

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
Driffeld
East Yorkshire
YO25 6LL

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FOR THE YEAR ENDED 31 AUGUST 2022**

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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
Drifffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 28 September 2022 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 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').

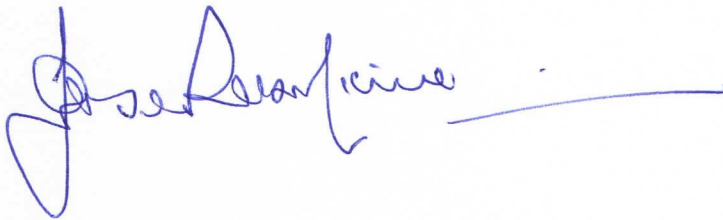
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
Drifffield
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		<u>85,643</u>	<u>93,776</u>
EXPENDITURE ON			
Other		80,819	91,857
NET INCOME		<u>4,824</u>	<u>1,919</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		105,867	103,948
TOTAL FUNDS CARRIED FORWARD		<u><u>110,691</u></u>	<u><u>105,867</u></u>

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
		<u>102,739</u>	<u>95,128</u>
CREDITORS			
Amounts falling due within one year	8	(421)	(424)
NET CURRENT ASSETS		<u>102,318</u>	<u>94,704</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>110,691</u>	<u>105,867</u>
NET ASSETS		<u>110,691</u>	<u>105,867</u>
FUNDS	9		
Unrestricted funds		<u>110,691</u>	<u>105,867</u>
TOTAL FUNDS		<u>110,691</u>	<u>105,867</u>

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 Twinn - Trustee

NAFFERTON UNDER 5'S

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
	<hr/>	<hr/>
	1,585	48
	<hr/>	<hr/>

NAFFERTON UNDER 5'S

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

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	26	9
	<u>26</u>	<u>9</u>

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
	<u>93,776</u>
Total	<u>93,776</u>

EXPENDITURE ON

Other	91,857
NET INCOME	<u>1,919</u>

RECONCILIATION OF FUNDS

Total funds brought forward	103,948
	<u>105,867</u>
TOTAL FUNDS CARRIED FORWARD	<u>105,867</u>

NAFFERTON UNDER 5'S

**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

NAFFERTON UNDER 5'S

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

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	<u>103,948</u>	<u>1,919</u>	<u>105,867</u>

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	<u>93,776</u>	<u>(91,857)</u>	<u>1,919</u>

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	<u>103,948</u>	<u>6,743</u>	<u>110,691</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 £
Unrestricted funds			
General fund	179,419	(172,676)	6,743
TOTAL FUNDS	<u>179,419</u>	<u>(172,676)</u>	<u>6,743</u>

NAFFERTON UNDER 5'S

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
	<u>84,032</u>	<u>93,719</u>
Other trading activities		
Fundraising events	1,575	-
Trips / Uniform Sales	10	48
	<u>1,585</u>	<u>48</u>
Investment income		
Bank interest received	26	9
	<u>85,643</u>	<u>93,776</u>
Total incoming resources		
	<u>85,643</u>	<u>93,776</u>
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
	<u>80,819</u>	<u>91,857</u>
Total resources expended	<u>80,819</u>	<u>91,857</u>
Net income	<u>4,824</u>	<u>1,919</u>

This page does not form part of the statutory financial statements