

Cheeky Monkeys Play Group

Charity No. 1139852

Company No.

Trustees' Report and Unaudited Accounts

31 August 2025

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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 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

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

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>

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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
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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	-	-	-
Net (expenditure)/income	(25,531)	(25,531)	17,172
Net (expenditure)/income before other gains/(losses)	(25,531)	(25,531)	17,172
Other Gains	-	-	-
Net movement in funds	(25,531)	(25,531)	17,172
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>