

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

Trustees	Mrs D Amos 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

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RIBBY WITH WREA AFTER SCHOOL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

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

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.

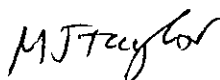
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	2	30,610	22,994
Investments	3	87	4
Total income		<u>30,697</u>	<u>22,998</u>
Charitable activities	4	<u>23,449</u>	<u>18,422</u>
Net income and movement in funds		7,248	4,576
Reconciliation of funds:			
Fund balances at 1 September 2022		<u>19,426</u>	<u>14,850</u>
Fund balances at 31 August 2023		<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 £	£
Fixed assets					
Tangible assets	9		1,230		867
Current assets					
Debtors	10	2,835		2,493	
Cash at bank and in hand		28,394		22,206	
		31,229		24,699	
Creditors: amounts falling due within one year	11	5,785		6,140	
Net current assets			25,444		18,559
Total assets less current liabilities			26,674		19,426
The funds of the charity					
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

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	30,610	22,994

3 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	87	4

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

4 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
Direct costs		
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>
Share of support and governance costs (see note 5)		
Governance	1,783	1,092
	<u>23,449</u>	<u>18,422</u>
Analysis by fund		
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.

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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
Employment costs	2023	2022
	£	£
Wages and salaries	13,816	11,335

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

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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	2,835	2,493

11 Creditors: amounts falling due within one year

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

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

13 Related party transactions

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