

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
NAFFERTON UNDER 5'S**

REGISTERED CHARITY NUMBER: 10333345

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FOR THE YEAR ENDED 31 AUGUST 2023

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NAFFERTON UNDER 5'S

**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
Nafferton
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
Driffeld
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 25 October 2023 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 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

NAFFERTON UNDER 5'S

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
Unrestricted fund	£	£
Total funds		
	2023	2022
INCOME AND ENDOWMENTS FROM		
Donations and legacies	60,886	84,032
Other trading activities	1,419	1,585
Investment income	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

2022	2023			
Unrestricted fund	£	Notes		
Total funds	£			
2022	2023			
8,373	7,050	6		
532	-	7		
102,207	96,084			
102,739	96,084			
		8		
(421)	(609)			
102,318	95,475			
110,691	102,525			
110,691	102,525			
		9		
110,691	102,525			
110,691	102,525			

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. T. M.

L. Twin - Trustee

NAFFERTON UNDER 5'S

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' (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	£	£
Trips / Uniform Sales	1,409	1,575
	10	10
	1,419	1,585

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

2023	£	813
2022	£	26

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

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

Unrestricted
fund
3

Donations and legacies	84,032
Other trading activities	1,585
Investment income	26

85,643

Other	618,08
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4,824

105,867

169,011

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

£	£	£	£
Fundraising	Office	Fixtures	Totals
equipment	equipment	and	
fittings			

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
2023	2022
£	£
-	532
Trade debtors	

Trade creditors	2023	2022
	£	£
	609	421

	At 1.9.22	At 1.8.23
Unrestricted funds	£	£
General fund	110,691	102,525
	(8,166)	(8,166)
TOTAL FUNDS	110,691	102,525

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

NAFFERTON UNDER 5'S

9. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

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

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

NAFFERTON UNDER 5'S

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

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:

Unrestricted funds General fund	Incoming resources £	Resources expended £	Movement in funds £
	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
	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
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