



**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**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10



**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 Total funds £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		37,374	-	37,374	34,252
Investment income	2	130	-	130	-
Total		<u>37,504</u>	<u>-</u>	<u>37,504</u>	<u>34,252</u>
EXPENDITURE ON					
Other		39,521	-	39,521	34,364
NET INCOME/(EXPENDITURE)		<u>(2,017)</u>	<u>-</u>	<u>(2,017)</u>	<u>(112)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		16,759	44,231	60,990	61,102
TOTAL FUNDS CARRIED FORWARD		<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 Total funds £	31.7.21 Total funds £
FIXED ASSETS					
Tangible assets	5	(2,932)	44,231	41,299	43,284
CURRENT ASSETS					
Cash at bank		18,212	-	18,212	18,208
CREDITORS					
Amounts falling due within one year	6	(538)	-	(538)	(502)
NET CURRENT ASSETS		<u>17,674</u>	<u>-</u>	<u>17,674</u>	<u>17,706</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,742</u>	<u>44,231</u>	<u>58,973</u>	<u>60,990</u>
NET ASSETS		<u>14,742</u>	<u>44,231</u>	<u>58,973</u>	<u>60,990</u>
FUNDS	7				
Unrestricted funds				14,742	16,759
Restricted funds				44,231	44,231
TOTAL FUNDS				<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

The notes form part of these financial statements



**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>130</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,925	327	34,252
EXPENDITURE ON			
Other	34,817	(453)	34,364
NET INCOME/(EXPENDITURE)	(892)	780	(112)
RECONCILIATION OF FUNDS			
Total funds brought forward	17,651	43,451	61,102
TOTAL FUNDS CARRIED FORWARD	16,759	44,231	60,990

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Garden Project £	Totals £
COST				
At 1st August 2021 and 31st July 2022	33,391	2,060	11,972	47,423
DEPRECIATION				
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
NET BOOK VALUE				
At 31st July 2022	33,391	80	7,828	41,299
At 31st July 2021	33,391	107	9,786	43,284



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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Other creditors	<u>538</u>	<u>502</u>

7. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1.8.20	Net movement in funds	At 31.7.21
	£	£	£
Unrestricted funds			
General fund	17,651	(892)	16,759
Restricted funds			
Restricted	43,451	780	44,231
TOTAL FUNDS	<u>61,102</u>	<u>(112)</u>	<u>60,990</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 £
Unrestricted funds			
General fund	33,925	(34,817)	(892)
Restricted funds			
Restricted	327	453	780
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	17,651	(2,909)	14,742
Restricted funds			
Restricted	43,451	780	44,231
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	71,429	(74,338)	(2,909)
Restricted funds			
Restricted	327	453	780
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	403	396
Legacies	-	12
Grants	-	500
Fees	36,971	27,606
Government Grants	-	5,738
	<u>37,374</u>	<u>34,252</u>
Investment income		
Rental Income	130	-
	<u>130</u>	<u>-</u>
Total incoming resources	<u>37,504</u>	<u>34,252</u>
EXPENDITURE		
Support costs		
Management		
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>
Governance costs		
Auditors' remuneration	300	300
	<u>300</u>	<u>300</u>
Total resources expended	<u>39,521</u>	<u>34,364</u>
Net expenditure	<u>(2,017)</u>	<u>(112)</u>

This page does not form part of the statutory financial statements