

ANNUAL TRUSTEE REPORT FOR LLYSWEN CHEEKY MONKEYS NURSERY AND AFTERSCHOOL CLUB FOR THE PERIOD DECEMBER 2019-DECEMBER 2020

Reference and Administrative details

Charity name: LLYSWEN CHEEKY MONKEYS NURSERY AND AFTERSCHOOL CLUB

Charity registration number: 1186939

Address: Archdeacon Griffiths School, Llyswen, Powys, LD3 0YB

Trustees: Maria Davies (Chair), Davina Griffiths, Jayne Price, Delyth Inseal, Carol Jones, Rachel Harding

Manager: Kirsty Arrowsmith

Accountant: King Morter Proud & Co, Kings Arms Vaults, The Watton, Brecon, LD3 7EF

Structure and governance of the charity

Registered as a Charitable Incorporated Organisation (CIO) with voting members other than its Charity Trustees

Recruitment of trustees: Trustees are appointed at the AGM, held every January

No policies have been adopted for the induction or training of trustees

Organisational structure:

Trustees are responsible for the overall decision making of the CIO including the setting of wages, management of finances and appointment of staff (in partnership with the Manager)

Manager is responsible for the day-to-day running of the setting including the management of staff

Arrangements for setting the pay: this is reviewed annually and is in line with the minimum wage

Cheeky monkeys is regulated by Care Inspectorate Wales (CIW)

Objectives and Activities

The object[s] of the CIO are: For the public benefit, to advance the education of children aged 2-12 in Llyswen and its surrounding areas and to provide the necessary facilities for their daily care, recreation and education during out of school hours and school holidays by providing a nursery and after school club.

Our Mission statement:

- Llyswen Cheeky Monkeys Nursery and After School Club is a voluntary run organisation operating from Archdeacon Griffiths Primary School in Llyswen, Powys.
- Llyswen Cheeky Monkeys welcomes all children from 2-12 years old. We are open all year round except for a one week closure between Christmas and New Year and bank holidays

- At Llyswen Cheeky Monkeys we offer a home from home setting and commit to maintaining a warm, nurturing, family environment where our children's needs are our first priority

- Our main aims are:

To provide a simulating, recreational and educational programme of quality play activities for children

To create a caring, safe, fun and stimulating environment in which children can thrive and develop in all the key areas

To actively promote the development of self-esteem within children and to encourage a non-sexist atmosphere by introducing appropriate toys, books and games to encourage development of both genders.

To maintain the standards and guidance set by CIW and to regularly reflect and develop our practice

To work in partnership with parents/carers in an open and honest way and have an open door policy in which parents/carers are welcome to visit the setting at any time

To prevent racism throughout its whole structure by welcoming ethnic minority contributions to the policies and practice of the setting providing positive images of different ethnic minorities and cultures e.g. posters, toys, food, clothing, festivals

To provide a welcoming atmosphere which makes the child and the parent/carer happy and comfortable within the setting

To recognise that the needs and safety of the children are paramount and must override all other considerations

To take account of the children's needs arising from race, culture, language and religion

To support staff on training courses

Achievements and Performance

The impact of Covid to the CIO has been significant with a 3-month closure period during the first "lockdown". However with the support offered by the government including the furlough programme, the CIO is still operational and has achieved the following:

Objective	Activity	Indicators	Result
Recruit new staff	Interviews held	No. of staff appointed	3 new staff appointed
Support staff on training courses	Develop a training plan for staff	No. of training courses attended	1 (First Aid Level 3) due to Covid restrictions

Improve facilities and activities available to children	Grant funding for outdoor play area Start-up grant for new equipment	No. of new facilities created No. of new activities developed	New play area installed New equipment purchased
Strengthen the governance of the CIO	Appointment of accountants to manage PAYE	No. of accountants appointed	KMP Accountants appointed
Recruit new children for the nursery setting	Advertising campaign to promote the services available	No. of new children recruited	Nursey is full on 3 out of the 5 days it operates

Financial review

Principle funding included in the accounts is brought forward from existing club equity. The majority of revenue is generated from charity activities for example childcare provided. Any funding from local authorities is directly linked to places booked.

Expenditure in the year consists predominantly of operational costs to enable the club to run, the main costs are building rent and staff wages.

There are no investments held. Any surplus monies at the end of the financial year are held in bank accounts to be used to cover future deficits if needed, or projects to benefit the children attending.

Costings are carried out on a regular basis to ensure the club/nursery are running at least break even. These are reviewed in the event of changes in the laws of childcare, e.g. staffing ratios.

This year has seen little fundraising, but plans for the future, after covid will always ensure minimal output of reserve funds.

The CIO encourages maximum effort from trustees and members to organise events which benefit children and parents connected to the club.

Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

Future Plans

Aims for coming year:

- To provide a stimulating, recreational and educational programme of quality play activities for children
- To create a caring, safe, fun and stimulating environment in which children can thrive and develop in all the key areas
- To actively promote the development of self-esteem within children and to encourage a non-sexist atmosphere by introducing appropriate toys, books and games to encourage development of both genders.
- To maintain the standards and guidance set by CIW and to regularly reflect and develop our practice To work in partnership with parents/carers in an open and honest way and have an open door policy in which parents/carers are welcome to visit the setting at any time
- To prevent racism throughout its whole structure by welcoming ethnic minority contributions to the policies and practice of the setting providing positive images of different ethnic minorities and cultures e.g. posters, toys, food, clothing, festivals
- To provide a welcoming atmosphere which makes the child and the parent/carer happy and comfortable within the setting
- To recognise that the needs and safety of the children are paramount and must override all other considerations
- To take account of the children's needs arising from race, culture, language and religion
- To support staff on training courses enabling them to develop skills and confidence within their role

Key objectives:

- Maintain the number of children in the setting
- To seek external funding to enhance the activities and resources available to the children
- To retain suitably qualified staff by providing training opportunities where possible (Covid allowing)
- To recruit suitably qualified staff to extend the provision of the setting
- To provide resilience to the CIO by increasing the number of trustees

Activities planned:

- Interviews for new staff
- Induction for new children joining the setting
- Complete Child Protection Training, Makaton Training and Mini Yoga
- Carry out a trustee recruitment process



Llyswen Cheeky Monkeys Nursery and After School Cl			Charity No (if any)	1186939	CC17a
Annual accounts for the period					
Period start date	01/01/2020	To	Period end date	31/12/2020	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	1,113.00	S01	1,000	113	-	1,113	-
Activities for generating funds	1,359.00	S02	1,359	-	-	1,359	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities	62,673.00	S04	62,673	-	-	62,673	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	65,032	113	-	65,145	-
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities	61919	S10	61,806	113	-	61,919	-
Governance costs	480	S11	480	-	-	480	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	62,286	113	-	62,399	-
Net incoming/(outgoing) resources before transfers		S14	2,746	-	-	2,746	-
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	2,746	-	-	2,746	-
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	2,746	-	-	2,746	-
Total funds brought forward		S20	-	-	-	-	-
Total funds carried forward		S21	2,746	-	-	2,746	-

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds	income funds	Endowment funds		
		£	£	£		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	2,260	-	-	2,260	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	33,127	-	-	33,127	-
Total current assets	B09	35,387	-	-	35,387	-
Creditors: amounts falling due within one year (Note 12)	B10	1,158	-	-	1,158	-
Net current assets/(liabilities)	B11	34,229	-	-	34,229	-
Total assets less current liabilities	B12	34,229	-	-	34,229	-
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	8,571	-	-	8,571	-
Net assets	B15	25,658	-	-	25,658	-
Funds of the Charity						
Unrestricted funds	B16	25,658			25,658	-
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	25,658	-	-	25,658	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Dimeal	D Inseal	12/11/2021
Price	EJ Price	12/11/2021

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations Received	1,000	-
	Other Income - Action for childcare	113	-
		-	-
		-	-
		-	-
	Total	1,113	-
Activities for generating funds	Sales - Hot dinners	22	-
	Fundraising	1,337	-
		-	-
		-	-
		-	-
	Total	1,359	-
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities	Fees Received - Afterschool Club	17,800	-
	Fees Received - Nursery	44,873	-
		-	-
		-	-
		-	-
	Total	62,673	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	CLUB & NURSERY CONSUMABLES	3,555	-
	NURSERY LUNCHES	1,028	-
	ADVERTISING	80	-
	ACCOUNTANCY FEES	600	-
	COMPUTER & STATIONERY COSTS	267	-
	INSURANCE	902	-
	RENT	2,603	-
	Total	9,034	-
Governance costs	Examiners report fee	480	-
		-	-
	Total	480	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
480	
600	

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	50,007	-
Employer's National Insurance costs	-	-
Pension costs	2,878	-
Total staff costs	52,885	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	3	-
Governance	-	-
Other	-	-
Total	3	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

NEST AUTO ENROLLMENT SCHEME

	This year £	Last year £
The costs of the scheme to the charity for the year	2878.46	
The amount of any contributions outstanding at the year end	232.96	
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 10 Investment assets**

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	2,259.8	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	2,259.8	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	1,158	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	1,104	-	-	-
Accruals and deferred income	7,467	-	-	-
Total	9,729	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C	Notes to the accounts	(cont)
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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LLYSWEN CHEEKY MONKEYS NURSERY AND AFTERSCHOOL CLUB

I report on the accounts of the company for the year ended 31 December 2020

Respective responsibilities of trustees and examiners

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- 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
- to state whether any 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts 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 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
John L Bromley FCA
King Morter Proud & Co Limited
Chartered Accountants & Registered Auditors

Kings Arms Vaults
The Watton
Brecon
Powys
LD3 7EF