

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

The notes form part of these financial statements

Coalway Kids Club

**Balance Sheet
31st July 2025**

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

The notes form part of these financial statements

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

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

Coalway Kids Club

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

3. INVESTMENT INCOME

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

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

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

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

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	24,763	37,938	62,701

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Garden Project £	Totals £
COST				
At 1st August 2024 and 31st July 2025	33,391	2,060	11,972	47,423
DEPRECIATION				
At 1st August 2024	-	2,010	6,961	8,971
Charge for year	-	11	1,003	1,014
At 31st July 2025	-	2,021	7,964	9,985
NET BOOK VALUE				
At 31st July 2025	33,391	39	4,008	37,438
At 31st July 2024	33,391	50	5,011	38,452

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Other creditors	985	893

9. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	24,763	2,762	27,525
Restricted funds			
Restricted	37,938	(910)	37,028
TOTAL FUNDS	62,701	1,852	64,553

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 £
Unrestricted funds			
General fund	56,718	(53,956)	2,762
Restricted funds			
Restricted	-	(910)	(910)
TOTAL FUNDS	56,718	(54,866)	1,852

Comparatives for movement in funds

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

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

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

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 £
Unrestricted funds			
General fund	24,012	3,513	27,525
Restricted funds			
Restricted	39,074	(2,046)	37,028
TOTAL FUNDS	<u>63,086</u>	<u>1,467</u>	<u>64,553</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	105,176	(101,663)	3,513
Restricted funds			
Restricted	-	(2,046)	(2,046)
TOTAL FUNDS	<u>105,176</u>	<u>(103,709)</u>	<u>1,467</u>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,334	1,096
Other trading activities		
Fees	55,357	47,342
Investment income		
Deposit account interest	27	20
Total incoming resources	56,718	48,458
EXPENDITURE		
Support costs		
Management		
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
	54,398	48,399
Governance costs		
Auditors' remuneration	468	444
Total resources expended	54,866	48,843
Net income/(expenditure)	1,852	(385)

This page does not form part of the statutory financial statements