains/(losses)	6,415	6,415
Other gains and losses:		
Net movement in funds	<u>6,415</u>	<u>6,415</u>
Reconciliation of funds:		
Total funds brought forward	69,969	69,969
Total funds carried forward	<u><u>76,384</u></u>	<u><u>76,384</u></u>

3 Income from charitable activities

Unrestricted £	Total 2022 £	Total 2021 £
98,547	98,547	85,981
<u>98,547</u>	<u>98,547</u>	<u>85,981</u>

4 Income from investments

Unrestricted £	Total 2022 £	Total 2021 £
2	2	2
<u>2</u>	<u>2</u>	<u>2</u>

5 Other income

Unrestricted £	Total 2022 £	Total 2021 £
135	135	6,689
<u>135</u>	<u>135</u>	<u>6,689</u>

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	84,929	84,929	73,200
Premises costs	31,226	31,226	9,283
General administrative costs	2,236	2,236	1,854
Legal and professional costs	3,113	3,113	1,920
	<u>121,504</u>	<u>121,504</u>	<u>86,257</u>

7 Staff costs

	2022	2021
Salaries and wages	82,937	71,481
Pension costs	1,093	891
	<u>84,030</u>	<u>72,372</u>

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

TFA 2	TFA 3	TFA 4	Total
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9 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	413	370
Other taxes and social security	7,271	6,529
	<u>7,684</u>	<u>6,899</u>

10 Movement in funds

	At 1 September 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	76,384	98,684	(121,504)	53,564
Total funds	<u>76,384</u>	<u>98,684</u>	<u>(121,504)</u>	<u>53,564</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(6,332)	59,896	53,564
	<u>(6,332)</u>	<u>59,896</u>	<u>53,564</u>

12 Reconciliation of net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash and cash equivalents	83,283	(22,035)	61,248
	<u>83,283</u>	<u>(22,035)</u>	<u>61,248</u>
Net debt	<u>83,283</u>	<u>(22,035)</u>	<u>61,248</u>

13 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>1,093</u>	<u>891</u>

Cheeky Monkeys Play Group
Statement of Cash flows
for the year ended 31 August 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(22,820)	6,415
Adjustments for:		
Dividends, interest and rents from investments	(137)	(6,691)
Decrease in trade and other receivables	-	591
Increase in trade and other payables	785	6,830
Net cash (used in)/provided by operating activities	<u>(22,172)</u>	<u>7,145</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	137	6,691
Net cash from investing activities	<u>137</u>	<u>6,691</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(22,035)	13,836
Cash and cash equivalents at the beginning of the year	83,283	69,447
Cash and cash equivalents at the end of the year	<u>61,248</u>	<u>83,283</u>
Components of cash and cash equivalents		
Cash and bank balances	61,248	83,283
	<u>61,248</u>	<u>83,283</u>

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities
for the year ended 31 August 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Charitable activities	98,547	98,547	85,981
	<u>98,547</u>	<u>98,547</u>	<u>85,981</u>
Investments	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>
Other	135	135	6,689
	<u>135</u>	<u>135</u>	<u>6,689</u>
Total income and endowments	98,684	98,684	92,672
Expenditure on:			
Employee costs			
Salaries/wages	82,937	82,937	71,481
Pension costs	1,093	1,093	891
Staff entertainment	-	-	214
Staff training	899	899	614
	<u>84,929</u>	<u>84,929</u>	<u>73,200</u>
Premises costs			
Rent	15,003	15,003	1,400
Rates	737	737	180
Premises cleaning	186	186	430
Premises repairs and maintenance	15,300	15,300	7,273
	<u>31,226</u>	<u>31,226</u>	<u>9,283</u>
General administrative costs, including depreciation and amortisation			
Postage and couriers	36	36	32
Software, IT support and related costs	285	285	105
Stationery and printing	607	607	464
Subscriptions	448	448	485
Telephone, fax and broadband	860	860	768
	<u>2,236</u>	<u>2,236</u>	<u>1,854</u>
Legal and professional costs			
Audit/Independent examination fees	1,887	1,887	1,920
Other legal and professional costs	1,226	1,226	-

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities

	<u>3,113</u>	<u>3,113</u>	<u>1,920</u>
Total of expenditure of other costs	<u>121,504</u>	<u>121,504</u>	<u>86,257</u>
Total expenditure	121,504	121,504	86,257
Net gains on investments	-	-	-
	<u>(22,820)</u>	<u>(22,820)</u>	<u>6,415</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(22,820)</u>	<u>(22,820)</u>	<u>6,415</u>
Other Gains	-	-	-
Net movement in funds	<u>(22,820)</u>	<u>(22,820)</u>	<u>6,415</u>
Reconciliation of funds:			
Total funds brought forward	76,384	76,384	69,969
Total funds carried forward	<u>53,564</u>	<u>53,564</u>	<u>76,384</u>

CHEEKY MONKEYS PLAY GROUP

England & Wales - Charity number 1139852

Accounts

Cheeky Monkeys Play Group

Charity No. 1139852

Trustees' Report and Unaudited Accounts

31 August 2021

Cheeky Monkeys Play Group
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Statement of Cash flows	13
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	14 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1139852

Principal Office

c/o Westfield Community Primary School

Askham Lane

Acomb

YO24 3HP

Trustees

The following trustees served during the year:

J. Rowell

E.L. Thompson

R.S. Walker

Accountants

Mollan & Co Accountants Ltd

Holtby Manor

Stamford Bridge Road

Dunnington

York

YO19 5LL

OBJECTIVES AND ACTIVITIES

To Offer quality childcare for children from the age of 2 years in a safe stimulating environment with highly trained members of staff.

The setting offers government funded spaces for 2 year olds if the family meet certain criteria. 15 hours funding is available for all 3 to 4 year olds with additional 15 hours funding for eligible families.

ACHIEVEMENTS AND PERFORMANCE

The setting gained an outstanding rating from Ofsted in June 2015 which enables the setting to offer funded places for children (setting must be good or above to offer funded places). The setting has moved to within the school they are housed which allows them to offer more places for children and their families. By offering funded places for 2 year olds the setting has found they are able to make a greater impact on the child's development from their young age. With regards to early intervention, if there is a concern over a child's development the setting is able to get extra support at an early stage. This enables each child to reach their full potential. the setting has a substantial waiting list which see a steady flow of children gaining access to the setting

The impact of Covid-19 has meant the nursery had extended period of closure due to both legal requirement to close and due to the effects of Covid on staffing levels. These effects of Covid on operations have been successfully managed.

FINANCIAL REVIEW

The organisation has a healthy bank balance and no outstanding debtors

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document - Constitution

All trustees are voted on to the committee and also for the position they hold

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

E.L. Thompson
Trustee
24 May 2022

Independent Examiner's Report to the trustees of Cheeky Monkeys Play Group

I report to the trustees on my examination of the financial statements of Cheeky Monkeys Play Group for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dr R J S Mollan
Institute of Financial Accountants (IFA)
Mollan & Co Accountants Ltd
Holtby Manor
Stamford Bridge Road
Dunnington
York
YO19 5LL
24 May 2022

Cheeky Monkeys Play Group
Statement of Financial Activities
for the year ended 31 August 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	-	-	(1)
Charitable activities	4	85,981	85,981	85,587
Investments	5	2	2	10
Other	6	6,689	6,689	-
Total		92,672	92,672	85,596
Expenditure on:				
Other	7	86,257	86,257	96,602
Total		86,257	86,257	96,602
Net gains on investments		-	-	-
Net income/(expenditure)		6,415	6,415	(11,006)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		6,415	6,415	(11,006)
Other gains and losses				
Net movement in funds		6,415	6,415	(11,006)
Reconciliation of funds:				
Total funds brought forward		69,969	69,969	80,975
Total funds carried forward		76,384	76,384	69,969

Cheeky Monkeys Play Group

Balance Sheet

at 31 August 2021

Charity No. 1139852		2021 £	2020 £
Fixed assets			
Tangible assets	9	-	-
Current assets			
Debtors	10	-	591
Cash at bank and in hand		83,283	69,447
		<u>83,283</u>	<u>70,038</u>
Creditors: Amount falling due within one year	11	(6,899)	(69)
Net current assets		<u>76,384</u>	<u>69,969</u>
Total assets less current liabilities		<u>76,384</u>	<u>69,969</u>
Net assets excluding pension asset or liability		<u>76,384</u>	<u>69,969</u>
Total net assets		<u><u>76,384</u></u>	<u><u>69,969</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		76,384	69,969
		<u>76,384</u>	<u>69,969</u>
Reserves	12		
Total funds		<u><u>76,384</u></u>	<u><u>69,969</u></u>

Approved by the trustees on 24 May 2022

And signed on their behalf by:

E.L. Thompson
Trustee
24 May 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Charitable activities	85,587	85,587
Investments	10	10
Total	<u>85,597</u>	<u>85,597</u>
Expenditure on:		
Other	96,602	96,602
Total	<u>96,602</u>	<u>96,602</u>
Net income	<u>(11,005)</u>	<u>(11,005)</u>
Net income before other gains/(losses)	(11,005)	(11,005)
Other gains and losses:		
Net movement in funds	<u>(11,005)</u>	<u>(11,005)</u>
Reconciliation of funds:		
Total funds brought forward	80,975	80,975
Total funds carried forward	<u><u>69,970</u></u>	<u><u>69,970</u></u>

3 Income from donations and legacies

	Total 2021 £	Total 2020 £
	-	(1)
	<u>-</u>	<u>(1)</u>

4 Income from charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
85,981	85,981	85,587
<u>85,981</u>	<u>85,981</u>	<u>85,587</u>

5 Income from investments

Unrestricted	Total 2021	Total 2020
£	£	£
2	2	10
<u>2</u>	<u>2</u>	<u>10</u>

6 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
6,689	6,689	-
<u>6,689</u>	<u>6,689</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	73,200	73,200	73,341
Premises costs	9,283	9,283	19,290
General administrative costs	1,854	1,854	2,450
Legal and professional costs	1,920	1,920	1,521
	<u>86,257</u>	<u>86,257</u>	<u>96,602</u>

8 Staff costs

	2021	2020
Salaries and wages	71,481	70,631
Pension costs	891	950
	<u>72,372</u>	<u>71,581</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

TFA 2	TFA 3	TFA 4	Total
-------	-------	-------	-------

10 Debtors

	2021	2020
	£	£
Other debtors	-	591
	<u>-</u>	<u>591</u>

11 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Trade creditors	370	69
Other taxes and social security	6,529	-
	<u>6,899</u>	<u>69</u>

12 Movement in funds

	At 1 September 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	69,969	92,672	(86,257)	76,384
	<u>69,969</u>	<u>92,672</u>	<u>(86,257)</u>	<u>76,384</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(5,548)	81,932	76,384
	<u>(5,548)</u>	<u>81,932</u>	<u>76,384</u>

14 Reconciliation of net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash and cash equivalents	69,447	13,836	83,283
	<u>69,447</u>	<u>13,836</u>	<u>83,283</u>
Net debt	<u>69,447</u>	<u>13,836</u>	<u>83,283</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021	2021	2020	2020
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2021	2020
	£	£
The pension cost charge to the charity amounted to:	<u>891</u>	<u>950</u>

Cheeky Monkeys Play Group
Statement of Cash flows
for the year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	6,415	(11,005)
Adjustments for:		
Dividends, interest and rents from investments	(6,691)	(10)
Decrease/(Increase) in trade and other receivables	591	(591)
Increase/(Decrease) in trade and other payables	6,830	(657)
Net cash provided by/(used in) operating activities	<u>7,145</u>	<u>(12,263)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	6,691	10
Net cash from investing activities	<u>6,691</u>	<u>10</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	13,836	(12,253)
Cash and cash equivalents at the beginning of the year	69,447	81,701
Cash and cash equivalents at the end of the year	<u>83,283</u>	<u>69,448</u>
Components of cash and cash equivalents		
Cash and bank balances	83,283	69,447
	<u>83,283</u>	<u>69,447</u>

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	-	-	(1)
	<u>-</u>	<u>-</u>	<u>(1)</u>
Charitable activities	85,981	85,981	85,587
	<u>85,981</u>	<u>85,981</u>	<u>85,587</u>
Investments	2	2	10
	<u>2</u>	<u>2</u>	<u>10</u>
Other	6,689	6,689	-
	<u>6,689</u>	<u>6,689</u>	<u>-</u>
Total income and endowments	92,672	92,672	85,596
Expenditure on:			
Employee costs			
Salaries/wages	71,481	71,481	70,631
Pension costs	891	891	950
Staff entertainment	214	214	-
Staff training	614	614	1,760
	<u>73,200</u>	<u>73,200</u>	<u>73,341</u>
Premises costs			
Rent	1,400	1,400	2,800
Rates	180	180	707
Premises cleaning	430	430	270
Premises repairs and maintenance	7,273	7,273	15,513
	<u>9,283</u>	<u>9,283</u>	<u>19,290</u>
General administrative costs, including depreciation and amortisation			
Information and publications	-	-	155
Postage and couriers	32	32	65
Software, IT support and related costs	105	105	30
Stationery and printing	464	464	476
Subscriptions	485	485	820
Telephone, fax and broadband	768	768	904
	<u>1,854</u>	<u>1,854</u>	<u>2,450</u>
Legal and professional costs			

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities

Audit/Independent examination fees	1,920	1,920	1,521
	<u>1,920</u>	<u>1,920</u>	<u>1,521</u>
Total of expenditure of other costs	<u>86,257</u>	<u>86,257</u>	<u>96,602</u>
Total expenditure	86,257	86,257	96,602
Net gains on investments	-	-	-
	<u>6,415</u>	<u>6,415</u>	<u>(11,006)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	6,415	6,415	(11,006)
Other Gains	-	-	-
	<u>6,415</u>	<u>6,415</u>	<u>(11,006)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	69,969	69,969	80,975
Total funds carried forward	<u>76,384</u>	<u>76,384</u>	<u>69,969</u>

CHEEKY MONKEYS PLAY GROUP

England & Wales - Charity number 1139852

Accounts

Cheeky Monkeys Play Group

Charity No. 1139852

Trustees' Report and Unaudited Accounts

31 August 2020

Cheeky Monkeys Play Group
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Statement of Cash flows	13
Notes to the Accounts	8 to 12
Detailed Statement of Financial Activities	14 to 15

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1139852

Principal Office

c/o Westfield Community Primary School

Askham Lane

Acomb

YO24 3HP

Trustees

The following Trustees served during the year:

H. Adie

M. Galloway

S. Littlechild

J. Pavif

E.L. Thompson

R.S. Walker

Accountants

Mollan & Co Accountants Ltd

Holtby Manor

Stamford Bridge Road

Dunnington

York

YO19 5LL

OBJECTIVES AND ACTIVITIES

To Offer quality childcare for children from the age of 2 years in a safe stimulating environment with highly trained members of staff.

The setting offers government funded spaces for 2 year olds if the family meet certain criteria. 15 hours funding is available for all 3 to 4 year olds with additional 15 hours funding for eligible families.

ACHIEVEMENTS AND PERFORMANCE

The setting gained an outstanding rating from Ofsted in June 2015 which enables the setting to offer funded places for children (setting must be good or above to offer funded places). The setting has moved to within the school they are housed which allows them to offer more places for children and their families. By offering funded places for 2 year olds the setting has found they are able to make a greater impact on the child's development from their young age. With regards to early intervention, if there is a concern over a child's development the setting is able to get extra support at an early stage. This enables each child to reach their full potential. the setting has a substantial waiting list which see a steady flow of children gaining access to the setting

Cheeky Monkeys Play Group

Trustees Annual Report

FINANCIAL REVIEW

The organisation has a healthy bank balance and no outstanding debtors

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document - Constitution

All trustees are voted on to the committee and also for the position they hold

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

E.L. Thompson

Trustee

31 August 2020

Cheeky Monkeys Play Group
Independent Examiners Report

Independent Examiner's Report to the trustees of Cheeky Monkeys Play Group

I report to the trustees on my examination of the accounts of Cheeky Monkeys Play Group for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

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'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those 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.

Dr R J S Mollan
Institute of Financial Accountants (IFA)
Mollan & Co Accountants Ltd
Holtby Manor
Stamford Bridge Road
Dunnington
York
YO19 5LL
31 August 2020

Cheeky Monkeys Play Group
Statement of Financial Activities
for the year ended 31 August 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	3	-	-	2
Charitable activities	4	85,587	85,587	87,267
Investments	5	10	10	11
Total		85,597	85,597	87,280
Expenditure on:				
Other	6	96,602	96,602	83,748
Total		96,602	96,602	83,748
Net gains on investments		-	-	-
Net (expenditure)/income		(11,005)	(11,005)	3,532
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(11,005)	(11,005)	3,532
Other gains and losses				
Net movement in funds		(11,005)	(11,005)	3,532
Reconciliation of funds:				
Total funds brought forward		80,975	80,975	77,443
Total funds carried forward		69,970	69,970	80,975

Cheeky Monkeys Play Group

Balance Sheet

at 31 August 2020

Charity No. 1139852	2020	2019
	£	£
Fixed assets		
Tangible assets	-	-
Current assets		
Debtors	8 591	-
Cash at bank and in hand	69,448	81,701
	<u>70,039</u>	<u>81,701</u>
Creditors: Amount falling due within one year	9 (69)	(726)
Net current assets	<u>69,970</u>	<u>80,975</u>
Total assets less current liabilities	<u>69,970</u>	<u>80,975</u>
Net assets excluding pension asset or liability	<u>69,970</u>	<u>80,975</u>
Total net assets	<u><u>69,970</u></u>	<u><u>80,975</u></u>
 The funds of the charity		
Restricted funds	10	
Unrestricted funds	10	
General funds	69,970	80,975
	<u>69,970</u>	<u>80,975</u>
Reserves	10	
Total funds	<u><u>69,970</u></u>	<u><u>80,975</u></u>

Approved by the trustees on 31 August 2020

And signed on their behalf by:

E.L. Thompson
Trustee
31 August 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	2	2
Charitable activities	87,267	87,267
Investments	11	11
Total	<u>87,280</u>	<u>87,280</u>
Expenditure on:		
Other	83,748	83,748
Total	<u>83,748</u>	<u>83,748</u>
Net income	<u>3,532</u>	<u>3,532</u>
Net income before other gains/(losses)	3,532	3,532
Other gains and losses:		
Net movement in funds	<u>3,532</u>	<u>3,532</u>
Reconciliation of funds:		
Total funds brought forward	77,443	77,443
Total funds carried forward	<u><u>80,975</u></u>	<u><u>80,975</u></u>

3 Income from donations and legacies

	Total 2020 £	Total 2019 £
	-	2
	<u>-</u>	<u>2</u>

4 Income from charitable activities

	Unrestricted £	Total 2020 £	Total 2019 £
	85,587	85,587	87,267
	<u>85,587</u>	<u>85,587</u>	<u>87,267</u>

5 Income from investments

Unrestricted	Total 2020	Total 2019
£	£	£
10	10	11
<u>10</u>	<u>10</u>	<u>11</u>

6 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Employee costs	73,341	73,341	62,890
Premises costs	19,290	19,290	16,546
General administrative costs	2,450	2,450	2,874
Legal and professional costs	1,521	1,521	1,438
	<u>96,602</u>	<u>96,602</u>	<u>83,748</u>

7 Staff costs

Salaries and wages	70,631	60,846
Pension costs	950	1,550
	<u>71,581</u>	<u>62,396</u>

No employee received emoluments in excess of £60,000.

8 Debtors

	2020	2019
	£	£
Other debtors	591	-
	<u>591</u>	<u>-</u>

9 Creditors:
amounts falling due within one year

	2020	2019
	£	£
Trade creditors	69	87
Other taxes and social security	-	639
	<u>69</u>	<u>726</u>

10 Movement in funds

	At 1 September 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	80,975	85,597	(96,602)	69,970
Revaluation Reserves:				
Total funds	<u>80,975</u>	<u>85,597</u>	<u>(96,602)</u>	<u>69,970</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	3,368	66,602	69,970
	<u>3,368</u>	<u>66,602</u>	<u>69,970</u>

12 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020 Land and buildings £	2020 Other £	2019 Land and buildings £	2019 Other £
Operating leases with expiry date:				

Pension commitments

	2020 £	2019 £
The pension cost charge to the charity amounted to:	<u>950</u>	<u>1,550</u>

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities
for the year ended 31 August 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	-	-	2
	<u>-</u>	<u>-</u>	<u>2</u>
Charitable activities	85,587	85,587	87,267
	<u>85,587</u>	<u>85,587</u>	<u>87,267</u>
Investments	10	10	11
	<u>10</u>	<u>10</u>	<u>11</u>
Total income and endowments	85,597	85,597	87,280
Expenditure on:			
Employee costs			
Salaries/wages	70,631	70,631	60,846
Pension costs	950	950	1,550
Staff training	1,760	1,760	494
	<u>73,341</u>	<u>73,341</u>	<u>62,890</u>
Premises costs			
Rent	2,800	2,800	4,319
Rates	707	707	-
Premises cleaning	270	270	-
Premises repairs and maintenance	15,513	15,513	12,227
	<u>19,290</u>	<u>19,290</u>	<u>16,546</u>
General administrative costs, including depreciation and amortisation			
Information and publications	155	155	719
Postage and couriers	65	65	35
Software, IT support and related costs	30	30	253
Stationery and printing	476	476	505
Subscriptions	820	820	1,104
Telephone, fax and broadband	904	904	258
	<u>2,450</u>	<u>2,450</u>	<u>2,874</u>
Legal and professional costs			
Audit/Independent examination fees	1,521	1,521	1,438
	<u>1,521</u>	<u>1,521</u>	<u>1,438</u>
Total of expenditure of other costs	<u>96,602</u>	<u>96,602</u>	<u>83,748</u>

Cheeky Monkeys Play Group
Detailed Statement of Financial Activities

Total expenditure			96,602	96,602	83,748
Net gains on investments			-	-	-
			<u>(11,005)</u>	<u>(11,005)</u>	<u>3,532</u>
Net (expenditure)/income					
Net (expenditure)/income before other gains/(losses)			<u>(11,005)</u>	<u>(11,005)</u>	<u>3,532</u>
Other Gains			-	-	-
Net movement in funds			<u>(11,005)</u>	<u>(11,005)</u>	<u>3,532</u>
Reconciliation of funds:					
Total funds brought forward	80,975	-	-	80,975	77,443
Total funds carried forward	<u>69,970</u>	<u>-</u>	<u>-</u>	<u>69,970</u>	<u>80,975</u>