

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

## **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**

		2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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	<u>13,476</u>	<u>21,631</u>
<b>NET INCOME</b>		1,170	117
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>18,923</u>	<u>18,806</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>20,093</u></u>	<u><u>18,923</u></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>			
		<u>18,983</u>	<u>17,442</u>
<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 £
	<hr/>
<b>NET INCOME</b>	117
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	18,806
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>18,923</u>

**8. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1st September 2019 and 31st August 2020	<u>2,073</u>	<u>16,053</u>	<u>18,126</u>
<b>DEPRECIATION</b>			
At 1st September 2019	1,683	14,962	16,645
Charge for year	<u>98</u>	<u>273</u>	<u>371</u>
At 31st August 2020	<u>1,781</u>	<u>15,235</u>	<u>17,016</u>
<b>NET BOOK VALUE</b>			
At 31st August 2020	<u>292</u>	<u>818</u>	<u>1,110</u>
At 31st August 2019	<u>390</u>	<u>1,091</u>	<u>1,481</u>

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

	2020 £	2019 £
Trade debtors	<u>873</u>	<u>-</u>

**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><u>1,601</u></u>	<u><u>3,832</u></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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>18,923</u></u>	<u><u>1,170</u></u>	<u><u>20,093</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,646	(13,476)	1,170
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>14,646</u></u>	<u><u>(13,476)</u></u>	<u><u>1,170</u></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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>18,806</u></u>	<u><u>117</u></u>	<u><u>18,923</u></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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>21,748</u></u>	<u><u>(21,631)</u></u>	<u><u>117</u></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.