

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

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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 have 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, 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 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.

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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:	Notes		
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
Fixed assets			
Tangible assets	9	859	1,230
Current assets			
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>
The funds of the charity		<u>25,601</u>	<u>26,674</u>
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 like 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 2024	Unrestricted funds 2023
Income and fees	<u>28,941</u>	<u>30,610</u>

3 Income from investment

	Unrestricted funds 2024	Unrestricted funds 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
Direct costs		
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:

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

Employment costs

	2024	2023
Wages and salaries	<u>18,381</u>	<u>13,816</u>

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>
Depreciation and impairment				
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>
Carrying amount				
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).