NAFFERTON UNDER FIVES

England & Wales · Charity number 1033345

Details

Other names	NAFFERTON UNDER 5'S
Status	Registered
Legal form	Other
Registered	1994-02-18
Register	View on the Charity Commission register

Contact

Address	Nafferton Recreation Club Eastlands Nafferton Driffield East Yorkshire YO25 4LA
Phone	01377240082
Email	sonya@naffertonunderfives.org.uk
Website	www.naffertonunderfives.org.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY; (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF SUCH NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: To enhance the development of children under statutory school age by aiming to provide an excellent standard of early years education. Offering opportunities for all children whatever their race, culture, religion, means or ability.

Classification

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

Geography

- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£176,779	£125,372	-	-
2024-08-31	£117,375	£91,000	-	-
2023-08-31	£63,118	£71,284	-	-
2022-08-31	£85,643	£80,819	-	-
2021-08-31	£93,776	£91,857	-	-
2020-08-31	£111,419	£95,589	-	-

Trustees

Name	Role	Appointed
LYNNE TWINN	Chair	2021-11-30
Amy Cannon		2025-11-26
Cara Glenton		2024-01-25
Dan Rowan		2022-02-03

Accounts

REGISTERED CHARITY NUMBER: 1033345

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

FOR

NAFFERTON UNDER 5'S

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

NAFFERTON UNDER 5'S

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

NAFFERTON UNDER 5'S

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1033345

Principal address

Nafferton Recreation Club
Eastlands
Nafferton
East Yorkshire
YO25 4LA

Trustees

Ms L Twinn Chair
D Rowan Treasurer

Independent Examiner

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 31 October 2025 and signed on its behalf by:

L.E. Twi

Ms L Twinn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAFFERTON UNDER 5'S

Independent examiner's report to the trustees of Nafferton Under 5's

I report to the charity trustees on my examination of the accounts of Nafferton Under 5's (the Trust) for the year ended 31 August 2025.

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.

Jackson Robson Licence

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

31 October 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		172,038	113,218
Other trading activities	2	3,089	2,459
Investment income	3	1,652	1,698
Total		176,779	117,375
EXPENDITURE ON			
Other		125,372	91,000
NET INCOME		51,407	26,375
RECONCILIATION OF FUNDS			
Total funds brought forward		128,900	102,525
TOTAL FUNDS CARRIED FORWARD		180,307	128,900

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	4,659	5,688
CURRENT ASSETS			
Cash at bank and in hand		176,005	123,546
CREDITORS			
Amounts falling due within one year	7	(357)	(334)
NET CURRENT ASSETS		175,648	123,212
TOTAL ASSETS LESS CURRENT LIABILITIES		180,307	128,900
NET ASSETS		180,307	128,900
FUNDS	8		
Unrestricted funds		180,307	128,900
TOTAL FUNDS		180,307	128,900

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2025 and were signed on its behalf by:

L.E. Twinn

L Twinn - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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 recognized 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.

Fundraising equipment	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Office equipment	-	25% on reducing balance

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. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	3,089	2,459

continued...

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	1,652	1,698

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	111,418	1,800	113,218
Other trading activities	2,459	-	2,459
Investment income	1,698	-	1,698
Total	115,575	1,800	117,375
EXPENDITURE ON			
Other	88,800	2,200	91,000
NET INCOME/(EXPENDITURE)	26,775	(400)	26,375
Transfers between funds	(400)	400	-
Net movement in funds	26,375	-	26,375
RECONCILIATION OF FUNDS			
Total funds brought forward	102,525	-	102,525
TOTAL FUNDS CARRIED FORWARD	128,900	-	128,900

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

6. TANGIBLE FIXED ASSETS

	Fundraising equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 September 2024	1,687	26,802	3,449	31,938
Additions	-	524	-	524
At 31 August 2025	1,687	27,326	3,449	32,462
DEPRECIATION				
At 1 September 2024	1,595	22,324	2,331	26,250
Charge for year	23	1,251	279	1,553
At 31 August 2025	1,618	23,575	2,610	27,803
NET BOOK VALUE				
At 31 August 2025	69	3,751	839	4,659
At 31 August 2024	92	4,478	1,118	5,688

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	357	334

8. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	128,900	51,407	180,307
TOTAL FUNDS	128,900	51,407	180,307

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,779	(125,372)	51,407
TOTAL FUNDS	176,779	(125,372)	51,407

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23	Net movement in funds	Transfers between funds	At 31.8.24
	£	£	£	£
Unrestricted funds				
General fund	102,525	26,775	(400)	128,900
Restricted funds				
Creation of wildlife area	-	(400)	400	-
TOTAL FUNDS	102,525	26,375	-	128,900

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	115,575	(88,800)	26,775
Restricted funds			
Creation of wildlife area	1,800	(2,200)	(400)
TOTAL FUNDS	117,375	(91,000)	26,375

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

	At 1.9.23	Net movement in funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted funds				
General fund	102,525	78,182	(400)	180,307
TOTAL FUNDS	102,525	77,782	-	180,307

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
	£	£	£
Unrestricted funds			
General fund	292,354	(214,172)	78,182
TOTAL FUNDS	294,154	(216,372)	77,782

continued...

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

NAFFERTON UNDER 5'S

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	-	250
Gift aid	55	-
ERYC / PLA Funding	147,526	82,675
Fees	24,457	28,194
Grants	-	2,100
	172,038	113,218
Other trading activities		
Fundraising events	3,089	2,459
Investment income		
Bank interest received	1,652	1,698
Total incoming resources	176,779	117,375
EXPENDITURE		
Other		
Wages	102,584	68,499
Rent and rates	12,000	12,000
Postage, stationary and telephone	305	144
Professional fees	2,524	2,367
Bank charges	107	101
PLA Insurance	1,141	1,394
Charitable expenditure	2,341	3,810
Groceries	704	487
Uniforms	25	-
Training	581	-
Miscellaneous	922	245
Bad debts	585	57
Depreciation of tangible fixed assets	1,553	1,896
	125,372	91,000
Total resources expended	125,372	91,000
Net income	51,407	26,375

This page does not form part of the statutory financial statements

NAFFERTON UNDER FIVES

England & Wales - Charity number 1033345

Accounts

REGISTERED CHARITY NUMBER: 1033345

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

FOR

NAFFERTON UNDER 5'S

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

NAFFERTON UNDER 5'S

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1033345

Principal address
Nafferton Recreation Club
Eastlands
Nafferton
East Yorkshire
YO25 4LA

Trustees
Mrs J Anderson Secretary
Ms L Twinn Chair
D Rowan Treasurer

Independent Examiner
Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 25 October 2024 and signed on its behalf by:

Ms L Twinn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAFFERTON UNDER 5'S

Independent examiner's report to the trustees of Nafferton Under 5's
I report to the charity trustees on my examination of the accounts of Nafferton Under 5's (the Trust) for the year ended 31 August 2024.

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.

Jackson Robson Licence

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

25 October 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		111,418	1,800	113,218	60,886
Other trading activities	2	2,459	-	2,459	1,419
Investment income	3	1,698	-	1,698	813
Total		115,575	1,800	117,375	63,118
EXPENDITURE ON					
Other		88,800	2,200	91,000	71,284
NET INCOME/(EXPENDITURE)		26,775	(400)	26,375	(8,166)
Transfers between funds	8	(400)	400	-	-
Net movement in funds		26,375	-	26,375	(8,166)
RECONCILIATION OF FUNDS					
Total funds brought forward		102,525	-	102,525	110,691
TOTAL FUNDS CARRIED FORWARD		128,900	-	128,900	102,525

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	5,688	-	5,688	7,050
CURRENT ASSETS					
Cash at bank and in hand		123,546	-	123,546	96,084
CREDITORS					
Amounts falling due within one year	7	(334)	-	(334)	(609)
NET CURRENT ASSETS		123,212	-	123,212	95,475
TOTAL ASSETS LESS CURRENT LIABILITIES		128,900	-	128,900	102,525
NET ASSETS		128,900	-	128,900	102,525
FUNDS	8				
Unrestricted funds				128,900	102,525
TOTAL FUNDS				128,900	102,525

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2024 and were signed on its behalf by:

L.E. Twinn

L Twinn - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

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 recognized 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.

Fundraising equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

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. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,459	1,409
Trips / Uniform Sales	-	10
	2,459	1,419

continued...

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	1,698	813

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	60,886
Other trading activities	1,419
Investment income	813
Total	63,118
EXPENDITURE ON	
Other	71,284
NET INCOME/(EXPENDITURE)	(8,166)
RECONCILIATION OF FUNDS	
Total funds brought forward	110,691
TOTAL FUNDS CARRIED FORWARD	102,525

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

6. TANGIBLE FIXED ASSETS

	Fundraising equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 September 2023	1,687	26,802	2,915	31,404
Additions	-	-	534	534
At 31 August 2024	1,687	26,802	3,449	31,938
DEPRECIATION				
At 1 September 2023	1,564	20,831	1,959	24,354
Charge for year	31	1,493	372	1,896
At 31 August 2024	1,595	22,324	2,331	26,250
NET BOOK VALUE				
At 31 August 2024	92	4,478	1,118	5,688
At 31 August 2023	123	5,971	956	7,050

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	334	609

8. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	102,525	26,775	(400)	128,900
Restricted funds				
Creation of wildlife area	-	(400)	400	-
TOTAL FUNDS	102,525	26,375	-	128,900

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,575	(88,800)	26,775
Restricted funds			
Creation of wildlife area	1,800	(2,200)	(400)
TOTAL FUNDS	117,375	(91,000)	26,375

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	110,691	(8,166)	102,525
TOTAL FUNDS	110,691	(8,166)	102,525

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,118	(71,284)	(8,166)
TOTAL FUNDS	63,118	(71,284)	(8,166)

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

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	110,691	18,609	(400)	128,900
Restricted funds				
Creation of wildlife area	-	(400)	400	-
TOTAL FUNDS	110,691	18,209	-	128,900

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 £
Unrestricted funds			
General fund	178,693	(160,084)	18,609
Restricted funds			
Creation of wildlife area	1,800	(2,200)	(400)
TOTAL FUNDS	180,493	(162,284)	18,209

continued...

There were no related party transactions for the year ended 31 August 2024.

NAFFERTON UNDER 5'S

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	1
Donations	250	33
Legacies	(1)	(1)
ERYC / PLA Funding	82,676	50,706
Fees	28,194	9,197
Grants	2,100	950
	113,218	60,886
Other trading activities		
Fundraising events	2,459	1,409
Trips / Uniform Sales	-	10
	2,459	1,419
Investment income		
Bank interest received	1,698	813
Total incoming resources	117,375	63,118
EXPENDITURE		
Other		
Wages	68,499	52,194
Rent and rates	12,000	10,500
Postage, stationary and telephone	144	518
Professional fees	2,367	1,945
Bank charges	101	96
PLA Insurance	1,394	1,329
Charitable expenditure	3,810	1,186
Groceries	487	518
Miscellaneous	245	450
Bad debts	57	199
Depreciation of tangible fixed assets	1,896	2,349
	91,000	71,284
Total resources expended	91,000	71,284
Net income/(expenditure)	26,375	(8,166)

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1033345

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

FOR

NAFFERTON UNDER 5'S

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

NAFFERTON UNDER 5'S

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1033345

Principal address
Nafferton Recreation Club
Eastlands
Nafferton
East Yorkshire
YO25 4LA

Trustees
Mrs J Anderson Secretary
Ms L Twinn Chair
D Rowan Treasurer

Independent Examiner
Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 25 October 2023 and signed on its behalf by:

L.E. Twi

Ms L Twinn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAFFERTON UNDER 5'S

Independent examiner's report to the trustees of Nafferton Under 5's
I report to the charity trustees on my examination of the accounts of Nafferton Under 5's (the Trust) for the year ended 31 August 2023.

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.

Jackson Robson Licence

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

25 October 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		60,886	84,032
Other trading activities	2	1,419	1,585
Investment income	3	813	26
Total		63,118	85,643
EXPENDITURE ON			
Other		71,284	80,819
NET INCOME/(EXPENDITURE)		(8,166)	4,824
RECONCILIATION OF FUNDS			
Total funds brought forward		110,691	105,867
TOTAL FUNDS CARRIED FORWARD		102,525	110,691

The notes form part of these financial statements

NAFFERTON UNDER 5'S

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	7,050	8,373
CURRENT ASSETS			
Debtors	7	-	532
Cash at bank and in hand		96,084	102,207
		96,084	102,739
CREDITORS			
Amounts falling due within one year	8	(609)	(421)
NET CURRENT ASSETS		95,475	102,318
TOTAL ASSETS LESS CURRENT LIABILITIES		102,525	110,691
NET ASSETS		102,525	110,691
FUNDS	9		
Unrestricted funds		102,525	110,691
TOTAL FUNDS		102,525	110,691

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2023 and were signed on its behalf by:

L E Twinn

L Twinn - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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 recognized 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.

Fundraising equipment	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Office equipment	-	25% on reducing balance

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. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,409	1,575
Trips / Uniform Sales	10	10
	1,419	1,585

continued...

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	813	26

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	84,032
Other trading activities	1,585
Investment income	26
Total	85,643
EXPENDITURE ON	
Other	80,819
NET INCOME	4,824
RECONCILIATION OF FUNDS	
Total funds brought forward	105,867
TOTAL FUNDS CARRIED FORWARD	110,691

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

6. TANGIBLE FIXED ASSETS

	Fundraising equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 September 2022	1,687	26,802	1,889	30,378
Additions	-	-	1,026	1,026
At 31 August 2023	1,687	26,802	2,915	31,404
DEPRECIATION				
At 1 September 2022	1,522	18,840	1,643	22,005
Charge for year	42	1,991	316	2,349
At 31 August 2023	1,564	20,831	1,959	24,354
NET BOOK VALUE				
At 31 August 2023	123	5,971	956	7,050
At 31 August 2022	165	7,962	246	8,373

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	532

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	609	421

9. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	110,691	(8,166)	102,525
TOTAL FUNDS	110,691	(8,166)	102,525

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,118	(71,284)	(8,166)
TOTAL FUNDS	63,118	(71,284)	(8,166)

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	105,867	4,824	110,691
TOTAL FUNDS	105,867	4,824	110,691

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,643	(80,819)	4,824
TOTAL FUNDS	85,643	(80,819)	4,824

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	105,867	(3,342)	102,525
TOTAL FUNDS	105,867	(3,342)	102,525

continued...

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	148,761	(152,103)	(3,342)
TOTAL FUNDS	148,761	(152,103)	(3,342)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

NAFFERTON UNDER 5'S

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	33	250
ERYC / PLA Funding	50,706	76,861
Fees	9,197	6,920
Grants	950	-
	60,886	84,032
Other trading activities		
Fundraising events	1,409	1,575
Trips / Uniform Sales	10	10
	1,419	1,585
Investment income		
Bank interest received	813	26
Total incoming resources	63,118	85,643
EXPENDITURE		
Other		
Wages	52,194	61,696
Rent and rates	10,500	10,000
Postage, stationary and telephone	518	214
Professional fees	1,945	2,072
Bank charges	96	89
PLA Insurance	1,329	1,291
Charitable expenditure	1,186	1,878
Groceries	518	-
Miscellaneous	450	789
Bad debts	199	-
Depreciation of tangible fixed assets	2,349	2,790
	71,284	80,819
Total resources expended	71,284	80,819
Net (expenditure)/income	(8,166)	4,824

This page does not form part of the statutory financial statements

NAFFERTON UNDER FIVES

England & Wales - Charity number 1033345

Accounts

REGISTERED CHARITY NUMBER: 1033345

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

FOR

NAFFERTON UNDER 5'S

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

NAFFERTON UNDER 5'S

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1033345

Principal address
Nafferton Recreation Club
Eastlands
Nafferton
East Yorkshire
YO25 4LA

Trustees
Mrs E Knapp Treasurer
Mrs J Anderson Secretary
Ms L Twinn Chair (appointed 1.9.2021)
D Rowan Treasurer (appointed 1.9.2021)

Independent Examiner
Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 28 September 2022 and signed on its behalf by:

L. E. Twinn

Ms L Twinn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAFFERTON UNDER 5'S

Independent examiner's report to the trustees of Nafferton Under 5's

I report to the charity trustees on my examination of the accounts of Nafferton Under 5's (the Trust) for the year ended 31 August 2022.

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.

Jackson Robson Licence
Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

28 September 2022

NAFFERTON UNDER 5'S

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		84,032	93,719
Other trading activities	2	1,585	48
Investment income	3	26	9
Total		85,643	93,776
EXPENDITURE ON			
Other		80,819	91,857
NET INCOME		4,824	1,919
RECONCILIATION OF FUNDS			
Total funds brought forward		105,867	103,948
TOTAL FUNDS CARRIED FORWARD		110,691	105,867

The notes form part of these financial statements

NAFFERTON UNDER 5'S

BALANCE SHEET
31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	8,373	11,163
CURRENT ASSETS			
Debtors	7	532	307
Cash at bank and in hand		102,207	94,821
		102,739	95,128
CREDITORS			
Amounts falling due within one year	8	(421)	(424)
NET CURRENT ASSETS		102,318	94,704
TOTAL ASSETS LESS CURRENT LIABILITIES		110,691	105,867
NET ASSETS		110,691	105,867
FUNDS	9		
Unrestricted funds		110,691	105,867
TOTAL FUNDS		110,691	105,867

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2022 and were signed on its behalf by:

L.E. Twinn

L Twinn - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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 recognized 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.

Fundraising equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

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. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,575	-
Trips / Uniform Sales	10	48
	1,585	48

continued...

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	26	9

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	93,719
Other trading activities	48
Investment income	9
Total	93,776
EXPENDITURE ON	
Other	91,857
NET INCOME	1,919
RECONCILIATION OF FUNDS	
Total funds brought forward	103,948
TOTAL FUNDS CARRIED FORWARD	105,867

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

6. TANGIBLE FIXED ASSETS

	Fundraising equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 September 2021 and 31 August 2022	1,687	26,802	1,889	30,378
DEPRECIATION				
At 1 September 2021	1,467	16,186	1,562	19,215
Charge for year	55	2,654	81	2,790
At 31 August 2022	1,522	18,840	1,643	22,005
NET BOOK VALUE				
At 31 August 2022	165	7,962	246	8,373
At 31 August 2021	220	10,616	327	11,163

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	532	307

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	421	424

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	105,867	4,824	110,691
TOTAL FUNDS	105,867	4,824	110,691

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,643	(80,819)	4,824
TOTAL FUNDS	85,643	(80,819)	4,824

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	103,948	1,919	105,867
TOTAL FUNDS	103,948	1,919	105,867

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,776	(91,857)	1,919
TOTAL FUNDS	93,776	(91,857)	1,919

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	103,948	6,743	110,691
TOTAL FUNDS	103,948	6,743	110,691

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 £
Unrestricted funds			
General fund	179,419	(172,676)	6,743
TOTAL FUNDS	179,419	(172,676)	6,743

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

NAFFERTON UNDER 5'S

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	250	90
ERYC / PLA Funding	76,861	75,361
Fees	6,920	18,268
	84,032	93,719
Other trading activities		
Fundraising events	1,575	-
Trips / Uniform Sales	10	48
	1,585	48
Investment income		
Bank interest received	26	9
Total incoming resources	85,643	93,776
EXPENDITURE		
Other		
Wages	61,696	66,717
Rent and rates	10,000	10,833
Postage, stationary and telephone	214	20
Professional fees	2,072	2,266
Bank charges	89	-
PLA Insurance	1,291	1,268
Charitable expenditure	1,878	4,674
Groceries	-	758
Uniforms	-	166
Miscellaneous	789	666
Depreciation of tangible fixed assets	2,790	4,489
	80,819	91,857
Total resources expended	80,819	91,857
Net income	4,824	1,919

This page does not form part of the statutory financial statements

NAFFERTON UNDER FIVES

England & Wales - Charity number 1033345

Accounts

REGISTERED CHARITY NUMBER: 1033345

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

FOR

NAFFERTON UNDER 5'S

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

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

NAFFERTON UNDER 5'S

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).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1033345

Principal address
Nafferton Recreation Club
Eastlands
Nafferton
East Yorkshire
YO25 4LA

Trustees
Mrs E Knapp Treasurer
Mrs J Harvey Chair
Mrs J Anderson Secretary

Independent Examiner
Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 10 November 2021 and signed on its behalf by:

JHarvey

Mrs J Harvey - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAFFERTON UNDER 5'S

Independent examiner's report to the trustees of Nafferton Under 5's
I report to the charity trustees on my examination of the accounts of Nafferton Under 5's (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.

Jackson Robson Licence
Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

10 November 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		93,719	106,296
Charitable activities			
Lissett Grant		-	4,000
Other trading activities	2	48	993
Investment income	3	9	130
Total		93,776	111,419
EXPENDITURE ON			
Raising funds		-	230
Other		91,857	95,359
Total		91,857	95,589
NET INCOME		1,919	15,830
RECONCILIATION OF FUNDS			
Total funds brought forward		103,948	88,118
TOTAL FUNDS CARRIED FORWARD		105,867	103,948

The notes form part of these financial statements

NAFFERTON UNDER 5'S

BALANCE SHEET
31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	11,163	15,652
CURRENT ASSETS			
Debtors	7	307	895
Cash at bank and in hand		94,821	87,783
		95,128	88,678
CREDITORS			
Amounts falling due within one year	8	(424)	(382)
NET CURRENT ASSETS		94,704	88,296
TOTAL ASSETS LESS CURRENT LIABILITIES		105,867	103,948
NET ASSETS		105,867	103,948
FUNDS	9		
Unrestricted funds		105,867	103,948
TOTAL FUNDS		105,867	103,948

The financial statements were approved by the Board of Trustees and authorised for issue on 10 November 2021 and were signed on its behalf by:

J Harvey

J Harvey - Trustee

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 recognized 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.

Fundraising equipment	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Office equipment	-	25% on reducing balance

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. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	873
Trips / Uniform Sales	48	120
	48	993

continued...

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

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	9	130

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	106,296
Charitable activities	
Lissett Grant	4,000
Other trading activities	993
Investment income	130
Total	111,419
EXPENDITURE ON	
Raising funds	230
Other	95,359
Total	95,589
NET INCOME	15,830
RECONCILIATION OF FUNDS	
Total funds brought forward	88,118
TOTAL FUNDS CARRIED FORWARD	103,948

continued...

6. TANGIBLE FIXED ASSETS

	Fundraising equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 September 2020 and 31 August 2021	1,687	26,802	1,889	30,378
DEPRECIATION				
At 1 September 2020	1,356	11,969	1,401	14,726
Charge for year	111	4,217	161	4,489
At 31 August 2021	1,467	16,186	1,562	19,215
NET BOOK VALUE				
At 31 August 2021	220	10,616	327	11,163
At 31 August 2020	331	14,833	488	15,652

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	307	895

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	424	382

9. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	103,948	1,919	105,867
TOTAL FUNDS	103,948	1,919	105,867

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,776	(91,857)	1,919
TOTAL FUNDS	93,776	(91,857)	1,919

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	88,118	15,830	103,948
TOTAL FUNDS	88,118	15,830	103,948

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,419	(95,589)	15,830
TOTAL FUNDS	111,419	(95,589)	15,830

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 £
Unrestricted funds			
General fund	88,118	17,749	105,867
TOTAL FUNDS	88,118	17,749	105,867

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 £
Unrestricted funds			
General fund	205,195	(187,446)	17,749
TOTAL FUNDS	205,195	(187,446)	17,749

continued...

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

10. RELATED PARTY DISCLOSURES

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

NAFFERTON UNDER 5'S

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	90	131
ERYC / PLA Funding	75,361	86,525
Fees	18,268	19,640
	93,719	106,296
Other trading activities		
Fundraising events	-	873
Trips / Uniform Sales	48	120
	48	993
Investment income		
Bank interest received	9	130
Charitable activities		
Grants	-	4,000
Total incoming resources	93,776	111,419
EXPENDITURE		
Other trading activities		
Fundraising expenses	-	230
Other		
Wages	66,717	73,495
Rent and rates	10,833	9,167
Postage, stationary and telephone	20	309
Maintenance	-	165
Professional fees	2,266	1,946
PLA Insurance	1,268	1,268
Charitable expenditure	4,674	2,799
Groceries	758	612
Uniforms	166	151
Miscellaneous	666	230
Depreciation of tangible fixed assets	4,489	5,217
	91,857	95,359
Total resources expended	91,857	95,589
Net income	1,919	15,830

This page does not form part of the statutory financial statements

NAFFERTON UNDER FIVES

England & Wales - Charity number 1033345

Accounts

REGISTERED CHARITY NUMBER: 1033345

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

FOR

NAFFERTON UNDER 5'S

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

NAFFERTON UNDER 5'S

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

NAFFERTON UNDER 5'S

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1033345

Principal address

Nafferton Recreation Club
Eastlands
Nafferton
East Yorkshire
YO25 4LA

Trustees

Mrs E Knapp Treasurer
Mrs J Harvey Chair (appointed 1.9.2019)
Mrs J Anderson Secretary (appointed 1.9.2019)

Independent Examiner

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 23 October 2020 and signed on its behalf by:

Mrs J Harvey - Trustee

JHarvey

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NAFFERTON UNDER 5'S

Independent examiner's report to the trustees of Nafferton Under 5's
I report to the charity trustees on my examination of the accounts of Nafferton Under 5's (the Trust) for the year ended 31 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.

Jackson Robson Licence
Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

23 October 2020

NAFFERTON UNDER 5'S

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		106,296	110,040
Charitable activities			
Lissett Grant		4,000	-
Other trading activities	2	993	2,083
Investment income	3	130	136
Total		111,419	112,259
EXPENDITURE ON			
Raising funds		230	336
Other		95,359	96,648
Total		95,589	96,984
NET INCOME		15,830	15,275
RECONCILIATION OF FUNDS			
Total funds brought forward		88,118	72,843
TOTAL FUNDS CARRIED FORWARD		103,948	88,118

The notes form part of these financial statements

NAFFERTON UNDER 5'S

BALANCE SHEET
31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	6	15,652	9,239
CURRENT ASSETS			
Debtors	7	895	32
Prepayments and accrued income		-	212
Cash at bank and in hand		87,783	79,161
		88,678	79,405
CREDITORS			
Amounts falling due within one year	8	(382)	(526)
NET CURRENT ASSETS		88,296	78,879
TOTAL ASSETS LESS CURRENT LIABILITIES		103,948	88,118
NET ASSETS		103,948	88,118
FUNDS	9		
Unrestricted funds		103,948	88,118
TOTAL FUNDS		103,948	88,118

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2020 and were signed on its behalf by:

E Knapp - Trustee

EKnapp

J Harvey - Trustee

JHarvey

J Anderson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 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 recognized 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.

Fundraising equipment	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Office equipment	-	25% on reducing balance

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. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	873	2,018
Trips / Uniform Sales	120	65
	993	2,083

continued...

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest received	130	136

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	110,040
Other trading activities	2,083
Investment income	136
Total	112,259
EXPENDITURE ON	
Raising funds	336
Other	96,648
Total	96,984
NET INCOME	15,275
RECONCILIATION OF FUNDS	
Total funds brought forward	72,843
TOTAL FUNDS CARRIED FORWARD	88,118

continued...

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

6. TANGIBLE FIXED ASSETS

	Fundraising equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 September 2019	1,687	15,172	1,889	18,748
Additions	-	11,630	-	11,630
At 31 August 2020	1,687	26,802	1,889	30,378
DEPRECIATION				
At 1 September 2019	1,245	7,025	1,239	9,509
Charge for year	111	4,944	162	5,217
At 31 August 2020	1,356	11,969	1,401	14,726
NET BOOK VALUE				
At 31 August 2020	331	14,833	488	15,652
At 31 August 2019	442	8,147	650	9,239

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	895	32

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	382	307
Taxation and social security	-	219
	382	526

9. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	88,118	15,830	103,948
TOTAL FUNDS	88,118	15,830	103,948

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,419	(95,589)	15,830
TOTAL FUNDS	111,419	(95,589)	15,830

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	72,843	15,275	88,118
TOTAL FUNDS	72,843	15,275	88,118

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,259	(96,984)	15,275
TOTAL FUNDS	112,259	(96,984)	15,275

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 £
Unrestricted funds			
General fund	72,843	31,105	103,948
TOTAL FUNDS	72,843	31,105	103,948

continued...

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	223,678	(192,573)	31,105
TOTAL FUNDS	223,678	(192,573)	31,105

10. RELATED PARTY DISCLOSURES

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

NAFFERTON UNDER 5'S

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	131	149
ERYC / PLA Funding	86,525	90,738
Fees	19,640	19,153
	106,296	110,040
Other trading activities		
Fundraising events	873	2,018
Trips / Uniform Sales	120	65
	993	2,083
Investment income		
Bank interest received	130	136
Charitable activities		
Grants	4,000	-
Total incoming resources	111,419	112,259
EXPENDITURE		
Other trading activities		
Fundraising expenses	230	336
Other		
Wages	73,495	75,938
Rent and rates	9,167	10,060
Postage, stationary and telephone	309	367
Maintenance	165	59
Professional fees	1,946	1,788
Bank charges	-	32
PLA Insurance	1,268	1,252
Charitable expenditure	2,799	2,219
Groceries	612	553
Uniforms	151	138
Miscellaneous	230	435
Advertising	-	51
Training projects	-	678
Depreciation of tangible fixed assets	5,217	3,078
	95,359	96,648
Total resources expended	95,589	96,984
Net income	15,830	15,275

This page does not form part of the statutory financial statements