

**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  
Driffeld  
East Yorkshire  
YO25 6LL

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**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

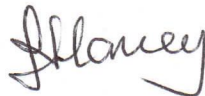
**Trustees**

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

**Independent Examiner**

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

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



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  
Drifffield  
East Yorkshire  
YO25 6LL

10 November 2021

NAFFERTON UNDER 5'S

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

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

The notes form part of these financial statements

NAFFERTON UNDER 5'S

**BALANCE SHEET**  
**31 AUGUST 2021**

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

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 - 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
	<u>48</u>	<u>993</u>

NAFFERTON UNDER 5'S

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

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	9	130
	<u>9</u>	<u>130</u>

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



NAFFERTON UNDER 5'S

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

6. TANGIBLE FIXED ASSETS

	Fundraising equipment £	Fixtures and fittings £	Office equipment £	Totals £
<b>COST</b>				
At 1 September 2020 and 31 August 2021	1,687	26,802	1,889	30,378
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>			
General fund	103,948	1,919	105,867
<b>TOTAL FUNDS</b>	103,948	1,919	105,867

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

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

NAFFERTON UNDER 5'S

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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 £
<b>Unrestricted funds</b>			
General fund	88,118	17,749	105,867
<b>TOTAL FUNDS</b>	<u>88,118</u>	<u>17,749</u>	<u>105,867</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,195	(187,446)	17,749
<b>TOTAL FUNDS</b>	<u>205,195</u>	<u>(187,446)</u>	<u>17,749</u>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	90	131
ERYC / PLA Funding	75,361	86,525
Fees	18,268	19,640
	<u>93,719</u>	<u>106,296</u>
<b>Other trading activities</b>		
Fundraising events	-	873
Trips / Uniform Sales	48	120
	<u>48</u>	<u>993</u>
<b>Investment income</b>		
Bank interest received	9	130
<b>Charitable activities</b>		
Grants	-	4,000
	<u>-</u>	<u>4,000</u>
<b>Total incoming resources</b>	<u>93,776</u>	<u>111,419</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	-	230
<b>Other</b>		
Wages	66,717	73,495
Rent and rates	10,833	9,167
Postage, stationery 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
	<u>91,857</u>	<u>95,359</u>
<b>Total resources expended</b>	<u>91,857</u>	<u>95,589</u>
<b>Net income</b>	<u>1,919</u>	<u>15,830</u>

This page does not form part of the statutory financial statements