

Annual Report Cylch Meithrin Evan James Year ending 31-08-2021

Charity number: 1173261

Name

The name of the Charitable Incorporated Organisation ("the CIO") is

Cylch Meithrin Evan James

National location of principal office

The principal office of the CIO is in Wales. The address is

Cylch Meithrin Evan James
C/O Ysgol Gynradd Gymraeg Evan James
Ffordd y Rhondda
Pontypridd
Rhondda Cynon Taf
CF37 1HF

Objectives

The objects of Cylch Meithrin Evan James are to provide care and advance the education of children under 4 years of age in the Pontypridd area of Rhondda Cynon Taff through the medium of the Welsh language.

This is done by:

- a) Providing and facilitating safe and engaging play and educational activities;
- b) Arranging other charitable activities in order to help parents support their children's education.

Review of the year's activity

The charity has been successful in providing educational activities for between 40 and 60 children between September 2020 and August 2021. During this period there were on average 30 full time children 3-4 years attending 'wrap around care' and 10 part-time places in the morning sessions for ages 2-3 years. The sessions between 1pm and 3pm provide the children with opportunities to learn through play and are consistent with the themes within the school's nursery sessions in the morning, in keeping with the principles of the Foundation Phase.

In addition to the Morning and afternoon sessions, Clwb Cylch is now the main afterschool childcare provider at Ysgol Evan James, offering wrap around childcare for Children from 3.15-5pm.

The Cylch as now registered as a formal provider of education. The process to achieve this status required intensive preparation and provision of evidence of

quality. Due to being an education provider registered with the Education Authority and with Estyn, as well as a being registered with the Care Inspectorate for Wales as a care provider, the Cylch is able to provide the whole 30 hour funded experience for the children in our care who are 3 years of age.

Each child has the opportunity to take part in activities that are planned and created to promote all aspects of his/her development. The setting is well equipped with toys, books, arts and craft supplies, facilities for water and sand play, as well as various other equipment to encourage imaginative play. Rhondda Cynon Taf Local Authority continued to offer the 30 hours free childcare to children during this financial period, with the exception of the period of lockdown due to the COVID-19 pandemic where it continued to fund the normal expected attendance until June.

Seasonal arts and crafts activities are undertaken with the children making things such as autumnal collages from collecting leaves. The children made Halloween cupcakes and Christmas pictures were done of all the children for parents to be able to purchase. The children enjoyed a visit from the Cylch managers Dachshund puppies during the year. The experiences are designed to promote specific skills in accordance with the Foundation Phase areas of learning, namely

- Personal and social development
- Language, literacy and communication skills
- Mathematical development
- Welsh language development
- Knowledge and understanding of the world
- Physical development
- Creative development

Exercise is encouraged with yoga and outdoor play, weather permitting. The children have use of a purpose-built play area that includes a mud kitchen, builder themed props and a pirate ship and wooden tipi. A water play outdoor session was held where the children were asked to come in waterproof clothing to participate.

The Cylch equipment purchased includes books, arts and crafts materials and role play dressing up costumes. Imaginative play is a big part of the day to day activities, along with sufficient PPE and cleaning supplies.

Due to the ongoing COVID-19 pandemic, social events such as Teddy bears picnic trips from the school are still limited, however they Cylch have been able to do some walking trips with parental permission and following full risk assessments to the local area during the Autumn and Spring terms, collecting leaves and conkers.

Buildings and developments

There have been no building works carried out during this period following the new refurbishment in 2019-2020.

Future plans

From September 2021 the Cylch will continue to operate the current morning and afternoon sessions, whilst monitoring the developing COVID-19 situation and local and national government guidance.

Finances

Income of £86k was received during the period of 01/09/2020 to 31/08/2021. The majority of which was received from Rhondda Cynon Taf for the 30 hours free childcare and education setting funding. Employment expenses increased by £10k from 2020 due to the additional staff required for staff to pupil ratios for the new morning sessions, and additional cover required due to the ongoing pandemic.

Expenses in total were £18k, including subscription costs, mobile phones, rent and daily supplies. The purchase of stationery and daily supplies are controlled by the Cylch leader and any substantial purchases approved by the trustees. (over £200)

It has been decided that a contingency fund of £20,000 will be retained at all times in order to ensure that staff wages, any rent outstanding and any administration fees should be covered in the event of the closure of the Cylch, we have managed to sustain this throughout the pandemic by closely monitoring expenditure and utilising the government Job retention scheme.

Invoicing and payments are now managed via the Family App, automatic invoicing and contactless payment has made the managing of payments much easier and not required the handling of any cash, cheques or paperwork during the pandemic. The family app is also used as a contact point for parents and carers with the staff and to update them with any information.

Our payroll is processed externally by Alan Newland and Co. in Pontypridd. They administer all our payroll requirements and reporting to HMRC, including our end of year payroll submissions.

Policies

The Cylch Meithrin trustees and staff have adapted policy templates provided by Mudiad Meithrin for our own specific use. The policies developed and adopted include:

COVID FLOW CHART

COVID RISK ASSESMENTS

CHILD PROTECTION

SUN PROTECTION

ASTHMA

HEALTHY EATING AND KEEPING FIT

PREVENTING CHILDREN FROM WANDERING / LOST CHILD

COMPLIMENTS AND COMPLAINTS

WHISTLEBLOWING

TRANSPORTING AND TRANSFERRING CHILDREN

EQUALITY AND DIVERSITY

CONFIDENTIALITY AND DATA PROTECTION

INCLUSION AND EQUAL OPPORTUNITIES

DIGITAL IMAGES (Pictures and Videos)

ADMISSIONS

SMOKE-FREE

E-SAFETY

LEAVING AND COLLECTING CHILDREN

LONE WORKING

THE WELSH LANGUAGE

HEALTH, SAFETY AND WELFARE

MEDICATION

NAPPY CHANGING

ILLESS, INFECTIOUS DISEASES AND ACCIDENTS

STAFFING

POSITIVE BEHAVIOUR

Training

There was no training during this period

Management and Staffing

Cylch Meithrin Evan James employs a manager, a deputy manager and two childcare assistant on a permanent contract. The Cylch also have bank members of staff who works as required to fulfil the staff:child ratio.

The Cylch is managed by the Trustees. Meetings are held every 8 weeks and annual reviews are conducted for the manager. The manager has responsibility for conducting supervisions and reviews for the rest of the staff.

Associated Professional bodies

CSSIW

Welsh Government office

Rhydycar Business Park

Merthyr Tydfil

CF48 1UZ

Mudiad Meithrin

Y Ganolfan Integredig,

Boulevard De Saint Brieuc,

Aberystwyth

SY23 1PD

Alan Newland and Co-Payroll services

19 Gelliwastad Road,

Pontypridd

CF37 2BW

R H Jeffs and Rowe

Accountants

27/28 Gelliwastad Road

Pontypridd

CF37 2BW

RD 8/4/22

Charity Registration number 1173261

Cylch Meithrin Evan James

**Independent Examiners Report &
Accounts for the year ended 31 August 2021**

Cylch Meithrin Evan James

Charity information

Trustees	Eleri Griffiths Laurie Parry Rebecca Davies Ffion Haf-Wilkes
Company Secretary	Eleri Griffiths
Charity number	1173261
Registered office	Ysgol Gynradd Gymraeg Evan James Ffordd Rhondda Pontypridd CF37 1HF
Accountants	R H Jeffs & Rowe Limited 27/28 Gelliwastad Road Pontypridd CF37 2HW
Bankers	NatWest 1 Taff Street Pontypridd CF37 4UU

Cylch Meithrin Evan James

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Independent Examiner's Report to the Trustees of Cylch Meithrin Evan James Charitable Company

I report on the financial statements of the company for the period ended 31 August 2021 as set out on pages 1 to

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- 1) examine the financial statements under Section 145 of the Charities Act;
- 2) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 3) to state where particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in, any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and

- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

.....

Mr. R E Thomas BSc FCA
R H Jeffs & Rowe Limited
27/28 Gelliwastad Road
Pontypridd

14 April 2022

Cylch Meithrin Evan James

**Statement of Financial Activities
for the year to 31 August 2021**

	Notes	Unrestricted	Restricted	Total year to 31/08/21	Total year to 31/08/20
		£	£	£	£
Income and Endowments					
Incoming resources from charitable activities:					
- Childcare services		82,960	-	82,960	79,790
- Grants		5,580	-	5,580	3,297
- RCT equipment donation		18,000	-	18,000	10
Total Income and Endowments		<u>106,540</u>	<u>-</u>	<u>106,540</u>	<u>83,097</u>
Expenditure					
Charitable activities					
- Expenditure on Charitable activities	3	80,413	-	80,413	72,476
Total Expenditure		<u>80,413</u>	<u>-</u>	<u>80,413</u>	<u>72,476</u>
Movement in total funds for the year:					
Net Incoming (Outgoing) resources before transfers		26,127	-	26,127	10,621
Net Incoming (Outgoing) resources		<u>26,127</u>	<u>-</u>	<u>26,127</u>	<u>10,621</u>
Total Funds brought forward		20,967	-	20,967	10,346
Total Funds carried forward		<u><u>47,094</u></u>	<u><u>-</u></u>	<u><u>47,094</u></u>	<u><u>20,967</u></u>

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Cylch Meithrin Evan James

Charity Registration number 1173261

**Balance sheet
as at 31 August 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Property, plant and equipment	5		18,454		567
Current Assets					
Debtors	6	2,038		-	
Cash at bank and in hand		33,877		25,060	
		<u>35,915</u>		<u>25,060</u>	
Creditors: amounts falling due within one year	7	<u>(7,275)</u>		<u>(4,660)</u>	
Net Current assets			<u>28,640</u>		<u>20,400</u>
Total Assets Less Current Liabilities			<u>47,094</u>		<u>20,967</u>
The Funds of the Charity					
Unrestricted Funds	9		47,094		20,967
Restricted Funds	9		-		-
Total Charity Funds			<u>47,094</u>		<u>20,967</u>

The note on pages 4 - 6 form part of these accounts.

The financial statements were approved by the Trustee Board on 08/04/22
and signed on its behalf by :-

Rebaris

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2021

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the 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.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees have considered going concern and consider that there are no material uncertainties regarding going concern.

1.2. Taxation

Cylch Meithrin Evan James, being a registered charity, does not attract income tax on its incoming resources.

1.3. Income & Endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charities bank account.

1.4. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Trustees.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions. The charity received no restricted funding during the year.

1.5. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2021

1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment 20% per annum on a reducing balance basis

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Net Incoming Resources	2021	2020
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	113	143
Independent Examiners' remuneration	900	900
	<u> </u>	<u> </u>

3. Total resources expended	Basis of Allocation	Charity Operating Costs	Governance	Total year to 31/08/21	Total year to 31/08/20
		£	£	£	£
Costs directly allocated to activities					
Wages and salaries	Direct	62,802	-	62,802	58,923
Educational Resources	Direct	8,430	-	8,430	7,342
Rent payable	Direct	3,979	-	3,979	2,862
		<u>75,211</u>	<u>-</u>	<u>75,211</u>	<u>69,127</u>
Support costs allocated to activities					
Administration costs	Direct	3,617	-	3,617	1,671
Accountancy	Direct	-	900	900	900
Payroll Costs	Direct	-	572	572	635
Depreciation	Direct	113	-	113	143
		<u>3,730</u>	<u>1,472</u>	<u>5,202</u>	<u>3,349</u>
		<u>78,941</u>	<u>1,472</u>	<u>80,413</u>	<u>72,476</u>

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2021

4. Staff Costs	Total year to 31/08/21 £	Total year to 31/08/20 £
Staff costs during the Year comprised of the following:		
Staff Salaries and Expenses	60,535	57,541
Pension Contributions	2,267	1,382
	<u>62,802</u>	<u>58,923</u>

The average number of employees during the Year amounted to 5 (2020 :5), and can be analysed as follows:

Childcare workers	5	5
	<u>5</u>	<u>5</u>

No employee was paid £60,000 or more during the Year.(2020 :nil)

The Trustees received no remuneration or benefits in connection with the performance of their duties.

5. Property, plant and equipment	Fixtures, fittings and Equipment £	Total £
Cost		
At 1 September 2020	887	887
Additions	18,000	18,000
At 31 August 2021	<u>18,887</u>	<u>18,887</u>
Depreciation		
At 1 September 2020	320	320
Charge for the year	113	113
At 31 August 2021	<u>433</u>	<u>433</u>
Net book values		
At 31 August 2021	<u>18,454</u>	<u>18,454</u>
At 1 September 2020	<u>567</u>	<u>567</u>

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2021

6.	Debtors	2021 £	2020 £			
	Use of Centre income not received until after year-end	2,038	-			
		<u>2,038</u>	<u>-</u>			
7.	Creditors: amounts falling due within one year	2021 £	2020 £			
	Accruals	7,275	4,660			
		<u>7,275</u>	<u>4,660</u>			
8.	Reserves	Profit and loss account £	Total £			
	At 1 September 2020	20,967	20,967			
	Profit for the year	26,127	26,127			
	At 31 August 2021	<u>47,094</u>	<u>47,094</u>			
9.	Unrestricted/Restricted Funds	At 01/09/20 £	Incoming Resources £	Outgoing Resources £	Transfers	At 31/08/21 £
	Unrestricted Funds	20,967	106,540	(80,413)		47,094
		<u>20,967</u>	<u>106,540</u>	<u>(80,413)</u>	<u>-</u>	<u>47,094</u>
The charity did not hold any restricted or endowment funds during the Year.						
10.	Analysis of Net Assets between Funds				Unrestricted £	Total £
	Tangible Fixed Assets				18,454	18,454
	Current Assets				35,915	35,915
	Current Liabilities				(7,275)	(7,275)
					<u>47,094</u>	<u>47,094</u>

Charity Registration number 1173261

Cylch Meithrin Evan James

**Independent Examiners Report &
Accounts for the year ended 31 August 2021**

Cylch Meithrin Evan James

Charity information

Trustees	Eleri Griffiths Laurie Parry Rebecca Davies Ffion Haf-Wilkes
Company Secretary	Eleri Griffiths
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Bankers	NatWest 1 Taff Street Pontypridd CF37 4UU

Cylch Meithrin Evan James

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Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- 1) examine the financial statements under Section 145 of the Charities Act;
- 2) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 3) to state where particular matters have come to my attention.

Basis of independent examiner's statement

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In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in, any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and

- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

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Mr. R E Thomas BSc FCA
R H Jeffs & Rowe Limited
27/28 Gelliwastad Road
Pontypridd

14 April 2022

Cylch Meithrin Evan James

**Statement of Financial Activities
for the year to 31 August 2021**

	Notes	Unrestricted	Restricted	Total year to 31/08/21	Total year to 31/08/20
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Incoming resources from charitable activities:					
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- Grants		5,580	-	5,580	3,297
- RCT equipment donation		18,000	-	18,000	10
Total Income and Endowments		<u>106,540</u>	<u>-</u>	<u>106,540</u>	<u>83,097</u>
Expenditure					
Charitable activities					
- Expenditure on Charitable activities	3	80,413	-	80,413	72,476
Total Expenditure		<u>80,413</u>	<u>-</u>	<u>80,413</u>	<u>72,476</u>
Movement in total funds for the year:					
Net Incoming (Outgoing) resources before transfers		26,127	-	26,127	10,621
Net Incoming (Outgoing) resources		<u>26,127</u>	<u>-</u>	<u>26,127</u>	<u>10,621</u>
Total Funds brought forward		20,967	-	20,967	10,346
Total Funds carried forward		<u><u>47,094</u></u>	<u><u>-</u></u>	<u><u>47,094</u></u>	<u><u>20,967</u></u>

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Cylch Meithrin Evan James

Charity Registration number 1173261

**Balance sheet
as at 31 August 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Property, plant and equipment	5		18,454		567
Current Assets					
Debtors	6	2,038		-	
Cash at bank and in hand		33,877		25,060	
		<u>35,915</u>		<u>25,060</u>	
Creditors: amounts falling due within one year	7	<u>(7,275)</u>		<u>(4,660)</u>	
Net Current assets			<u>28,640</u>		<u>20,400</u>
Total Assets Less Current Liabilities			<u>47,094</u>		<u>20,967</u>
The Funds of the Charity					
Unrestricted Funds	9		47,094		20,967
Restricted Funds	9		-		-
Total Charity Funds			<u>47,094</u>		<u>20,967</u>

The note on pages 4 - 6 form part of these accounts.

The financial statements were approved by the Trustee Board on 08/04/22
and signed on its behalf by :-

Rebaris

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2021

1. Accounting policies

1.1. Accounting convention

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The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees have considered going concern and consider that there are no material uncertainties regarding going concern.

1.2. Taxation

Cylch Meithrin Evan James, being a registered charity, does not attract income tax on its incoming resources.

1.3. Income & Endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charities bank account.

1.4. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Trustees.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions. The charity received no restricted funding during the year.

1.5. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2021

1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment 20% per annum on a reducing balance basis

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Net Incoming Resources

Net incoming resources is stated after charging:

Depreciation and other amounts written off tangible assets

Independent Examiners' remuneration

2021	2020
£	£
113	143
900	900
<u>1,013</u>	<u>1,043</u>

3. Total resources expended	Basis of Allocation	Charity Operating Costs	Governance	Total year to 31/08/21	Total year to 31/08/20
		£	£	£	£
Costs directly allocated to activities					
Wages and salaries	Direct	62,802	-	62,802	58,923
Educational Resources	Direct	8,430	-	8,430	7,342
Rent payable	Direct	3,979	-	3,979	2,862
		<u>75,211</u>	<u>-</u>	<u>75,211</u>	<u>69,127</u>
Support costs allocated to activities					
Administration costs	Direct	3,617	-	3,617	1,671
Accountancy	Direct	-	900	900	900
Payroll Costs	Direct	-	572	572	635
Depreciation	Direct	113	-	113	143
		<u>3,730</u>	<u>1,472</u>	<u>5,202</u>	<u>3,349</u>
		<u>78,941</u>	<u>1,472</u>	<u>80,413</u>	<u>72,476</u>

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2021

4. Staff Costs	Total year to 31/08/21 £	Total year to 31/08/20 £
Staff costs during the Year comprised of the following:		
Staff Salaries and Expenses	60,535	57,541
Pension Contributions	2,267	1,382
	<u>62,802</u>	<u>58,923</u>

The average number of employees during the Year amounted to 5 (2020 :5), and can be analysed as follows:

Childcare workers	5	5
	<u>5</u>	<u>5</u>

No employee was paid £60,000 or more during the Year.(2020 :nil)

The Trustees received no remuneration or benefits in connection with the performance of their duties.

5. Property, plant and equipment	Fixtures, fittings and Equipment £	Total £
Cost		
At 1 September 2020	887	887
Additions	18,000	18,000
At 31 August 2021	<u>18,887</u>	<u>18,887</u>
Depreciation		
At 1 September 2020	320	320
Charge for the year	113	113
At 31 August 2021	<u>433</u>	<u>433</u>
Net book values		
At 31 August 2021	<u>18,454</u>	<u>18,454</u>
At 1 September 2020	<u>567</u>	<u>567</u>

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Notes to the financial statements for the year ended 31 August 2021

6.	Debtors	2021 £	2020 £			
	Use of Centre income not received until after year-end	2,038	-			
		<u>2,038</u>	<u>-</u>			
7.	Creditors: amounts falling due within one year	2021 £	2020 £			
	Accruals	7,275	4,660			
		<u>7,275</u>	<u>4,660</u>			
8.	Reserves	Profit and loss account £	Total £			
	At 1 September 2020	20,967	20,967			
	Profit for the year	26,127	26,127			
	At 31 August 2021	<u>47,094</u>	<u>47,094</u>			
9.	Unrestricted/Restricted Funds	At 01/09/20 £	Incoming Resources £	Outgoing Resources £	Transfers	At 31/08/21 £
	Unrestricted Funds	20,967	106,540	(80,413)		47,094
		<u>20,967</u>	<u>106,540</u>	<u>(80,413)</u>	<u>-</u>	<u>47,094</u>
	The charity did not hold any restricted or endowment funds during the Year.					
10.	Analysis of Net Assets between Funds				Unrestricted £	Total £
	Tangible Fixed Assets				18,454	18,454
	Current Assets				35,915	35,915
	Current Liabilities				(7,275)	(7,275)
					<u>47,094</u>	<u>47,094</u>