

# RIBBY WITH WREA AFTER SCHOOL CLUB

England & Wales · Charity number 1105167

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2004-07-28

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

## Contact

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**Address** Dubside  
Wrea Green  
Preston  
PR4 2WQ

**Phone** 07512783649

**Email** [ribbywithwreaasc@hotmail.co.uk](mailto:ribbywithwreaasc@hotmail.co.uk)

## Activities

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**Objects:** A) TO PROVIDE THE NECESSARY FACILITIES FOR THE CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS.B) TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.ING TOGETHER THE SAID INHABITANTS, LOCAL AUTHORITY, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

**Activities:** After school club childcare for children ages 4-11.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** WREA GREEN, PRESTON, LANCASHIRE
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£29,072	£30,144	-	-
2023-08-31	£30,697	£23,449	-	-
2022-08-31	£22,998	£18,422	-	-
2021-08-31	£12,189	£17,432	-	-
2020-08-31	£14,646	£13,476	-	-

## Trustees

Name	Role	Appointed
Caroline Grant		2022-10-12
Donna Amos		2019-05-31
Sarah Robson		2015-04-15

**RIBBY WITH WREA AFTER SCHOOL CLUB**

England & Wales - Charity number 1105167

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# Accounts

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**RIBBY WITH WREA AFTER SCHOOL CLUB**

Charity registration number 1105167

**RIBBY WITH WREA AFTER SCHOOL CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

# RIBBY WITH WREA AFTER SCHOOL CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs D Amos  
Mrs S Robson  
Ms C Grant

Charity number

1105167

Independent examiner

Paul Harrison  
T/a Awake Accountancy  
21 Pendle Close  
Thornton-Cleveleys  
FY5 3WB

# RIBBY WITH WREA AFTER SCHOOL CLUB

## CONTENTS

	Page
Trustee's report	1-2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6-10

# **RIBBY WITH WREA AFTER SCHOOL CLUB**

## **TRUSTEES' REPORT**

*FOR THE YEAR ENDED 31 AUGUST 2024*

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

### **Objectives and activities**

#### **Objectives and aims**

The governing document of the Charity is a constitution dated 30th September 2003.

The objects of the Charity are to provide the necessary facilities for the daily care, recreation and education of children during out-of-school hours; and to advance the education and training of the people in the provision of such care, education and recreational facilities.

The Charity is organized so that the Trustees meet regularly to manage its affairs. Individuals are nominated to undertake the administration of the Charity. The day-to-day organization of the club and the direction of any fundraising activity is the responsibility of the Trustees collectively.

The child carers are trained sufficiently to satisfy the government OFSTED criteria including the necessary attendance of a Health & Safety course.

#### **Volunteers**

The Charity has placed no reliance on volunteers in the course of the activities during the year, other than the services of Trustees and Committee Members, which is greatly appreciated.

### **Achievements and performance**

#### **Charitable activities**

The After-School Club was formed on the 9th September 2002 in order to take advantage of the Government initiative for after school care for children and to provide such assistance to the pupils of Ribby-With-Wrea (Endowed) Primary School. In addition to quality childcare provision, the Club has seasonal activities for children including outdoor games, seasonal crafts, making gifts, and baking.

The Club is OFSTED approved and had places for 60 children as at 31st August 2024.

During the year the Charity has run 186 days' worth of clubs for children averaging 24 children per session, with each club lasting approximately 2 hours 15 minutes per day.

The Trustees have considered the Charity Commission guidance regarding Public benefit and are satisfied that the Charity has fulfilled this through its activities in the year, as described above,

### **Financial review**

#### **Financial position**

The results for the year ended 31 August 2024 are shown on pages 4-10 inclusive.

The Statement of Financial Activities shows a deficit of £1,073 for the year, representing an underperformance compared to the prior year. Increased running costs has been the main contributing factor to this weaker financial performance.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### Reserves policy

#### Investment policy and objectives

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use the Trustees have deposited a sum of money in an interest-bearing instant access deposit account.

### Reserves policy

The Trustees aim to maintain a level of reserves that would enable the Charity to continue and be financially viable for a period of 6 months, if income streams were to cease.

### Structure, governance and management

#### Governing document

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

#### Risk management

The Trustees have identified as required the major risks to which the Charity is exposed. These have been identified as:-

1. Reliance on fee income for childcare as the only source of income.
2. Loss of reputation or income through error/fraud (or accusation of misconduct)
3. Insufficient Trustees or volunteers for fund-raising and support of activities for the Charity continue to provide a determined level of quality service.

The Trustees consider that they have taken such action and put in place policies, procedures and controls which will mitigate the identified risks and assist in maintaining the future financial viability of the Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs D Amos  
Mrs S Robson  
Ms C Grant

The trustees' report was approved by the Board of Trustees.

.....

Mrs S Robson  
Trustee

Date 30 June 2025

# **RIBBY WITH WREA AFTER SCHOOL CLUB**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES' OF RIBBY WITH WREA AFTER SCHOOL CLUB**

I report to the trustees on my examination of the financial statements of Ribby with Wrea After School Club (the charity) for the year ended 31 August 2024.

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

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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 financial statements to be reached.

Paul Harrison / T/a Awake Accountancy  
21 Pendle Close,  
Thornton-Cleveleys  
FY5 3WB

Dated...30 June 2025

## RIBBY WITH WREA AFTER SCHOOL CLUB

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds	Unrestricted funds
		2024	2023
Income from:	<b>Notes</b>		
Charitable activities	2	28,940	30,610
Investments	3	<u>131</u>	<u>87</u>
Total income		<u>29,071</u>	<u>30,697</u>
Charitable activities	4	30,144	23,449
Net Income and movement in funds		-1,073	7,248
Reconciliation of funds:			
Fund balances at 1 September 2023		<u>26,674</u>	<u>19,426</u>
Fund balances at 31 August 2024		<u>25,601</u>	<u>26,674</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024	2023
<b>Fixed assets</b>			
Tangible assets	9	859	1,230
<b>Current assets</b>			
Debtors	10	1,650	2,835
Cash at bank and in hand		<u>31,064</u>	<u>28,394</u>
		32,714	31,229
Creditors: amounts falling due within one year	11	<u>7,972</u>	<u>5,785</u>
Net current assets		<u>24,742</u>	<u>25,444</u>
Total assets less current liabilities		<u>25,601</u>	<u>26,674</u>
<b>The funds of the charity</b>			
Unrestricted funds		<u>25,601</u>	<u>26,674</u>

The financial statements were approved by the trustees on 30 June 2025

Mrs S Robson  
Trustee

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

#### Charity Information

Ribby with Wrea After School Club is an Unincorporated Charley registered with the Charity Commission.

The Principal address is:

Ribby with Wrea C of E School Dubside  
Wrea Green Preston Lancashlre PR4 2WQ

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

25% Reducing balance

25% Reducing balance

33% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 2 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
Income and fees	<u>28,941</u>	<u>30,610</u>

### 3 Income from investment

	Unrestricted funds	Unrestricted funds
	2024	2023
Interest receivable	<u>131</u>	<u>87</u>

## RIBBY WITH WREA AFTER SCHOOL CLUB

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

#### 4 Expenditure on charitable activities

	2024	2023
<b>Direct costs</b>		
Staff costs	18,381	13,816
Depreciation and impairment	371	531
Room rent	4,301	4,255
Insurance	360	340
Postage and stationery		
Food and drinks	1,640	1,138
Repairs and renewals		155
Registration and subscriptions	627	1,110
Gifts	90	
Phone & internet	87	
Training	114	280
Charitable expenditure	<u>64</u>	<u>41</u>
	<u>26,035</u>	<u>21,666</u>
Share of support and governance costs (see note 5)		
Adjustment-accrued Debtors/Creditors	2,327	
Governance	<u>1,782</u>	<u>1,783</u>
	<u>30,144</u>	<u>23,449</u>

#### 5 Support costs

	2024	2023
Accountancy	700	780
Legal and professional	<u>1,082</u>	<u>1,003</u>
	<u>1,782</u>	<u>1,783</u>

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 7 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
The average monthly number of employees during the year was:	<u>3</u>	<u>3</u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
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Wages and salaries	<u>18,381</u>	<u>13,816</u>
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There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its Income is applied for charitable purposes.

### 9 Tangible fixed assets

	Improvements to property	Plant and equipment	Computers	Total
At 1 September 2023	2,073	16,053	1,436	19,562
Additions				
At 31 August 2024	<u>2,073</u>	<u>16,053</u>	<u>1,436</u>	<u>19,562</u>
<b>Depreciation and impairment</b>				
At 1 September 2023	1,950	15,708	674	18,332
Depreciation charged in the year	<u>31</u>	<u>86</u>	<u>254</u>	<u>371</u>
At 31 August 2024	<u>1,981</u>	<u>15,794</u>	<u>928</u>	<u>18,703</u>
<b>Carrying amount</b>				
At 31 August 2023	<u>123</u>	<u>345</u>	<u>762</u>	<u>1,230</u>
At 31 August 2024	<u>92</u>	<u>259</u>	<u>508</u>	<u>859</u>

## RIBBY WITH WREA AFTER SCHOOL CLUB

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

#### 10 Debtors

	2024	2023
Amounts falling due within one year:		
Trade debtors	<u>1,650</u>	<u>2,835</u>

#### 11 Creditors: amounts falling due within one year

	2024	2023
Trade creditors	1,607	454
Other creditors	4,262	2,237
Accruals and deferred income	<u>2,101</u>	<u>3,094</u>
	<u>7,971</u>	<u>5,785</u>

#### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Current year	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
General funds	<u>26,674</u>	<u>29,071</u>	<u>(30,144)</u>	<u>25,601</u>

Previous year	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
General funds	<u>19,426</u>	<u>30,697</u>	<u>(23,449)</u>	<u>26,674</u>

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**RIBBY WITH WREA AFTER SCHOOL CLUB**

England & Wales - Charity number 1105167

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# Accounts

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**RIBBY WITH WREA AFTER SCHOOL CLUB**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

Charity registration number 1105167

# **RIBBY WITH WREA AFTER SCHOOL CLUB**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mrs D Amós  
Mrs S Robson  
Ms C Grant

(Appointed 12 October 2022)

**Charity number**

1105167

**Independent examiner**

Champlon TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

# RIBBY WITH WREA AFTER SCHOOL CLUB

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

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# **RIBBY WITH WREA AFTER SCHOOL CLUB**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

### **Objectives and activities**

#### **Objectives and aims**

The governing document of the Charity is a constitution dated 30th September 2003.

The objects of the Charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours; and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Individuals are nominated to undertake the administration of the Charity. The day to day organisation of the club and the direction of any fundraising activity is the responsibility of the Trustees collectively.

The child carers are trained sufficiently to satisfy the government OFSTED criteria including the necessary attendance of a Health & Safety course.

### **Volunteers**

The Charity has placed no reliance on volunteers in the course of the activities during the year, other than the services of Trustees and Committee Members, which is greatly appreciated.

### **Achievements and performance**

#### **Charitable activities**

The After-School Club was formed on the 9th September 2002 in order to take advantage of the Government Initiative for after school care for children and to provide such assistance to the pupils of Ribby-With-Wrea (Endowed) Primary School. In addition to quality childcare provision, the Club has seasonal activities for children including outdoor games, seasonal crafts, making gifts, and baking.

The Club is OFSTED approved and had places for 60 children at the 31st August 2023.

During the year the Charity has run 186 days' worth of clubs for children averaging 24 children per session, with each club lasting approximately 2 hours 15 minutes per day.

The Trustees have considered the Charity Commission guidance regarding Public benefit and are satisfied that the Charity has fulfilled this through its activities in the year, as described above.

### **Financial review**

#### **Financial position**

The results for the year ended 31st August 2023 are shown on pages 4-10 inclusive.

The Statement of Financial Activities shows a surplus for the year of £7,248, this being an improved performance in comparison to the prior year. The increase in attendance numbers and the additional short stay option have been the main contributing factors for this improved financial performance.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### *Reserves policy*

#### **Investment policy and objectives**

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use the Trustees have deposited a sum of money in an interest bearing instant access deposit account.

#### **Reserves policy**

The Trustees aim to maintain a level of reserves that would enable the Charity to continue and be financially viable for a period of 6 months, if income streams were to cease.

### **Structure, governance and management**

#### **Governing document**

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

#### **Risk management**

The Trustees have identified as required the major risks to which the Charity is exposed. These have been identified as:-

1. Reliance on fee income for child care as the only source of income.
2. Loss of reputation or income through error/fraud (or accusation of misconduct)
3. Insufficient Trustees or volunteers for fund-raising and support of activities for the Charity to continue to provide a determined level of quality service.

The Trustees consider that they have taken such action and put in place policies, procedures and controls which will mitigate the identified risks and assist in maintaining the future financial viability of the Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs D Amos  
Mrs S Robson  
Ms C Grant

(Appointed 12 October 2022)

The trustees' report was approved by the Board of Trustees.



Mrs S Robson  
Trustee

Date: 22/5/24

# RIBBY WITH WREA AFTER SCHOOL CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RIBBY WITH WREA AFTER SCHOOL CLUB

---

I report to the trustees on my examination of the financial statements of Ribby with Wrea After School Club (the charity) for the year ended 31 August 2023.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

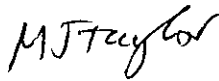
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Champion TLL Limited

M J Taylor FCA  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN



Dated: 22/5/24

## RIBBY WITH WREA AFTER SCHOOL CLUB

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Charitable activities	2	30,610	22,994
Investments	3	87	4
<b>Total income</b>		<u>30,697</u>	<u>22,998</u>
Charitable activities	4	<u>23,449</u>	<u>18,422</u>
<b>Net Income and movement in funds</b>		7,248	4,576
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2022		<u>19,426</u>	<u>14,850</u>
<b>Fund balances at 31 August 2023</b>		<u><u>26,674</u></u>	<u><u>19,426</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1,230		867
<b>Current assets</b>					
Debtors	10	2,835		2,493	
Cash at bank and in hand		28,394		22,206	
		31,229		24,699	
<b>Creditors: amounts falling due within one year</b>	11	5,785		6,140	
Net current assets			25,444		18,559
<b>Total assets less current liabilities</b>			26,674		19,426
<b>The funds of the charity</b>					
Unrestricted funds			26,674		19,426
			26,674		19,426

The financial statements were approved by the trustees on 22/5/24



Mrs S Robson  
Trustee

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

#### Charity information

Ribby with Wrea After School Club is an Unincorporated Charity registered with the Charity Commission.

The Principal address is:  
Ribby with Wrea C of E School  
Dubside  
Wrea Green  
Preston  
Lancashire  
PR4 2NN

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	25% Reducing balance
Plant and equipment	25% Reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**2 Income from charitable activities**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and fees	<u>30,610</u>	<u>22,994</u>

**3 Income from investments**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>87</u>	<u>4</u>

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 4 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
<b>Direct costs</b>		
Staff costs	13,816	11,335
Depreciation and impairment	531	328
Room rent	4,255	4,208
Insurance	340	334
Postage and stationery	-	172
Food and drinks	1,138	670
Repairs and renewals	155	-
Registration and subscriptions	1,110	170
Gifts	-	41
Training	280	72
Charitable expenditure heading 9	41	-
	<u>21,666</u>	<u>17,330</u>
<b>Share of support and governance costs (see note 5)</b>		
Governance	1,783	1,092
	<u>23,449</u>	<u>18,422</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>23,449</u>	<u>18,422</u>

### 5 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	780	780	642
Legal and professional	-	1,003	1,003	450
	<u>-</u>	<u>1,783</u>	<u>1,783</u>	<u>1,092</u>
Analysed between Charitable activities	<u>-</u>	<u>1,783</u>	<u>1,783</u>	<u>1,092</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	3	3
	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	13,816	11,335
	<u>13,816</u>	<u>11,335</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Tangible fixed assets

	Improvements to property £	Plant and equipment £	Computers £	Total £
<b>Cost</b>				
At 1 September 2022	2,073	16,053	542	18,668
Additions	-	-	894	894
	<u>2,073</u>	<u>16,053</u>	<u>1,436</u>	<u>19,562</u>
At 31 August 2023	2,073	16,053	1,436	19,562
<b>Depreciation and Impairment</b>				
At 1 September 2022	1,909	15,593	299	17,801
Depreciation charged in the year	41	115	375	531
	<u>1,950</u>	<u>15,708</u>	<u>674</u>	<u>18,332</u>
At 31 August 2023	1,950	15,708	674	18,332
<b>Carrying amount</b>				
At 31 August 2023	123	345	762	1,230
	<u>123</u>	<u>345</u>	<u>762</u>	<u>1,230</u>
At 31 August 2022	164	460	243	867
	<u>164</u>	<u>460</u>	<u>243</u>	<u>867</u>

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	<u>2,835</u>	<u>2,493</u>

### 11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	454	642
Other creditors	2,237	3,660
Accruals and deferred income	<u>3,094</u>	<u>1,838</u>
	<u>5,785</u>	<u>6,140</u>

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	<u>19,426</u>	<u>30,697</u>	<u>(23,449)</u>	<u>26,674</u>
Previous year:				
	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	<u>14,850</u>	<u>22,998</u>	<u>(18,422)</u>	<u>19,426</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**RIBBY WITH WREA AFTER SCHOOL CLUB**

England & Wales - Charity number 1105167

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# Accounts

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**RIBBY WITH WREA AFTER SCHOOL CLUB**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

Charity registration number 1105167

# **RIBBY WITH WREA AFTER SCHOOL CLUB**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mrs D Amos Mrs S Robson
<b>Charity number</b>	1105167
<b>Independent examiner</b>	Champlon TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN

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# RIBBY WITH WREA AFTER SCHOOL CLUB

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

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# **RIBBY WITH WREA AFTER SCHOOL CLUB**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

### **Objectives and activities**

#### **Objectives and aims**

The governing document of the Charity is a constitution dated 30th September 2003.

The objects of the Charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours; and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Individuals are nominated to undertake the administration of the Charity. The day to day organisation of the club and the direction of any fundraising activity is the responsibility of the Trustees collectively.

The child carers are trained sufficiently to satisfy the government OFSTED criteria including the necessary attendance of a Health & Safety course.

### **Volunteers**

The Charity has placed no reliance on volunteers in the course of the activities during the year, other than the services of Trustees and Committee Members, which is greatly appreciated.

### **Achievements and performance**

#### **Charitable activities**

The After-School Club was formed on the 9th September 2002 in order to take advantage of the Government Initiative for after school care for children and to provide such assistance to the pupils of Ribby-With-Wrea (Endowed) Primary School. In addition to quality childcare provision, the Club has seasonal activities for children including outdoor games, seasonal crafts, making gifts, and baking.

The Club is OFSTED approved and had places for 60 children at the 31st August 2022.

During the year the Charity has run 188 days worth of clubs for children averaging 20 children per session, with each club lasting approximately 2 hours per day.

The Trustees have considered the Charity Commission guidance regarding Public benefit and are satisfied that the Charity has fulfilled this through its activities in the year, as described above.

### **Financial review**

#### **Financial position**

The results for the year ended 31st August 2022 are shown on pages 4-10 inclusive.

The Statement of Financial Activities shows a surplus for the year of £4,576, this being a much improved performance in comparison to the prior year when the COVID-19 pandemic resulted in the closure of the nursery for 2 months.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

---

### Investment policy and objectives

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use the Trustees have deposited a sum of money in an interest bearing instant access deposit account.

### Reserves policy

The Trustees aim to maintain a level of reserves that would enable the Charity to continue and be financially viable for a period of 6 months, in income streams were to cease.

### Structure, governance and management

#### Governing document

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

#### Risk management

The Trustees have identified as required the major risks to which the Charity is exposed. These have been identified as:-

1. Reliance on fee income for child care as the only source of income.
2. Loss of reputation or income through error/fraud (or accusation of misconduct)
3. Insufficient Trustees or volunteers for fund-raising and support of activities for the Charity to continue to provide a determined level of quality service.

The Trustees consider that they have taken such action and put in place policies, procedures and controls which will mitigate the identified risks and assist in maintaining the future financial viability of the Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs D Amos

Mrs S Robson

The trustees' report was approved by the Board of Trustees.



Mrs S Robson

Trustee

Date: 17.1.23

# RIBBY WITH WREA AFTER SCHOOL CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RIBBY WITH WREA AFTER SCHOOL CLUB

---

I report to the trustees on my examination of the financial statements of Ribby with Wrea After School Club (the charity) for the year ended 31 August 2022.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Champion TLL Limited

M J Taylor FCA  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN



Dated: 17<sup>th</sup> January 2023

# RIBBY WITH WREA AFTER SCHOOL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

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		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<b><u>Income from:</u></b>			
Education and support	2	22,994	12,189
Investments	3	4	1
<b>Total income</b>		<u>22,998</u>	<u>12,190</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	<u>18,422</u>	<u>17,433</u>
<b>Net Income/(expenditure) for the year/ Net movement in funds</b>		4,576	(5,243)
Fund balances at 1 September 2021		<u>14,850</u>	<u>20,093</u>
<b>Fund balances at 31 August 2022</b>		<u><u>19,426</u></u>	<u><u>14,850</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

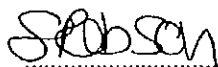
# RIBBY WITH WREA AFTER SCHOOL CLUB

## BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		867		1,195
<b>Current assets</b>					
Debtors	9	2,493		112	
Cash at bank and in hand		22,206		22,054	
		<u>24,699</u>		<u>22,166</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(6,140)</u>		<u>(8,511)</u>	
Net current assets			<u>18,559</u>		<u>13,655</u>
<b>Total assets less current liabilities</b>			<u>19,426</u>		<u>14,850</u>
<b>Income funds</b>					
Unrestricted funds			<u>19,426</u>		<u>14,850</u>
			<u>19,426</u>		<u>14,850</u>

The financial statements were approved by the Trustees on 17.1.23



Mrs S Robson  
Trustee

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

---

### 1 Accounting policies

#### Charity Information

Ribby with Wrea After School Club is an Unincorporated Charity registered with the Charity Commission.

The Principal address is:  
Ribby with Wrea C of E School  
Dubside  
Wrea Green  
Preston  
Lancashire  
PR4 2NN

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	25% Reducing balance
Plant and equipment	25% Reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 2 Education and support

	Education and support 2022 £	Education and support 2021 £
Income and fees	22,994	12,189

### 3 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	4	1

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 4 Charitable activities

	Education and support 2022 £	Education and support 2021 £
Staff costs	11,335	11,185
Depreciation and Impairment	328	457
Room rent	4,208	3,405
Insurance	334	300
Postage and stationery	172	75
Food and drinks	670	392
Repairs and renewals	-	319
Registration and subscriptions	170	175
Gifts	41	284
Training	72	77
	<u>17,330</u>	<u>16,669</u>
Share of governance costs (see note 5)	1,092	764
	<u>18,422</u>	<u>17,433</u>

### 5 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	642	642	480
Legal and professional	-	450	450	284
	<u>-</u>	<u>1,092</u>	<u>1,092</u>	<u>764</u>
Analysed between Charitable activities	<u>-</u>	<u>1,092</u>	<u>1,092</u>	<u>764</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# RIBBY WITH WREA AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 7 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
3	2
<u>3</u>	<u>2</u>

### Employment costs

	2022 £	2021 £
Wages and salaries	11,335	11,185
	<u>11,335</u>	<u>11,185</u>

There were no employees whose annual remuneration was more than £60,000.

### 8 Tangible fixed assets

	Improvements to property £	Plant and equipment £	Computers £	Total £
<b>Cost</b>				
At 1 September 2021	2,073	16,053	542	18,668
At 31 August 2022	<u>2,073</u>	<u>16,053</u>	<u>542</u>	<u>18,668</u>
<b>Depreciation and impairment</b>				
At 1 September 2021	1,854	15,440	179	17,473
Depreciation charged in the year	55	153	120	328
At 31 August 2022	<u>1,909</u>	<u>15,593</u>	<u>299</u>	<u>17,801</u>
<b>Carrying amount</b>				
At 31 August 2022	<u>164</u>	<u>460</u>	<u>243</u>	<u>867</u>
At 31 August 2021	<u>219</u>	<u>613</u>	<u>363</u>	<u>1,195</u>

### 9 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,493	112
	<u>2,493</u>	<u>112</u>

## RIBBY WITH WREA AFTER SCHOOL CLUB

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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10 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	642	147
Other creditors	3,660	6,136
Accruals and deferred income	1,838	2,228
	<u>6,140</u>	<u>8,511</u>

#### 11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**RIBBY WITH WREA AFTER SCHOOL CLUB**

England & Wales - Charity number 1105167

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# Accounts

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17014210

REGISTERED CHARITY NUMBER: 1105167

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**  
**FOR**  
**RIBBY WITH WREA AFTER SCHOOL CLUB**

Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11

]

## **RIBBY WITH WREA AFTER SCHOOL CLUB**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The governing document of the Charity is a constitution dated 30th September 2003.

The objects of the Charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours; and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Individuals are nominated to undertake the administration of the Charity. The day to day organisation of the club and the direction of any fundraising activity is the responsibility of the Trustees collectively.

The child carers are trained sufficiently to satisfy the government OFSTED criteria including the necessary attendance of a Health & Safety course.

##### **Volunteers**

The Charity has placed no reliance on volunteers in the course of the activities during the year, other than the services of Trustees, which is greatly appreciated.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The After-School Club was formed on the 9th September 2002 in order to take advantage of the Government Initiative for after school care for children and to provide such assistance to the pupils of Ribby-With-Wrea (Endowed) Primary School. In addition to quality childcare provision, the Club has seasonal activities available for children including outdoor games, seasonal crafts, making gifts, and baking.

The Club is OFSTED approved and had places for 40 children at the 31st August 2021.

During the year the Charity has run 148 days worth of clubs for children averaging 14 children per session, with each club lasting approximately 2 hours per day.

The Trustees have considered the Charity Commission guidance regarding Public benefit and are satisfied that the Charity has fulfilled this through its activities in the year, as described above.

#### **FINANCIAL REVIEW**

##### **Financial position**

The results for the year ended 31st August 2021 are shown on pages 4-10 inclusive.

Due to the COVID-19 pandemic income has reduced, with the Statement of Financial Activities showing a deficit for the year of £5,243.

The club was closed for 2 months of the financial year and, after reopening, there was reduced numbers of children attending the club.

The Trustees are confident that the results in the next financial year will improve with attendances already showing improvements.

##### **Investment policy and objectives**

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use the trustees have deposited a sum of money in an interest bearing instant access deposit account.

## **RIBBY WITH WREA AFTER SCHOOL CLUB**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 AUGUST 2021**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trustees aim to maintain a level of reserves that would enable the Charity to continue and be financially viable for a period of 6 months, if income streams were to cease.

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

##### **Governing document**

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

##### **Risk management**

The Trustees have identified as required the major risks to which the Charity is exposed. These have been identified as:-

1. Reliance on fee income for child care as the only source of income.
2. Loss of reputation or income through error/fraud (or accusation of misconduct).
3. Insufficient Trustees or volunteers for fund-raising and support of activities for the Charity to continue to provide a determined level of quality service.

The Trustees consider that they have taken such action and put in place policies, procedures and controls which will mitigate the identified risks and assist in maintaining the future financial viability of the Charity.

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

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

1105167

##### **Principal address**

Ribby with Wrea C of E School  
Dubside  
Wrea Green  
Preston  
Lancashire  
PR4 2NN

##### **Trustees**

Mrs S Robson  
Mrs S Walton (resigned 25.11.2020)  
Mrs D Amos  
Mrs S Hart (appointed 25.11.2020)

##### **Independent Examiner**

M Taylor FCA  
Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

##### **Bankers**

National Westminster Bank  
Poulton Street  
Kirkham  
Preston

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RIBBY WITH WREA AFTER SCHOOL CLUB**

**Independent examiner's report to the trustees of Ribby with Wrea After School Club**

I report to the charity trustees on my examination of the accounts of Ribby with Wrea After School Club (the Trust) for the year ended 31 August 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.



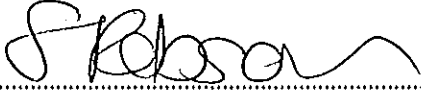
M Taylor FCA  
Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Date: .....2/3/2022.....

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

Approved by order of the board of trustees on ..... 2/3/22 ..... and signed on its behalf by:



.....  
Mrs S Robson - Trustee

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Education and support		12,189	14,630
Investment income	2	-	16
<b>Total</b>		<u>12,189</u>	<u>14,646</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Education and support	3	17,432	13,476
<b>NET INCOME/(EXPENDITURE)</b>		<u>(5,243)</u>	<u>1,170</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		20,093	18,923
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>14,850</u></u>	<u><u>20,093</u></u>

The notes form part of these financial statements

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**BALANCE SHEET**  
**31 AUGUST 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	1,195	1,110
<b>CURRENT ASSETS</b>			
Debtors	9	113	873
Cash at bank and in hand		22,054	19,711
		<u>22,167</u>	<u>20,584</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(8,512)	(1,601)
		<u>13,655</u>	<u>18,983</u>
<b>NET CURRENT ASSETS</b>			
		<u>14,850</u>	<u>20,093</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>14,850</u>	<u>20,093</u>
<b>NET ASSETS</b>		<u>14,850</u>	<u>20,093</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>14,850</u>	<u>20,093</u>
<b>TOTAL FUNDS</b>		<u>14,850</u>	<u>20,093</u>

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

.....  
S Robson - Trustee

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 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.

Improvements to property	.. 25% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

**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**

	2021	2020
	£	£
Deposit account interest	-	16
	<u>          </u>	<u>          </u>

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Education and support	<u>16,668</u>	<u>764</u>	<u>17,432</u>

**4. SUPPORT COSTS**

	Governance costs £
Education and support	<u>764</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	<u>11,185</u>	<u>7,806</u>
	<u>11,185</u>	<u>7,806</u>

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

	2021	2020
Child carers	<u>2</u>	<u>2</u>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Education and support	14,630
Investment income	<u>16</u>
<b>Total</b>	<u>14,646</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education and support	<u>13,476</u>

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £ 1,170
<b>NET INCOME</b>	
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	18,923
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>20,093</u>

**8. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 September 2020	2,073	16,053	-	18,126
Additions	-	-	542	542
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	2,073	16,053	542	18,668
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 September 2020	1,781	15,235	-	17,016
Charge for year	73	205	179	457
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	1,854	15,440	179	17,473
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 August 2021	219	613	363	1,195
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2020	292	818	-	1,110
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	113	873
	<hr/> <hr/>	<hr/> <hr/>

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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

	2021	2020
	£	£
Trade creditors	147	553
Other creditors	6,137	568
Accrued expenses	2,228	480
	<u>8,512</u>	<u>1,601</u>

**11. MOVEMENT IN FUNDS**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	20,093	(5,243)	14,850
	<u>20,093</u>	<u>(5,243)</u>	<u>14,850</u>
<b>TOTAL FUNDS</b>	<u>20,093</u>	<u>(5,243)</u>	<u>14,850</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	12,189	(17,432)	(5,243)
	<u>12,189</u>	<u>(17,432)</u>	<u>(5,243)</u>
<b>TOTAL FUNDS</b>	<u>12,189</u>	<u>(17,432)</u>	<u>(5,243)</u>

**Comparatives for movement in funds**

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	18,923	1,170	20,093
	<u>18,923</u>	<u>1,170</u>	<u>20,093</u>
<b>TOTAL FUNDS</b>	<u>18,923</u>	<u>1,170</u>	<u>20,093</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	14,646	(13,476)	1,170
	<u>14,646</u>	<u>(13,476)</u>	<u>1,170</u>
<b>TOTAL FUNDS</b>	<u>14,646</u>	<u>(13,476)</u>	<u>1,170</u>

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**11. MOVEMENT IN FUNDS - continued**

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	18,923	(4,073)	14,850
<b>TOTAL FUNDS</b>	<u>18,923</u>	<u>(4,073)</u>	<u>14,850</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	26,835	(30,908)	(4,073)
<b>TOTAL FUNDS</b>	<u>26,835</u>	<u>(30,908)</u>	<u>(4,073)</u>

**12. RELATED PARTY DISCLOSURES**

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



**RIBBY WITH WREA AFTER SCHOOL CLUB**

England & Wales - Charity number 1105167

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# Accounts

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REGISTERED CHARITY NUMBER: 1105167

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**  
**FOR**  
**RIBBY WITH WREA AFTER SCHOOL CLUB**

TLL Accountants  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

## **RIBBY WITH WREA AFTER SCHOOL CLUB**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST AUGUST 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st August 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The governing document of the Charity is a constitution dated 30th September 2003.

The objects of the Charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours; and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Individuals are nominated to undertake the administration of the Charity. The day to day organisation of the club and the direction of any fundraising activity is the responsibility of the Trustees collectively.

The child carers are trained sufficiently to satisfy the government OFSTED criteria including the necessary attendance of a Health & Safety course.

##### **Volunteers**

The Charity has placed no reliance on volunteers in the course of the activities during the year, other than the services of Trustees, which is greatly appreciated.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The After-School Club was formed on the 9th September 2002 in order to take advantage of the Government Initiative for after school care for children and to provide such assistance to the pupils of Ribby-With-Wrea (Endowed) Primary School. In addition to quality childcare provision, the Club has seasonal activities available for children including outdoor games, seasonal crafts, making gifts, and baking.

The Club is OFSTED approved and had places for 40 children at the 31st August 2020.

During the year the Charity has run 127 days worth of clubs for children averaging 17 children per session, with each club lasting approximately 2 hours per day.

The Trustees have considered the Charity Commission guidance regarding Public benefit and are satisfied that the Charity has fulfilled this through its activities in the year, as described above.

#### **FINANCIAL REVIEW**

##### **Financial position**

The results for the year ended 31st August 2020 are shown on pages 4-10 inclusive.

The Statement of Financial Activities shows a surplus for the year of £1,170.

##### **Investment policy and objectives**

The Trustees are responsible for the investment of any surplus funds of the Charity. As such funds may be required for immediate use the trustees have deposited a sum of money in an interest bearing instant access deposit account.

##### **Reserves policy**

The Trustees aim to maintain a level of reserves that would enable the Charity to continue and be financially viable for a period of 6 months, if income streams were to cease. The Trustees intend to utilise the small surplus made during the year and reduce funds by investing in new equipment during the coming year.

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

##### **Governing document**

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

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Trustees have identified as required the major risks to which the Charity is exposed. These have been identified as:-

1. Reliance on fee income for child care as the only source of income.
2. Loss of reputation or income through error/fraud (or accusation of misconduct).
3. Insufficient Trustees or volunteers for fund-raising and support of activities for the Charity to continue to provide a determined level of quality service.

The Trustees consider that they have taken such action and put in place policies, procedures and controls which will mitigate the identified risks and assist in maintaining the future financial viability of the Charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1105167

**Principal address**

Ribby with Wrea C of E School  
Dubside  
Wrea Green  
Preston  
Lancashire  
PR4 2NN

**Trustees**

Mrs S Robson  
Mrs S Walton  
Mrs D Amos

**Independent Examiner**

P Buck FCA, DChA  
TLL Accountants  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

**Bankers**

National Westminster Bank  
Poulton Street  
Kirkham  
Preston

Approved by order of the board of trustees on 25th November 2020 and signed on its behalf by:



Mrs S Robson - Trustee

26.11.20

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**RIBBY WITH WREA AFTER SCHOOL CLUB**

**Independent examiner's report to the trustees of Ribby with Wrea After School Club**

I report to the charity trustees on my examination of the accounts of Ribby with Wrea After School Club (the Trust) for the year ended 31st August 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.



P Buck FCA, DChA  
TLL Accountants  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

26th November 2020

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	1,500
<b>Charitable activities</b>			
Education and support		14,630	20,226
Investment income	2	<u>16</u>	<u>22</u>
<b>Total</b>		14,646	21,748
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Education and support	3	13,476	21,631
<b>NET INCOME</b>		1,170	117
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		18,923	18,806
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>20,093</u>	<u>18,923</u>

The notes form part of these financial statements

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**BALANCE SHEET**  
**31ST AUGUST 2020**

		2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	1,110	1,481
<b>CURRENT ASSETS</b>			
Debtors	9	873	-
Cash at bank and in hand		<u>19,711</u>	<u>21,274</u>
		20,584	21,274
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,601)	(3,832)
		<u>18,983</u>	<u>17,442</u>
<b>NET CURRENT ASSETS</b>			
		20,093	18,923
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>20,093</u>	<u>18,923</u>
<b>NET ASSETS</b>		<u>20,093</u>	<u>18,923</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>20,093</u>	<u>18,923</u>
<b>TOTAL FUNDS</b>		<u>20,093</u>	<u>18,923</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th November 2020 and were signed on its behalf by:



S Robson - Trustee

26.11.20

The notes form part of these financial statements

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 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.

Improvements to property	- 25% on cost
Plant and machinery	- 25% on cost

**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**

	2020	2019
	£	£
Deposit account interest	<u>16</u>	<u>22</u>

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Education and support	<u>12,427</u>	<u>1,049</u>	<u>13,476</u>

**4. SUPPORT COSTS**

	Governance costs £
Education and support	<u>1,049</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

	2020 £	2019 £
Wages and salaries	<u>7,806</u>	<u>13,785</u>
	<u>7,806</u>	<u>13,785</u>

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

	2020	2019
Child carers	<u>2</u>	<u>2</u>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,500
<b>Charitable activities</b>	
Education and support	20,226
Investment income	<u>22</u>
<b>Total</b>	21,748
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education and support	21,631

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

NET INCOME

117

**RECONCILIATION OF FUNDS**

Total funds brought forward

18,806

**TOTAL FUNDS CARRIED FORWARD**

18,923

**8. TANGIBLE FIXED ASSETS**

Improvements  
to  
property  
£

Plant and  
machinery  
£

Totals  
£

**COST**

At 1st September 2019 and  
31st August 2020

2,073

16,053

18,126

**DEPRECIATION**

At 1st September 2019  
Charge for year

1,683

14,962

16,645

98

273

371

At 31st August 2020

1,781

15,235

17,016

**NET BOOK VALUE**

At 31st August 2020

292

818

1,110

At 31st August 2019

390

1,091

1,481

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade debtors

2020

£

873

2019

£

-

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

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

	2020	2019
	£	£
Trade creditors	553	1,242
Other creditors	568	2,110
Accrued expenses	<u>480</u>	<u>480</u>
	<u>1,601</u>	<u>3,832</u>

**11. MOVEMENT IN FUNDS**

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	18,923	1,170	20,093
	<u>18,923</u>	<u>1,170</u>	<u>20,093</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	14,646	(13,476)	1,170
	<u>14,646</u>	<u>(13,476)</u>	<u>1,170</u>

**Comparatives for movement in funds**

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	18,806	117	18,923
	<u>18,806</u>	<u>117</u>	<u>18,923</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	21,748	(21,631)	117
	<u>21,748</u>	<u>(21,631)</u>	<u>117</u>

**RIBBY WITH WREA AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**11. MOVEMENT IN FUNDS - continued**

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	18,806	1,287	20,093
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,806</u>	<u>1,287</u>	<u>20,093</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	36,394	(35,107)	1,287
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>36,394</u>	<u>(35,107)</u>	<u>1,287</u>

**12. RELATED PARTY DISCLOSURES**

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