

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

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# **RIBBY WITH WREA AFTER SCHOOL CLUB**

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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**

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### **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, 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

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

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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

		Unrestricted funds 2022 £	Unrestricted funds 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	
		24,699		22,166	
<b>Creditors: amounts falling due within one year</b>	10	(6,140)		(8,511)	
Net current assets			18,559		13,655
<b>Total assets less current liabilities</b>			19,426		14,850
<b>Income funds</b>					
Unrestricted funds			19,426		14,850
			19,426		14,850

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**

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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 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	-	1,092	1,092	764

### 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

### Employment costs

	2022 £	2021 £
Wages and salaries	11,335	11,185

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	2,073	16,053	542	18,668
<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	1,909	15,593	299	17,801
<b>Carrying amount</b>				
At 31 August 2022	164	460	243	867
At 31 August 2021	219	613	363	1,195

### 9 Debtors

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

## 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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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).