

Cylch Meithrin - Penmaenmawr

Income & Receipts Account

Year Ending 31st March 2022

Charity Numbers 1189242

CYLCH MEITHRIN PENMAENMAWR

Statement of Trustees` Responsibilities

Under the provisions of the Charities Act 2011 the trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the results. The trustees are required to:

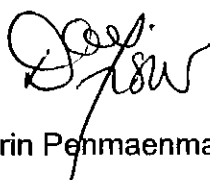
- a/ select suitable accounting policies and then apply them consistently;
- b/ make judgements and estimates that are reasonable and prudent;
- c/ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I certify on behalf of the Committee that, to the best of my knowledge and belief the accounting records produced, together with the information and explanations given to you constitute a true and correct record of all transactions of Cylch Meithrin Penmaenmawr for the year ended 31 March 2022 and I confirm that these accounts have my approval.

Denise Fisher

(On behalf of Cylch Meithrin Penmaenmawr)



Dated 5/10/22 .

**Independent Examiner's Report to the
Trustees of Cylch Meithrin Penmaenmawr**

I report on the Receipts and Payments Accounts set out on the attached sheets 1-5
For the year ended 31st March 2022.

Respective responsibilities of trustees and examiner

The charity's trustees 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 (2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act:

To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act and

To state whether particular matters have come to my attention:

Basis of Independent Examiner's Report

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 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, other than disclosed below:

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 2011 Act, and To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Comments:

There is still not sufficient supporting documents for all Charitable Expenditure or Receipts other than the relevant cheque stubs and no paying book is available. In accordance with Charity Commission Rules all cash should be banked Gross and duplicate receipts issued for cash received and form part of the examination.

The accounts are Receipts and Payments therefore no provisions should be made. Therefore all transactions should fall between the start (1st April) and end (31st March) of the accounts. No transaction outside these dates should be included.

I would recommend that usage is limited to one cheque book at a time except in emergencies, and all wages should be paid either by Standing Order or Cheque (not out of petty cash).

There has been purchase of new assets in the current accounts there is no identification or purchase receipts for many. I recommend that you start a register of assets with values that can be noted in the accounts instead of in the statement only noting of various items. Remember that these should be included in your insurance cover.

Signed**Name**

RETA PATRICIA EVANS

Date:

5th Oct 2022

Caerynwch Lodge

Dolgellau LL40 2RE

Cylch Meithrin - Penmaenmawr

Income & Receipts Account

Year Ending 31st March 2022

	2022	2021
Income Receipts		
Grants	0	20930
Donation	1075	400
Other	0	85
Fundraising	543	200
	<u>1618</u>	<u>21615</u>
 Income from Fees	 <u>57047</u>	 <u>42853</u>
 TOTAL RECEIPTS	 <u><u>58665</u></u>	 <u><u>64468</u></u>
 Direct Charitable Expenditure		
Employment Costs	58039	57202
Premises Cost	1	1
Accountancy	406	449
Equipment	4439	1255
Sundry Expenses	1443	118
Office Expenses	77	153
Maintenance	150	150
Training	60	30
Petty Cash (unspent money)	80	250
	<u>64695</u>	<u>59608</u>
TOTAL EXPENDITURE	<u><u>64695</u></u>	<u><u>59608</u></u>
 NET RECEIPTS / PAYMENTS	 <u><u>-6030</u></u>	 <u><u>4860</u></u>
 Deficit / Surplus	 -6030	 4860
Bank & Cash 31.03.2021	18637	13777
Bank & Cash 31.03.2022	12607	18637
	<u>12607</u>	<u>21</u>
		<u>18658</u>

Cylch Meithrin - Penmaenmawr

Statement of Assets and Liabilities as at 31 March 2022

	2022	2021
Monetary Assets		
Bank Deposit Account	0	0
Bank Current Account	12607	18637
Petty Cash	80	21
	<u>12687</u>	<u>18658</u>

Other Assets

Held for functional use by the chartiy:

Quantity of storage, shelving, furniture, toys and other educational and play resources. Assets purchased in the current year are not identified individually.

Cylch Meithrin - Penmaenmawr

Income & Receipts Account

Year Ending 31st March 2022

Date	Method	Description	In Fees	Sundry	Out Salary	Sundry	Total
Bank Opening Balance							£18,637.49
April							
	1974	Owl Accountants				£266.00	
	1975	Salaries			£1,255.90		
	1976	Salaries			£1,074.73		
	1980	Salaries			£645.92		
	1977	Salaries			£704.01		
	1979	Salaries			£704.01		
	1978	Salaries			£662.28		
	1981	Petty Cash				£50.00	
	1983	Petty Cash				£100.00	
	1982	Rent				£1.00	
	Auto Cr.	Fees	£2,308.00				
	Auto CR	Conmy C.B	£2,550.00				
	Auto Cr.	Cyngor Gwy	£2,574.00				
			£7,432.00	£0.00	£5,046.85	£417.00	£20,605.64
May							
	1984	Salaries			£110.00		
	S/O's	Salaries			£4,936.85		
	Auto Cr	Fees	£2,345.10				
	Auto Cr	Cyngor Gwy	£2,984.70				
			£5,329.80	£0.00	£5,046.85	£0.00	£20,888.59

June

1985	HMRC			£198.63	
1991	PPE				£172.32
1992	Refund				£264.00
D/D	ICO				£35.00
S/O's	Salaries			£5,046.85	
1994	HMRC			£198.63	
1996	Petty Cash				£100.00
B/Trans	Donation		£18.00		
B/Trans	Donation		£27.00		
Auto Cr	Fees	£1,618.50			
Auto Cr	Cyngor Gwy	£3,564.00			

£5,182.50 £45.00 £5,444.11 £571.32 £20,100.66

July

1995	Books				£200.00
1997	Petty Cash				£50.00
1986	Mudiad Donation				£25.00
S/O's	Salaries			£5,046.85	
1998	HMRC			£198.83	
Auto Cr	Conmwy C B	£1,085.00			
Auto Cr	Cyngor Gwy	£4,531.60			
Auto Cr	Edenred	£577.50			
Auto Cr	Fees	£1,555.75			
Cash Dep.	Summer F.		£543.00		

£7,749.85 £543.00 £5,245.68 £275.00 £22,872.83

August

Auto Cr	Cyngor Gwy	£2,436.80		
Auto Cr	Fees	£110.00		
1993	Refund			£262.00
S/O's	Salaries		£5,046.85	

Sept

		£2,546.80	£0.00	£5,046.85	£262.00	£20,110.78
2000	Petty Cash				£60.00	
2001	1st Aid Course				£60.00	
S/O's	Salaries			£4,400.93		
2002	Accountant				£140.00	
2003	HMRC			£198.83		
Bank Trans	Donation		£430.00			
Auto Cr	Edenred	£88.00				
Auto Cr	Fee's	£2,479.50				
		£2,567.50	£430.00	£4,599.76	£260.00	£18,248.52

Oct

Bank Trans	Donation		£400.00		
Auto Cr	Cyngor Gwy	£2,088.00			
Auto Cr	Conwy C B	£1,590.00			
Auto Cr	Fee`s	£2,021.50			
2005	Stationary				£27.14
2004	Ysgol Pencae s/d				£150.00
2006	Books				£147.00
S/O`s	Salaries			£4,400.93	

Nov

		£5,699.50	£400.00	£4,400.93	£324.14	£19,622.95
2008	HMRC			£198.63		
2010	Petty Cash				£75.00	
2007	Uniforms Staff				£289.15	
2009	Petty Cash				£50.00	
S/O`s	Salaries			£4,400.93		
Auto Cr	Cyngor Gwy	£1,660.50				
Auto Cr	Fees	£2,249.50				
2011	HMRC			£198.83		
2012	PPE				£35.52	
		£3,910.00	£0.00	£4,798.39	£449.67	£18,284.89

Dec

2013	Petty Cash				£75.00
2015	Cylch Equipment				£2,436.57
S/O's	Salaries			£4,400.93	
2014	DBS			£47.20	
2018	G Jones Xmas			£33.75	
2017	Petty Cash				£50.00
2016	C Rowlands E.Hrs			£54.12	
Auto Cr	Cyngor Gwy	£2,214.00			
Bank Trans	Donation		£200.00		
Auto Cr	Conwy C B	£1,420.00			
Auto Cr	Fees	£418.48			

£4,052.48 £200.00 £4,536.00 £2,561.57 £15,439.80

Jan

2019	HMRC			£198.63	
2020	Petty Cash				£50.00
S/O's	Salaries			£4,400.93	
2021	HMRC			£199.03	
Auto Cr	Cyngor Gwy	£2,236.50			
Auto Cr	Conwy C B	£2,043.00			
Auto Cr	Fees	£2,291.00			

£6,570.50 £0.00 £4,798.59 £50.00 £17,161.71

Feb

Auto Cr	Cyngor Gwy	£1,930.50		
Auto Cr	Fees	£1,266.25		
S/O's	Salaries		£4,400.93	
2023	PPE			£58.08
2024	C Edwards B/Pay		£24.53	
2026	Stamps			£10.20

March

		£3,196.75	£0.00	£4,425.46	£68.28	£15,864.72
Auto Cr	Cyngor Gwy	£1,930.50				
Auto Cr	Fees	£879.00				
2028	Petty Cash				£100.00	
2027	PPE				£267.84	
2030	HMRC			£198.63		
S/O's	Salaries			£4,400.93		
2025	C Edwards B/Pay			£8.18		
2031	Salary			£41.73		
2029	Equipment				£683.07	
2032	New Equipment				£366.22	

£2,809.50 £0.00 £4,649.47 £1,417.13 £12,607.62

£57,047.18 £1,618.00 £58,038.94 £6,656.11