

# COALWAY KIDS CLUB

England & Wales · Charity number 1089656

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2001-12-05

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

## Contact

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**Address** 63 Coalway Road  
Coleford  
Glos  
GL16 7HL

**Phone** 01594839103

**Email** [COALWAYKIDSCLUB@TISCALI.CO.UK](mailto:COALWAYKIDSCLUB@TISCALI.CO.UK)

## Activities

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**Objects:** THE AIM OF THE GROUP IS TO EMBODY THE VISION OF PATA THROUGH THE ENHANCEMENT OF THE DEVELOPMENT, CARE AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE AND ALSO OF CHILDREN AND YOUNG PEOPLE OF SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY (VOLUNTARY MANAGED) GROUPS AND BY: (A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN AND YOUNG PEOPLE, WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY (B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREA

**Activities:** After school club and breakfast clubHoliday playscheme

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

## Geography

- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£56,718	£54,866	-	-
2024-07-31	£48,458	£48,399	-	-
2023-07-31	£46,949	£42,836	-	-
2022-07-31	£37,504	£39,221	-	-
2021-07-31	£34,252	£34,364	-	-
2020-07-31	£37,228	£30,774	-	-

## Trustees

Name	Role	Appointed
David William Pitman		2017-11-01
James Savage		2022-02-09
Karen Jukes		2019-06-10
Lynne Childs		2022-02-09

**COALWAY KIDS CLUB**

England & Wales - Charity number 1089656

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31st July 2025  
for  
Coalway Kids Club**

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

# Coalway Kids Club

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## **Coalway Kids Club**

### **Report of the Trustees For The Year Ended 31st July 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st July 2025. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1089656

##### **Principal address**

63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

##### **Trustees**

D W Pitman  
K Jukes  
J Savage  
L Childs

##### **Independent Examiner**

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

Approved by order of the board of trustees on 7th May 2026 and signed on its behalf by:

D W Pitman - Trustee

## **Independent Examiner's Report to the Trustees of Coalway Kids Club**

### **Independent examiner's report to the trustees of Coalway Kids Club**

I report to the charity trustees on my examination of the accounts of Coalway Kids Club (the Trust) for the year ended 31st July 2025.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

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

Graham Michael Wildin

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

7th May 2026

**Coalway Kids Club**

**Statement of Financial Activities  
For The Year Ended 31st July 2025**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.25 Total funds £</b>	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>1,334</b>	-	<b>1,334</b>	1,096
Other trading activities	2	<b>55,357</b>	-	<b>55,357</b>	47,342
Investment income	3	<b>27</b>	-	<b>27</b>	20
<b>Total</b>		<b><u>56,718</u></b>	<b>-</b>	<b><u>56,718</u></b>	<b><u>48,458</u></b>
 <b>EXPENDITURE ON</b>					
Other		<b><u>53,956</u></b>	<b><u>910</u></b>	<b><u>54,866</u></b>	<b><u>48,843</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,762</b>	<b>(910)</b>	<b>1,852</b>	<b>(385)</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>24,763</b>	<b>37,938</b>	<b>62,701</b>	63,086
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>27,525</u></u></b>	<b><u><u>37,028</u></u></b>	<b><u><u>64,553</u></u></b>	<b><u><u>62,701</u></u></b>

The notes form part of these financial statements

**Coalway Kids Club**

**Balance Sheet  
31st July 2025**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.25 Total funds £</b>	31.7.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	<b>410</b>	<b>37,028</b>	<b>37,438</b>	38,452
<b>CURRENT ASSETS</b>					
Cash at bank		<b>28,100</b>	-	<b>28,100</b>	25,142
<b>CREDITORS</b>					
Amounts falling due within one year	8	<b>(985)</b>	-	<b>(985)</b>	(893)
<b>NET CURRENT ASSETS</b>		<u><b>27,115</b></u>	<u>-</u>	<u><b>27,115</b></u>	<u>24,249</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>27,525</b></u>	<u><b>37,028</b></u>	<u><b>64,553</b></u>	<u>62,701</u>
<b>NET ASSETS</b>		<u><u><b>27,525</b></u></u>	<u><u><b>37,028</b></u></u>	<u><u><b>64,553</b></u></u>	<u><u>62,701</u></u>
<b>FUNDS</b>	9				
Unrestricted funds				<u><b>27,525</b></u>	<u>24,763</u>
Restricted funds				<u><b>37,028</b></u>	<u>37,938</u>
<b>TOTAL FUNDS</b>				<u><u><b>64,553</b></u></u>	<u><u>62,701</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th May 2026 and were signed on its behalf by:

D W Pitman - Trustee

## Coalway Kids Club

### Notes to the Financial Statements For The Year Ended 31st July 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance and 20% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	<b>31.7.25</b>	31.7.24
	£	£
Fees	<u><b>55,357</b></u>	<u>47,342</u>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2025**

**3. INVESTMENT INCOME**

	<b>31.7.25</b>	31.7.24
	£	£
Deposit account interest	27	20
	<u>27</u>	<u>20</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st July 2025 nor for the year ended 31st July 2024.

**Trustees' expenses**

Trustees expenses of £450 were paid to J Savage during the year (£921 - 2024) and £143 to D Pitman (£15 - 2024).

**5. STAFF COSTS**

	<b>31.7.25</b>	31.7.24
	£	£
Wages and salaries	40,315	34,017
	<u>40,315</u>	<u>34,017</u>

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

	<b>31.7.25</b>	31.7.24
Staff	5	5
	<u>5</u>	<u>5</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,096	-	1,096
Other trading activities	47,342	-	47,342
Investment income	20	-	20
<b>Total</b>	<u>48,458</u>	<u>-</u>	<u>48,458</u>
<b>EXPENDITURE ON</b>			
Other	47,707	1,136	48,843
<b>NET INCOME/(EXPENDITURE)</b>	751	(1,136)	(385)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	24,012	39,074	63,086

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2025**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £
		<u>24,763</u>	<u>37,938</u>	<u>62,701</u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>24,763</u></u>	<u><u>37,938</u></u>	<u><u>62,701</u></u>
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>			
		Freehold property £	Fixtures and fittings £	Garden Project £
		Totals £		
	<b>COST</b>			
	At 1st August 2024 and 31st July 2025	<u>33,391</u>	<u>2,060</u>	<u>11,972</u>
		<u>33,391</u>	<u>2,060</u>	<u>11,972</u>
	<b>DEPRECIATION</b>			
	At 1st August 2024	-	2,010	6,961
	Charge for year	-	11	1,003
		<u>-</u>	<u>11</u>	<u>1,003</u>
	At 31st July 2025	-	2,021	7,964
		<u>-</u>	<u>2,021</u>	<u>7,964</u>
	<b>NET BOOK VALUE</b>			
	At 31st July 2025	<u>33,391</u>	<u>39</u>	<u>4,008</u>
		<u>33,391</u>	<u>39</u>	<u>4,008</u>
	At 31st July 2024	<u>33,391</u>	<u>50</u>	<u>5,011</u>
		<u>33,391</u>	<u>50</u>	<u>5,011</u>
<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			31.7.25 £	31.7.24 £
	Other creditors		<u>985</u>	<u>893</u>
<b>9.</b>	<b>MOVEMENT IN FUNDS</b>			
		At 1.8.24 £	Net movement in funds £	At 31.7.25 £
	<b>Unrestricted funds</b>			
	General fund	<u>24,763</u>	<u>2,762</u>	<u>27,525</u>
		<u>24,763</u>	<u>2,762</u>	<u>27,525</u>
	<b>Restricted funds</b>			
	Restricted	<u>37,938</u>	<u>(910)</u>	<u>37,028</u>
		<u>37,938</u>	<u>(910)</u>	<u>37,028</u>
	<b>TOTAL FUNDS</b>	<u><u>62,701</u></u>	<u><u>1,852</u></u>	<u><u>64,553</u></u>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,718	(53,956)	2,762
<b>Restricted funds</b>			
Restricted	-	(910)	(910)
<b>TOTAL FUNDS</b>	<u>56,718</u>	<u>(54,866)</u>	<u>1,852</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	24,012	751	24,763
<b>Restricted funds</b>			
Restricted	39,074	(1,136)	37,938
<b>TOTAL FUNDS</b>	<u>63,086</u>	<u>(385)</u>	<u>62,701</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,458	(47,707)	751
<b>Restricted funds</b>			
Restricted	-	(1,136)	(1,136)
<b>TOTAL FUNDS</b>	<u>48,458</u>	<u>(48,843)</u>	<u>(385)</u>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	24,012	3,513	27,525
<b>Restricted funds</b>			
Restricted	39,074	(2,046)	37,028
<b>TOTAL FUNDS</b>	63,086	1,467	64,553

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,176	(101,663)	3,513
<b>Restricted funds</b>			
Restricted	-	(2,046)	(2,046)
<b>TOTAL FUNDS</b>	105,176	(103,709)	1,467

**10. RELATED PARTY DISCLOSURES**

The following related party transactions occurred during the year:

J Savage	£450	(£921 - 2024)
D Pitman	£143	(£15 - 2024)

**Coalway Kids Club**

**Detailed Statement of Financial Activities  
For The Year Ended 31st July 2025**

	31.7.25 £	31.7.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,334	1,096
<b>Other trading activities</b>		
Fees	55,357	47,342
<b>Investment income</b>		
Deposit account interest	27	20
<b>Total incoming resources</b>	<b>56,718</b>	<b>48,458</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Staff Costs	40,315	34,017
Rates and water	832	686
Insurance	837	812
Light and heat	2,394	2,195
Telephone	641	642
Sundry Exp inc Arts & Crafts	4,236	4,405
Repairs & Renewals	1,998	2,444
Refreshments	2,132	1,936
Fixtures and fittings	11	10
Garden project depn	1,002	1,252
	<b>54,398</b>	<b>48,399</b>
<b>Governance costs</b>		
Auditors' remuneration	468	444
<b>Total resources expended</b>	<b>54,866</b>	<b>48,843</b>
<b>Net income/(expenditure)</b>	<b>1,852</b>	<b>(385)</b>

This page does not form part of the statutory financial statements

**COALWAY KIDS CLUB**

England & Wales - Charity number 1089656

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# Accounts

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OUR REF:  
LC/C0553B

YOUR REF:

DATE:  
20th March 2025

Coalway Kids Club  
63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

Dear Mr Pitman

I enclose an uncertified copy of your accounts for your approval, together with our Request for Payment of costs.

Would you please confirm your agreement to the accounts by signing where indicated, and then return them to us together with your cheque in settlement of our fee account. When we receive the approved accounts and payment of our fee request we will forward certified copies to you for your retention, together with a receipted Value Added Tax invoice.

Should you have any queries on these accounts then please do not hesitate to contact us.

Yours sincerely

Carla Preece FCCA

# Wildin (Accountants & Auditors) Ltd

Kings Buildings, Lydney, Gloucestershire GL15 5HE  
Tel: 01594 842520

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Coalway Kids Club  
63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

20/03/2025

Our Ref.: C0553B  
Invoice No.: 170111893

## THIS IS NOT A TAX INVOICE

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To professional services for work carried out on your behalf, inclusive of VAT.

These services include completion and provision of the following:

Independent Examination.

<b>Total</b>	<b>£ 444.00</b>
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This amount is calculated as follows:

Fee £ 370.00    VAT £ 74.00    Total £ 444.00

Our ref: C0553B/170111893

Enclosed is the sum of £

**From:**  
Coalway Kids Club  
63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

**To:**  
Wildin (Accountants & Auditors) Ltd  
Lydney  
Gloucestershire  
GL15 5HE

**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31st July 2024  
for  
Coalway Kids Club**

DRAFT

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

**Coalway Kids Club**

**Contents of the Financial Statements  
For The Year Ended 31st July 2024**

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**DRAFT**

## Coalway Kids Club

### Report of the Trustees For The Year Ended 31st July 2024

The trustees present their report with the financial statements of the charity for the year ended 31st July 2024. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1089656

##### **Principal address**

63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

##### **Trustees**

D W Pitman  
K Jukes  
J Savage  
L Childs

##### **Independent Examiner**

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

Approved by order of the board of trustees on 19th March 2025 and signed on its behalf by:

Trustee

## **Independent Examiner's Report to the Trustees of Coalway Kids Club**

### **Independent examiner's report to the trustees of Coalway Kids Club**

I report to the charity trustees on my examination of the accounts of Coalway Kids Club (the Trust) for the year ended 31st July 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

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

Graham Michael Wildin

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

19th March 2025

Coalway Kids Club

Statement of Financial Activities  
For The Year Ended 31st July 2024

	Notes	Unrestricted fund £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,096	-	1,096	432
Other trading activities	2	47,342	-	47,342	46,196
Investment income	3	20	-	20	321
<b>Total</b>		<b>48,458</b>	<b>-</b>	<b>48,458</b>	<b>46,949</b>
<b>EXPENDITURE ON</b>					
Other		47,707	1,136	48,843	42,836
<b>NET INCOME/(EXPENDITURE)</b>		<b>751</b>	<b>(1,136)</b>	<b>(385)</b>	<b>4,113</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		24,012	39,074	63,086	58,973
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>24,763</b>	<b>37,938</b>	<b>62,701</b>	<b>63,086</b>

The notes form part of these financial statements

**Coalway Kids Club**

**Balance Sheet  
31st July 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.24 Total funds £</b>	31.7.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	<b>514</b>	<b>37,938</b>	<b>38,452</b>	39,713
<b>CURRENT ASSETS</b>					
Cash at bank		<b>25,142</b>	-	<b>25,142</b>	24,087
<b>CREDITORS</b>					
Amounts falling due within one year	8	<b>(893)</b>	-	<b>(893)</b>	(714)
<b>NET CURRENT ASSETS</b>		<u><b>24,249</b></u>	<u>-</u>	<u><b>24,249</b></u>	<u>23,373</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>24,763</b></u>	<u><b>37,938</b></u>	<u><b>62,701</b></u>	<u>63,086</u>
<b>NET ASSETS</b>		<u><u><b>24,763</b></u></u>	<u><u><b>37,938</b></u></u>	<u><u><b>62,701</b></u></u>	<u><u>63,086</u></u>
<b>FUNDS</b>	9				
Unrestricted funds				<b>24,763</b>	24,012
Restricted funds				<b>37,938</b>	39,074
<b>TOTAL FUNDS</b>				<u><u><b>62,701</b></u></u>	<u><u>63,086</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th March 2025 and were signed on its behalf by:

Trustee

## Coalway Kids Club

### Notes to the Financial Statements For The Year Ended 31st July 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance and 20% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	<b>31.7.24</b>	31.7.23
	£	£
Fees	<u><b>47,342</b></u>	<u>46,196</u>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2024

3. INVESTMENT INCOME

	<b>31.7.24</b>	31.7.23
	£	£
Rental Income	-	316
Deposit account interest	<b>20</b>	5
	<u>20</u>	<u>321</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2024 nor for the year ended 31st July 2023.

**Trustees' expenses**

Trustees expenses of £921 were paid to J Savage during the year (£0 - 2023) and £15 to D Pitman (£0 - 2023).

5. STAFF COSTS

	<b>31.7.24</b>	31.7.23
	£	£
Wages and salaries	<b>34,017</b>	30,433
	<u>34,017</u>	<u>30,433</u>

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

	<b>31.7.24</b>	31.7.23
Staff	<u>5</u>	<u>5</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	432	-	432
Other trading activities	46,196	-	46,196
Investment income	321	-	321
<b>Total</b>	<u>46,949</u>	<u>-</u>	<u>46,949</u>
<b>EXPENDITURE ON</b>			
Other	42,836	-	42,836
<b>NET INCOME</b>	4,113	-	4,113
<b>Transfers between funds</b>	<u>5,157</u>	<u>(5,157)</u>	<u>-</u>
<b>Net movement in funds</b>	9,270	(5,157)	4,113

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	14,742	44,231	58,973	
	<u>          </u>	<u>          </u>	<u>          </u>	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>24,012</u>	<u>39,074</u>	<u>63,086</u>	
7. TANGIBLE FIXED ASSETS	Freehold property £	Fixtures and fittings £	Garden Project £	Totals £
<b>COST</b>				
At 1st August 2023 and 31st July 2024	<u>33,391</u>	<u>2,060</u>	<u>11,972</u>	<u>47,423</u>
<b>DEPRECIATION</b>				
At 1st August 2023	-	2,000	5,710	7,710
Charge for year	-	10	1,251	1,261
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st July 2024	-	2,010	6,961	8,971
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31st July 2024	<u>33,391</u>	<u>50</u>	<u>5,011</u>	<u>38,452</u>
At 31st July 2023	<u>33,391</u>	<u>60</u>	<u>6,262</u>	<u>39,713</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.7.24 £	31.7.23 £
Other creditors			<u>893</u>	<u>714</u>
9. MOVEMENT IN FUNDS		At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>				
General fund		24,012	751	24,763
<b>Restricted funds</b>				
Restricted		39,074	(1,136)	37,938
		<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>		<u>63,086</u>	<u>(385)</u>	<u>62,701</u>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2024

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,458	(47,707)	751
<b>Restricted funds</b>			
Restricted	-	(1,136)	(1,136)
<b>TOTAL FUNDS</b>	<u>48,458</u>	<u>(48,843)</u>	<u>(385)</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<b>Unrestricted funds</b>				
General fund	14,742	4,113	5,157	24,012
<b>Restricted funds</b>				
Restricted	44,231	-	(5,157)	39,074
<b>TOTAL FUNDS</b>	<u>58,973</u>	<u>4,113</u>	<u>-</u>	<u>63,086</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,949	(42,836)	4,113
<b>TOTAL FUNDS</b>	<u>46,949</u>	<u>(42,836)</u>	<u>4,113</u>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2024**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
<b>Unrestricted funds</b>				
General fund	14,742	4,864	5,157	24,763
<b>Restricted funds</b>				
Restricted	44,231	(1,136)	(5,157)	37,938
<b>TOTAL FUNDS</b>	<u>58,973</u>	<u>3,728</u>	<u>-</u>	<u>62,701</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,407	(90,543)	4,864
<b>Restricted funds</b>			
Restricted	-	(1,136)	(1,136)
<b>TOTAL FUNDS</b>	<u>95,407</u>	<u>(91,679)</u>	<u>3,728</u>

**10. RELATED PARTY DISCLOSURES**

The following related party transactions occurred during the year:

J Savage	£921 (£0 - 2023)
D Pitman	£15 (£0 - 2023)

Coalway Kids Club

Detailed Statement of Financial Activities  
For The Year Ended 31st July 2024

	31.7.24 £	31.7.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,096	432
<b>Other trading activities</b>		
Fees	47,342	46,196
<b>Investment income</b>		
Rental Income	-	316
Deposit account interest	20	5
	<u>20</u>	<u>321</u>
<b>Total incoming resources</b>	<b>48,458</b>	<b>46,949</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Staff Costs	34,017	30,433
Rates and water	686	576
Insurance	812	818
Light and heat	2,195	1,942
Telephone	642	633
Sundry Exp inc Arts & Crafts	4,405	3,757
Repairs & Renewals	2,444	468
Refreshments	1,936	2,203
Fixtures and fittings	10	20
Garden project depn	1,252	1,566
	<u>48,399</u>	<u>42,416</u>
<b>Governance costs</b>		
Auditors' remuneration	444	420
<b>Total resources expended</b>	<b>48,843</b>	<b>42,836</b>
<b>Net (expenditure)/income</b>	<b><u>(385)</u></b>	<b><u>4,113</u></b>

This page does not form part of the statutory financial statements

**COALWAY KIDS CLUB**

England & Wales - Charity number 1089656

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31st July 2023  
for  
Coalway Kids Club**

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

# Coalway Kids Club

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## **Coalway Kids Club**

### **Report of the Trustees For The Year Ended 31st July 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st July 2023. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1089656

##### **Principal address**

63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

##### **Trustees**

D W Pitman  
K Jukes  
J Savage  
L Childs

##### **Independent Examiner**

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

Approved by order of the board of trustees on 15th January 2024 and signed on its behalf by:

Trustee

## **Independent Examiner's Report to the Trustees of Coalway Kids Club**

### **Independent examiner's report to the trustees of Coalway Kids Club**

I report to the charity trustees on my examination of the accounts of Coalway Kids Club (the Trust) for the year ended 31st July 2023.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

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

Graham Michael Wildin

Wildin (Accountants & Auditors) Ltd  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

15th January 2024

**Coalway Kids Club**

**Statement of Financial Activities  
For The Year Ended 31st July 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.23 Total funds £</b>	31.7.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		432	-	432	403
Other trading activities	2	46,196	-	46,196	36,971
Investment income	3	321	-	321	130
<b>Total</b>		<u>46,949</u>	<u>-</u>	<u>46,949</u>	<u>37,504</u>
 <b>EXPENDITURE ON</b>					
Other		42,836	-	42,836	39,521
 <b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	8	5,157	(5,157)	-	(2,017)
<b>Net movement in funds</b>		9,270	(5,157)	4,113	(2,017)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		14,742	44,231	58,973	60,990
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>24,012</u>	<u>39,074</u>	<u>63,086</u>	<u>58,973</u>

The notes form part of these financial statements

**Coalway Kids Club**

**Balance Sheet  
31st July 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.23 Total funds £</b>	31.7.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	<b>639</b>	<b>39,074</b>	<b>39,713</b>	41,299
<b>CURRENT ASSETS</b>					
Cash at bank		<b>24,087</b>	-	<b>24,087</b>	18,212
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>(714)</b>	-	<b>(714)</b>	(538)
<b>NET CURRENT ASSETS</b>		<u><b>23,373</b></u>	<u>-</u>	<u><b>23,373</b></u>	<u>17,674</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>24,012</b></u>	<u><b>39,074</b></u>	<u><b>63,086</b></u>	<u>58,973</u>
<b>NET ASSETS</b>		<u><b>24,012</b></u>	<u><b>39,074</b></u>	<u><b>63,086</b></u>	<u>58,973</u>
<b>FUNDS</b>					
Unrestricted funds	8			<u><b>24,012</b></u>	<u>14,742</u>
Restricted funds				<u><b>39,074</b></u>	<u>44,231</u>
<b>TOTAL FUNDS</b>				<u><b>63,086</b></u>	<u>58,973</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th January 2024 and were signed on its behalf by:

Trustee

## Coalway Kids Club

### Notes to the Financial Statements For The Year Ended 31st July 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance and 20% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	<b>31.7.23</b>	31.7.22
	£	£
Fees	<b><u>46,196</u></b>	<u>36,971</u>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2023**

**3. INVESTMENT INCOME**

	<b>31.7.23</b>	31.7.22
	£	£
Rental Income	<b>316</b>	130
Deposit account interest	<b>5</b>	-
	<u><b>321</b></u>	<u>130</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st July 2023 nor for the year ended 31st July 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st July 2023 nor for the year ended 31st July 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	403	-	403
Other trading activities	36,971	-	36,971
Investment income	130	-	130
	<u>37,504</u>	<u>-</u>	<u>37,504</u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
Other	39,521	-	39,521
	<u>39,521</u>	<u>-</u>	<u>39,521</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,017)</b>	<b>-</b>	<b>(2,017)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	16,759	44,231	60,990
	<u>16,759</u>	<u>44,231</u>	<u>60,990</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>14,742</b></u>	<u><b>44,231</b></u>	<u><b>58,973</b></u>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2023**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Garden Project £	Totals £
<b>COST</b>				
At 1st August 2022 and 31st July 2023	<u>33,391</u>	<u>2,060</u>	<u>11,972</u>	<u>47,423</u>
<b>DEPRECIATION</b>				
At 1st August 2022	-	1,980	4,144	6,124
Charge for year	-	20	1,566	1,586
At 31st July 2023	<u>-</u>	<u>2,000</u>	<u>5,710</u>	<u>7,710</u>
<b>NET BOOK VALUE</b>				
At 31st July 2023	<u>33,391</u>	<u>60</u>	<u>6,262</u>	<u>39,713</u>
At 31st July 2022	<u>33,391</u>	<u>80</u>	<u>7,828</u>	<u>41,299</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.23	31.7.22
	£	£
Other creditors	<u>714</u>	<u>538</u>

**8. MOVEMENT IN FUNDS**

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<b>Unrestricted funds</b>				
General fund	14,742	4,113	5,157	24,012
<b>Restricted funds</b>				
Restricted	44,231	-	(5,157)	39,074
<b>TOTAL FUNDS</b>	<u>58,973</u>	<u>4,113</u>	<u>-</u>	<u>63,086</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,949	(42,836)	4,113
<b>TOTAL FUNDS</b>	<u>46,949</u>	<u>(42,836)</u>	<u>4,113</u>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	16,759	(2,017)	14,742
<b>Restricted funds</b>			
Restricted	44,231	-	44,231
<b>TOTAL FUNDS</b>	<u>60,990</u>	<u>(2,017)</u>	<u>58,973</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,504	(39,521)	(2,017)
<b>TOTAL FUNDS</b>	<u>37,504</u>	<u>(39,521)</u>	<u>(2,017)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<b>Unrestricted funds</b>				
General fund	16,759	2,096	5,157	24,012
<b>Restricted funds</b>				
Restricted	44,231	-	(5,157)	39,074
<b>TOTAL FUNDS</b>	<u>60,990</u>	<u>2,096</u>	<u>-</u>	<u>63,086</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,453	(82,357)	2,096
<b>TOTAL FUNDS</b>	<u>84,453</u>	<u>(82,357)</u>	<u>2,096</u>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2023**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st July 2023.

**Coalway Kids Club**

**Detailed Statement of Financial Activities  
For The Year Ended 31st July 2023**

	31.7.23 £	31.7.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	432	403
<b>Other trading activities</b>		
Fees	46,196	36,971
<b>Investment income</b>		
Rental Income	316	130
Deposit account interest	5	-
	321	130
<b>Total incoming resources</b>	<b>46,949</b>	<b>37,504</b>
 <b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Staff Costs	30,433	26,771
Rates and water	576	587
Insurance	818	748
Light and heat	1,942	1,981
Telephone	633	574
Sundry Exp inc Arts & Crafts	3,757	3,262
Repairs & Renewals	468	1,605
Refreshments	2,203	1,709
Fixtures and fittings	20	27
Garden project depn	1,566	1,957
	42,416	39,221
 <b>Governance costs</b>		
Auditors' remuneration	420	300
<b>Total resources expended</b>	<b>42,836</b>	<b>39,521</b>
<b>Net income/(expenditure)</b>	<b>4,113</b>	<b>(2,017)</b>

This page does not form part of the statutory financial statements

**COALWAY KIDS CLUB**

England & Wales - Charity number 1089656

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31st July 2022  
for  
Coalway Kids Club**

Wildin and Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE



**Contents of the Financial Statements  
For The Year Ended 31st July 2022**

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**Coalway Kids Club**



**Report of the Trustees  
For The Year Ended 31st July 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st July 2022. The trustees have adopted the provisions of 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 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1089656

**Principal address**

63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

**Trustees**

**Independent Examiner**

Wildin and Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

Approved by order of the board of trustees on 21st December 2022 and signed on its behalf by:

Trustee

**Independent Examiner's Report to the Trustees of  
Coalway Kids Club**



**Independent examiner's report to the trustees of Coalway Kids Club**

I report to the charity trustees on my examination of the accounts of Coalway Kids Club (the Trust) for the year ended 31st July 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Graham Michael Wildin  
Wildin and Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

21st December 2022

Coalway Kids Club



**Statement of Financial Activities  
For The Year Ended 31st July 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.7.22 <b>Total funds £</b>	31.7.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		37,374	-	37,374	34,252
Investment income	2	<u>130</u>	-	<u>130</u>	-
<b>Total</b>		<u>37,504</u>	-	<u>37,504</u>	<u>34,252</u>
<b>EXPENDITURE ON</b>					
Other		<u>39,521</u>	-	<u>39,521</u>	<u>34,364</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,017)	-	(2,017)	(112)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,759	44,231	60,990	61,102
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>14,742</u>	<u>44,231</u>	<u>58,973</u>	<u>60,990</u>

The notes form part of these financial statements

Coalway Kids Club



**Balance Sheet**  
**31st July 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.7.22 <b>Total funds £</b>	31.7.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	(2,932)	44,231	41,299	43,284
<b>CURRENT ASSETS</b>					
Cash at bank		18,212	-	18,212	18,208
<b>CREDITORS</b>					
Amounts falling due within one year	6	(538)	-	(538)	(502)
<b>NET CURRENT ASSETS</b>		<u>17,674</u>	<u>-</u>	<u>17,674</u>	<u>17,706</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>14,742</u>	<u>44,231</u>	<u>58,973</u>	<u>60,990</u>
<b>NET ASSETS</b>		<u>14,742</u>	<u>44,231</u>	<u>58,973</u>	<u>60,990</u>
<b>FUNDS</b>	7				
Unrestricted funds				14,742	16,759
Restricted funds				44,231	44,231
<b>TOTAL FUNDS</b>				<u>58,973</u>	<u>60,990</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st December 2022 and were signed on its behalf by:

*D. W. Pitman*

Trustee



**Notes to the Financial Statements  
For The Year Ended 31st July 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	31.7.22	31.7.21
	£	£
Rental Income	130	-
	<u>          </u>	<u>          </u>



**Notes to the Financial Statements - continued**  
**For The Year Ended 31st July 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st July 2022 nor for the year ended 31st July 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st July 2022 nor for the year ended 31st July 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	33,925	327	34,252
<b>EXPENDITURE ON</b>			
Other	34,817	(453)	34,364
<b>NET INCOME/(EXPENDITURE)</b>	(892)	780	(112)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	17,651	43,451	61,102
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,759</u>	<u>44,231</u>	<u>60,990</u>

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Garden Project £	Totals £
<b>COST</b>				
At 1st August 2021 and 31st July 2022	33,391	2,060	11,972	47,423
<b>DEPRECIATION</b>				
At 1st August 2021	-	1,953	2,186	4,139
Charge for year	-	27	1,958	1,985
At 31st July 2022	-	1,980	4,144	6,124
<b>NET BOOK VALUE</b>				
At 31st July 2022	<u>33,391</u>	<u>80</u>	<u>7,828</u>	<u>41,299</u>
At 31st July 2021	<u>33,391</u>	<u>107</u>	<u>9,786</u>	<u>43,284</u>



Notes to the Financial Statements - continued  
For The Year Ended 31st July 2022

<b>6.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.7.22</b>	<b>31.7.21</b>
		<b>£</b>	<b>£</b>
	Other creditors	<b>538</b>	<b>502</b>
		<u>          </u>	<u>          </u>

<b>7.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net movement in funds	At
	At 1.8.21	£	31.7.22
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	<b>16,759</b>	<b>(2,017)</b>
		<u>          </u>	<u>          </u>
	<b>Restricted funds</b>		
	Restricted	<b>44,231</b>	<b>-</b>
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<b>60,990</b>	<b>(2,017)</b>
		<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

		Incoming resources	Resources expended	Movement in funds
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	<b>37,504</b>	<b>(39,521)</b>	<b>(2,017)</b>
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<b>37,504</b>	<b>(39,521)</b>	<b>(2,017)</b>
		<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

		Net movement in funds	At
	At 1.8.20	£	31.7.21
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	<b>17,651</b>	<b>(892)</b>
		<u>          </u>	<u>          </u>
	<b>Restricted funds</b>		
	Restricted	<b>43,451</b>	<b>780</b>
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<b>61,102</b>	<b>(112)</b>
		<u>          </u>	<u>          </u>



**Notes to the Financial Statements - continued**  
**For The Year Ended 31st July 2022**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,925	(34,817)	(892)
<b>Restricted funds</b>			
Restricted	327	453	780
<b>TOTAL FUNDS</b>	<u>34,252</u>	<u>(34,364)</u>	<u>(112)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	17,651	(2,909)	14,742
<b>Restricted funds</b>			
Restricted	43,451	780	44,231
<b>TOTAL FUNDS</b>	<u>61,102</u>	<u>(2,129)</u>	<u>58,973</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,429	(74,338)	(2,909)
<b>Restricted funds</b>			
Restricted	327	453	780
<b>TOTAL FUNDS</b>	<u>71,756</u>	<u>(73,885)</u>	<u>(2,129)</u>



**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2022**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st July 2022.

Coalway Kids Club



Detailed Statement of Financial Activities  
For The Year Ended 31st July 2022

	31.7.22 £	31.7.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	403	396
Legacies	-	12
Grants	-	500
Fees	36,971	27,606
Government Grants	-	5,738
	<u>37,374</u>	<u>34,252</u>
<b>Investment income</b>		
Rental Income	<u>130</u>	-
<b>Total incoming resources</b>	<b>37,504</b>	<b>34,252</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Staff Costs	26,771	22,498
Rates and water	587	(501)
Insurance	748	690
Light and heat	1,981	1,893
Telephone	574	570
Sundry Exp inc Arts & Crafts	3,262	3,650
Repairs & Renewals	1,605	1,305
Refreshments	1,709	1,737
Fixtures and fittings	27	36
Depn of garden project	1,957	2,186
	<u>39,221</u>	<u>34,064</u>
<b>Governance costs</b>		
Auditors' remuneration	<u>300</u>	<u>300</u>
Total resources expended	<u>39,521</u>	<u>34,364</u>
<b>Net expenditure</b>	<u><u>(2,017)</u></u>	<u><u>(112)</u></u>

This page does not form part of the statutory financial statements

**COALWAY KIDS CLUB**

England & Wales - Charity number 1089656

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31st July 2021  
for  
Coalway Kids Club**

Wildin & Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

# Coalway Kids Club

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## **Coalway Kids Club**

### **Report of the Trustees For The Year Ended 31st July 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st July 2021. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1089656

##### **Principal address**

63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

##### **Trustees**

##### **Independent Examiner**

Wildin & Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

Approved by order of the board of trustees on 18th October 2021 and signed on its behalf by:

Trustee

## **Independent Examiner's Report to the Trustees of Coalway Kids Club**

### **Independent examiner's report to the trustees of Coalway Kids Club**

I report to the charity trustees on my examination of the accounts of Coalway Kids Club (the Trust) for the year ended 31st July 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

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

Graham Michael Wildin  
Wildin & Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

18th October 2021

**Coalway Kids Club**

**Statement of Financial Activities  
For The Year Ended 31st July 2021**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.21 Total funds £</b>	31.7.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>33,925</b>	<b>327</b>	<b>34,252</b>	36,987
Investment income	2	-	-	-	241
<b>Total</b>		<b>33,925</b>	<b>327</b>	<b>34,252</b>	37,228
 <b>EXPENDITURE ON</b>					
Other		<b>34,817</b>	<b>(453)</b>	<b>34,364</b>	30,774
<b>NET INCOME/(EXPENDITURE)</b>		<b>(892)</b>	<b>780</b>	<b>(112)</b>	6,454
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>17,651</b>	<b>43,451</b>	<b>61,102</b>	54,648
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <b>16,759</b>	 <b>44,231</b>	 <b>60,990</b>	 61,102

The notes form part of these financial statements

**Coalway Kids Club**

**Balance Sheet  
31st July 2021**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.21 Total funds £</b>	31.7.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	(947)	44,231	43,284	43,946
<b>CURRENT ASSETS</b>					
Cash at bank		18,208	-	18,208	17,909
<b>CREDITORS</b>					
Amounts falling due within one year	6	(502)	-	(502)	(753)
<b>NET CURRENT ASSETS</b>		<b>17,706</b>	-	<b>17,706</b>	17,156
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>16,759</b>	<b>44,231</b>	<b>60,990</b>	61,102
<b>NET ASSETS</b>		<b>16,759</b>	<b>44,231</b>	<b>60,990</b>	61,102
<b>FUNDS</b>					
Unrestricted funds	8			16,759	17,651
Restricted funds				44,231	43,451
<b>TOTAL FUNDS</b>				<b>60,990</b>	61,102

The financial statements were approved by the Board of Trustees and authorised for issue on 18th October 2021 and were signed on its behalf by:

Trustee

## Coalway Kids Club

### Notes to the Financial Statements For The Year Ended 31st July 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	<b>31.7.21</b>	31.7.20
	£	£
Rental Income	-	240
Deposit account interest	-	1
	<u>          </u>	<u>          </u>
	-	241
	<u>          </u>	<u>          </u>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2021 nor for the year ended 31st July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2021 nor for the year ended 31st July 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	35,487	1,500	36,987
Investment income	241	-	241
<b>Total</b>	<b>35,728</b>	<b>1,500</b>	<b>37,228</b>
<b>EXPENDITURE ON</b>			
Other	30,774	-	30,774
<b>NET INCOME</b>	<b>4,954</b>	<b>1,500</b>	<b>6,454</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>12,697</b>	<b>41,951</b>	<b>54,648</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>17,651</b>	<b>43,451</b>	<b>61,102</b>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Garden Project £	Totals £
<b>COST</b>				
At 1st August 2020	33,391	2,060	10,412	45,863
Additions	-	-	1,560	1,560
At 31st July 2021	33,391	2,060	11,972	47,423
<b>DEPRECIATION</b>				
At 1st August 2020	-	1,917	-	1,917
Charge for year	-	36	2,186	2,222
At 31st July 2021	-	1,953	2,186	4,139
<b>NET BOOK VALUE</b>				
At 31st July 2021	33,391	107	9,786	43,284
At 31st July 2020	33,391	143	10,412	43,946

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>31.7.21</b>	31.7.20
	£	£
Bank loans and overdrafts (see note 7)	-	453
Other creditors	<b>502</b>	300
	<u>502</u>	<u>753</u>

7. LOANS

An analysis of the maturity of loans is given below:

	<b>31.7.21</b>	31.7.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	453
	<u>-</u>	<u>453</u>

8. MOVEMENT IN FUNDS

	At 1.8.20	Net movement in funds	At
	£	£	31.7.21
			£
<b>Unrestricted funds</b>			
General fund	<b>17,651</b>	<b>(892)</b>	<b>16,759</b>
<b>Restricted funds</b>			
Restricted	<b>43,451</b>	<b>780</b>	<b>44,231</b>
	<u>61,102</u>	<u>(112)</u>	<u>60,990</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>33,925</b>	<b>(34,817)</b>	<b>(892)</b>
<b>Restricted funds</b>			
Restricted	<b>327</b>	<b>453</b>	<b>780</b>
	<u>34,252</u>	<u>(34,364)</u>	<u>(112)</u>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
<b>Unrestricted funds</b>			
General fund	12,697	4,954	17,651
<b>Restricted funds</b>			
Restricted	41,951	1,500	43,451
<b>TOTAL FUNDS</b>	<u>54,648</u>	<u>6,454</u>	<u>61,102</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,728	(30,774)	4,954
<b>Restricted funds</b>			
Restricted	1,500	-	1,500
<b>TOTAL FUNDS</b>	<u>37,228</u>	<u>(30,774)</u>	<u>6,454</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
<b>Unrestricted funds</b>			
General fund	12,697	4,062	16,759
<b>Restricted funds</b>			
Restricted	41,951	2,280	44,231
<b>TOTAL FUNDS</b>	<u>54,648</u>	<u>6,342</u>	<u>60,990</u>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,653	(65,591)	4,062
<b>Restricted funds</b>			
Restricted	1,827	453	2,280
<b>TOTAL FUNDS</b>	<u>71,480</u>	<u>(65,138)</u>	<u>6,342</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2021.

**Coalway Kids Club**

**Detailed Statement of Financial Activities  
For The Year Ended 31st July 2021**

	31.7.21 £	31.7.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	396	318
Legacies	12	175
Grants	500	1,500
Fees	27,606	30,681
Government Grants	5,738	4,313
	34,252	36,987
<b>Investment income</b>		
Rental Income	-	240
Deposit account interest	-	1
	-	241
<b>Total incoming resources</b>	<b>34,252</b>	<b>37,228</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Staff Costs	22,498	22,193
Rates and water	(501)	848
Insurance	690	586
Light and heat	1,893	1,502
Telephone	570	532
Sundry Exp inc Arts & Crafts	3,650	2,921
Repairs & Renewals	1,305	537
Refreshments	1,737	1,307
Fixtures and fittings	36	48
Depn of garden project	2,186	-
	34,064	30,474
<b>Governance costs</b>		
Auditors' remuneration	300	300
<b>Total resources expended</b>	<b>34,364</b>	<b>30,774</b>
<b>Net (expenditure)/income</b>	<b>(112)</b>	<b>6,454</b>

This page does not form part of the statutory financial statements

**COALWAY KIDS CLUB**

England & Wales - Charity number 1089656

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31st July 2020  
for  
Coalway Kids Club**

Wildin & Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

# Coalway Kids Club

## Contents of the Financial Statements For The Year Ended 31st July 2020

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**Coalway Kids Club**

**Report of the Trustees  
For The Year Ended 31st July 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st July 2020. The trustees have adopted the provisions of 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 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1089656

**Principal address**

63 Coalway Rd,  
Coalway  
Coleford  
Gloucestershire  
GL16 7HL

**Trustees**

**Independent Examiner**

Wildin & Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....

Trustee

**Independent Examiner's Report to the Trustees of  
Coalway Kids Club**

**Independent examiner's report to the trustees of Coalway Kids Club**

I report to the charity trustees on my examination of the accounts of Coalway Kids Club (the Trust) for the year ended 31st July 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Graham Michael Wildin  
Wildin & Co  
Accountants  
& Statutory Auditors  
Kings Buildings  
Lydney  
Gloucestershire  
GL15 5HE

Date: .....

**Coalway Kids Club**

**Statement of Financial Activities  
For The Year Ended 31st July 2020**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.20 Total funds £</b>	31.7.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		35,487	1,500	36,987	35,206
Investment income	2	241	-	241	1,423
<b>Total</b>		<b>35,728</b>	<b>1,500</b>	<b>37,228</b>	<b>36,629</b>
 <b>EXPENDITURE ON</b>					
Other		30,774	-	30,774	31,780
<b>NET INCOME</b>		<b>4,954</b>	<b>1,500</b>	<b>6,454</b>	<b>4,849</b>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>12,697</b>	<b>41,951</b>	<b>54,648</b>	<b>49,799</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,651</b>	<b>43,451</b>	<b>61,102</b>	<b>54,648</b>

The notes form part of these financial statements

**Coalway Kids Club**

**Balance Sheet  
31st July 2020**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.7.20 Total funds £</b>	31.7.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	1,275	42,671	43,946	43,403
<b>CURRENT ASSETS</b>					
Cash at bank		16,676	1,233	17,909	11,997
<b>CREDITORS</b>					
Amounts falling due within one year	6	(300)	(453)	(753)	(752)
<b>NET CURRENT ASSETS</b>		<b>16,376</b>	<b>780</b>	<b>17,156</b>	11,245
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>17,651</b>	<b>43,451</b>	<b>61,102</b>	54,648
<b>NET ASSETS</b>		<b>17,651</b>	<b>43,451</b>	<b>61,102</b>	54,648
<b>FUNDS</b>					
Unrestricted funds	8			17,651	12,697
Restricted funds				43,451	41,951
<b>TOTAL FUNDS</b>				<b>61,102</b>	54,648

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....

Trustee

## Coalway Kids Club

### Notes to the Financial Statements For The Year Ended 31st July 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	<b>31.7.20</b>	31.7.19
	£	£
Rental Income	<b>240</b>	1,421
Deposit account interest	<b>1</b>	2
	<hr/> <b>241</b> <hr/>	<hr/> 1,423 <hr/>

Coalway Kids Club

Notes to the Financial Statements - continued  
For The Year Ended 31st July 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2020 nor for the year ended 31st July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2020 nor for the year ended 31st July 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	34,101	1,105	35,206
Investment income	1,421	2	1,423
<b>Total</b>	<b>35,522</b>	<b>1,107</b>	<b>36,629</b>
<b>EXPENDITURE ON</b>			
Other	31,780	-	31,780
<b>NET INCOME</b>	<b>3,742</b>	<b>1,107</b>	<b>4,849</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>8,955</b>	<b>40,844</b>	<b>49,799</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>12,697</b>	<b>41,951</b>	<b>54,648</b>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Garden Project £	Totals £
<b>COST</b>				
At 1st August 2019	33,391	2,060	9,822	45,273
Additions	-	-	590	590
At 31st July 2020	33,391	2,060	10,412	45,863
<b>DEPRECIATION</b>				
At 1st August 2019	-	1,870	-	1,870
Charge for year	-	47	-	47
At 31st July 2020	-	1,917	-	1,917
<b>NET BOOK VALUE</b>				
At 31st July 2020	33,391	143	10,412	43,946
At 31st July 2019	33,391	190	9,822	43,403

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2020**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.7.20</b>	31.7.19
	£	£
Bank loans and overdrafts (see note 7)	453	453
Other creditors	300	299
	<b>753</b>	<b>752</b>
	<b>753</b>	<b>752</b>

**7. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.7.20</b>	31.7.19
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	453	453
	<b>453</b>	<b>453</b>
	<b>453</b>	<b>453</b>

**8. MOVEMENT IN FUNDS**

	At 1.8.19	Net movement in funds	At 31.7.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	12,697	4,954	17,651
<b>Restricted funds</b>			
Restricted	41,951	1,500	43,451
	<b>54,648</b>	<b>6,454</b>	<b>61,102</b>
	<b>54,648</b>	<b>6,454</b>	<b>61,102</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,728	(30,774)	4,954
<b>Restricted funds</b>			
Restricted	1,500	-	1,500
	<b>37,228</b>	<b>(30,774)</b>	<b>6,454</b>
	<b>37,228</b>	<b>(30,774)</b>	<b>6,454</b>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2020**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
<b>Unrestricted funds</b>			
General fund	8,955	3,742	12,697
<b>Restricted funds</b>			
Restricted	40,844	1,107	41,951
<b>TOTAL FUNDS</b>	<u>49,799</u>	<u>4,849</u>	<u>54,648</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,522	(31,780)	3,742
<b>Restricted funds</b>			
Restricted	1,107	-	1,107
<b>TOTAL FUNDS</b>	<u>36,629</u>	<u>(31,780)</u>	<u>4,849</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
<b>Unrestricted funds</b>			
General fund	8,955	8,696	17,651
<b>Restricted funds</b>			
Restricted	40,844	2,607	43,451
<b>TOTAL FUNDS</b>	<u>49,799</u>	<u>11,303</u>	<u>61,102</u>

**Coalway Kids Club**

**Notes to the Financial Statements - continued  
For The Year Ended 31st July 2020**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,250	(62,554)	8,696
<b>Restricted funds</b>			
Restricted	2,607	-	2,607
<b>TOTAL FUNDS</b>	<u>73,857</u>	<u>(62,554)</u>	<u>11,303</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st July 2020.

**Coalway Kids Club**

**Detailed Statement of Financial Activities  
For The Year Ended 31st July 2020**

	31.7.20 £	31.7.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	318	1,106
Legacies	175	-
Grants	1,500	-
Fees	30,681	34,100
Government Grants	4,313	-
	36,987	35,206
<b>Investment income</b>		
Rental Income	240	1,421
Deposit account interest	1	2
	241	1,423
<b>Total incoming resources</b>	<b>37,228</b>	<b>36,629</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Staff Costs	22,193	22,717
Rates and water	848	742
Insurance	586	582
Light and heat	1,502	1,483
Telephone	532	499
Sundry Exp inc Arts & Crafts	2,921	2,616
Training Costs	-	614
Repairs & Renewals	537	717
Refreshments	1,307	1,447
Fixtures and fittings	48	63
	30,474	31,480
<b>Governance costs</b>		
Auditors' remuneration	300	300
<b>Total resources expended</b>	<b>30,774</b>	<b>31,780</b>
<b>Net income</b>	<b>6,454</b>	<b>4,849</b>

This page does not form part of the statutory financial statements