

JACK AND JILL PRE-SCHOOL

England & Wales · Charity number 1000658

Details

Other names JACK AND JILL PLAYGROUP ASSOCIATION

Status Registered

Legal form Other

Registered 1990-10-25

Register [View on the Charity Commission register](#)

Contact

Address Jack And Jill Preschool
Rear Of Mill Lane School
Mill Lane
Chinnor
Oxfordshire
OX39 4RF

Phone 01844353630

Email preschool@jackandjillchinnor.onmicrosoft.com

Website www.jackandjillchinnor.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY A) PROVIDING SAFE AND SATISFYING GROUP PLAY IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART B) ENCOURAGING OTHER CHARITABLE ACTIVITIES TROUGH WHICH PARENTS MAY HELP THE CHILDREN C) FURTHERING THE AIM OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION

Activities: Pre-school education.

Classification

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

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£120,908	£123,980	-	-
2024-08-31	£123,438	£111,447	-	-
2023-08-31	£120,987	£106,311	-	-
2022-08-31	£72,190	£77,871	-	-
2021-08-31	£66,522	£69,837	-	-
2020-08-31	£82,419	£83,774	-	-

Trustees

Name	Role	Appointed
Amy White		2026-04-27
Helen Milne		2017-11-05
Louise Bragger		2022-09-06
Stephanie Telford		2026-02-23

JACK AND JILL PRE-SCHOOL

England & Wales - Charity number 1000658

Accounts

From: Jack & Jill Pre-School
Rear of Mill Lane School
Via Whites Field
Mill Lane
Chinnor
Oxfordshire
OX39 4RF

To: Jacqui Williams Accountancy Limited
14 Station Road
Chinnor
OX39 4QD

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 August 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2025 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 7 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 9 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 10 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

JACK & JILL PRE-SCHOOL
Charity Registration Number 1000658

FINANCIAL STATEMENTS
for the year ended 31 August 2025

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LEGAL AND ADMINISTRATION DETAILS
for the year ended 31 August 2025

CHARITY REGISTRATION NUMBER: 1000658

CONSTITUTION: The Charity is unincorporated.

ADDRESS: Rear of Mill Lane School
Via Whites Field, Mill Lane
Chinnor, Oxfordshire, OX39 4RF

GOVERNING INSTRUMENT: The original constitution was adopted on 15 May 1989. This has been replaced by The Pre-School Learning Alliance Model Constitution 2011 which was adopted on 11 November 2014

MANAGEMENT COMMITTEE
and CHARITY TRUSTEES:

The members of the Management Committee are elected annually at the Annual General Meeting and are also the Charity Trustees for the period of their appointment.

The following Committee Members were members during the period or appointed after the period end

D Shields	Chairperson from November 2023
B Davies	Chairperson from November 2023
T Daly	Treasurer from November 2023
L Bragger	
H Milne	
A Luxford	
W Luxford	
A Bragger	
G Sherwood	
J Norris	

PRE-SCHOOL BUILDING
CUSTODIAN TRUSTEES:

H Milne
L Bragger

BANKERS:

CAF Bank Limited West Malling, Kent

Scottish Widows Bank Plc Edinburgh

INDEPENDENT EXAMINER:

Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor Oxfordshire
OX39 4QD

REPORT OF THE CHARITY TRUSTEES
for the year ended 31 August 2025

The charity trustees present their report and the financial statements of the charity for the year ended 31 August 2025. The charity trustees have adopted the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Statement of the charity trustees' responsibilities

The charity trustees are responsible for preparing the Report of the Charity Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the charity trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The charity trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Provisions) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities of the charity for the public benefit

The objectives of the charity are to advance the education of children below compulsory school age by providing safe and satisfying group play, encouraging other charitable activities through which parents may help the children and furthering the aim of the Pre-school Learning Alliance.

In connection with this, the charity is a member of the Pre-School Learning Alliance; membership number: D 1948G 26804.

The charity trustees confirm they have referred to the guidance contained in Section 4 of the Charities Act 2011 and the Charities Commission general guidance on public benefit when reviewing the charity's aims for the public benefit.

Achievements and performance

During the period the charity has carried out its objectives by providing playgroup sessions and associated activities, for children below compulsory school age, on a term-period basis, in its own purpose-built premises and by arranging organised outings for those children.

**REPORT OF THE CHARITY TRUSTEES (*continued*)
for the year ended 31 August 2025**

Financial review

Reserves policy

Unrestricted funds are required:

- to ensure that the charity's operating costs are covered, without which the charity could not function;
- to provide funds to enable specific projects to be undertaken at short notice; and
- to provide funds for the future replacement of the building thereby ensuring the future continuity of the charity.

The charity trustees consider it prudent that unrestricted general reserves should be sufficient:

- to avoid the necessity of realising fixed assets held for the charity's use;
- to cover the charity's operating costs for a minimum of the length of one term; and
- to provide funds to assist with specific projects.

Unrestricted general reserves are currently above that range. The charity trustees hold regular meetings at which the level of reserves is monitored and reviewed.

Other information

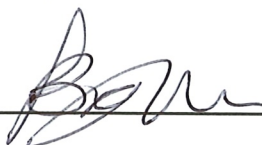
The results for the period are set out in the statement of financial activities, on page 4, and the balance sheet, on page 5, shows the assets and liabilities at the period end date.

The charity's purpose built premises stands on land which is leased to the charity. The building was first used during June 1993 and the initial lease term was for a period of 21 years which has been extended for an additional period of up to 17 years.

The charity trustees consider the charity to be in a good financial position to continue carrying out its objectives in the future.

Approved by the charity trustees on
and signed on their behalf by:

.....09/01/26.....



LOUISE BRAGGER

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2025

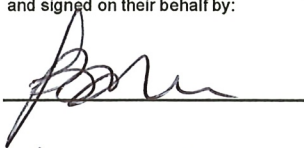
	Notes	Unrestricted general fund	Building fund	Redundancy fund	Unrestricted funds Total 2025	Restricted Equipment fund	All funds Total 2025	Total 2024
		£	£	£	£	£	£	£
INCOMING RESOURCES								
Income from:								
Donations		-	-	-	-	-	-	6,813
Charitable activities	2 a	112,742	-	-	112,742	500	113,242	107,826
Other trading activities	2 b	1,475	-	-	1,475	5,000	6,475	6,840
Investments - bank interest		56	1,052	83	1,191	-	1,191	1,959
Total income		<u>114,273</u>	<u>1,052</u>	<u>83</u>	<u>115,408</u>	<u>5,500</u>	<u>120,908</u>	<u>123,438</u>
RESOURCES EXPENDED								
Expenditure on:								
Charitable activities:								
Staff costs	3 a	102,247	-	-	102,247	-	102,247	91,545
Other administration	3 b	19,819	-	-	19,819	1,434	21,253	19,000
Total charitable activities expenditure		<u>122,066</u>	<u>-</u>	<u>-</u>	<u>122,066</u>	<u>1,434</u>	<u>123,500</u>	<u>110,545</u>
Other trading activities	4	130	-	-	130	-	130	562
Other	5	350	-	-	350	-	350	340
Total expenditure		<u>122,546</u>	<u>-</u>	<u>-</u>	<u>122,546</u>	<u>1,434</u>	<u>123,980</u>	<u>111,447</u>
Net income before transfers		(8,273)	1,052	83	(7,138)	4,066	(3,072)	11,991
Transfers between funds		20,858	-	(11,296)	9,562	(9,562)	-	-
NET MOVEMENT IN FUNDS		<u>12,585</u>	<u>1,052</u>	<u>(11,213)</u>	<u>2,424</u>	<u>(5,496)</u>	<u>(3,072)</u>	<u>11,991</u>
RECONCILIATION OF FUNDS								
Total funds brought forward		24,398	70,963	13,658	109,019	6,000	115,019	103,028
Total funds carried forward		<u>36,983</u>	<u>72,015</u>	<u>2,445</u>	<u>111,443</u>	<u>504</u>	<u>111,947</u>	<u>115,019</u>

BALANCE SHEET
at 31 August 2025

	Notes	2025		2024	
		£	£	£	£
Tangible fixed assets	6		17,044		7,714
Current assets					
Stocks	7	-		-	
Debtors	8	9,514		2,241	
Cash at bank:					
Current account		10,127		29,691	
Deposit accounts		76,614		79,373	
Total current assets		<u>96,255</u>		<u>111,305</u>	
Creditors					
Amounts falling due within one year	9	<u>1,352</u>		<u>4,000</u>	
Net current assets			94,903		107,305
Net assets	10		<u>111,947</u>		<u>115,019</u>
Funds					
Unrestricted funds					
General fund			36,983		24,398
Buildings fund			72,015		70,963
Redundancy fund			2,445		13,658
Restricted fund			504		6,000
Total funds			<u>111,947</u>		<u>115,019</u>

Approved by the charity trustees on
and signed on their behalf by:

09/01/26



LOUISE BRAGGER.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2025

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared on a going concern basis under the historical cost convention.

Reconciliation with previous generally accepted accounting practice

Following adoption of the new accounting standards, in preparing the financial statements, the charity trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition the charity trustees consider that no restatement was required.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments, including debtors and creditors due within one year, are initially recognised at transaction value and subsequently measured at their settlement value.

Incoming resources

All income is recognised 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. Fundraising income, included within other trading activities, is recognised in the period in which the event takes place.

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 costs related to the category.

Tangible fixed assets and depreciation

Tangible fixed assets are initially stated at cost and are depreciated as follows:

The original cost of the building has been depreciated on a straight line basis in order to write off its cost over the original 21 year period of the lease of the land on which it is built. The building was first used on 21 June 1993. An extension of the lease of the land for a period of up to 17 years has been negotiated.

Furniture, fittings and equipment purchased since 1 April 1999 is being depreciated on a straight line basis, at 10% - 20% per annum, or over the remaining period of the lease in order to write off the cost less estimated residual value over the estimated useful life of the asset.

Stock

Stock is stated at the lower of cost and net realisable value, consistent with previous years.

Grants received

Revenue grants are recognised in the statement of financial activities so as to match them with the expenditure to which they contribute. Capital grants are recognised in income in line with the depreciation rates of the related assets.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2025

1 Accounting policies (*continued*)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the charity trustees. The unrestricted funds comprise the general fund, the buildings fund and the redundancy fund.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

	Unrestricted 2025	Restricted 2024	Total 2024	Total 2024
	£	£	£	£
2 Analysis of income				
a Charitable activities				
Fees	5,020		5,020	10,102
Grants	107,722	500	108,222	97,724
Outings and Christmas parties	-		-	-
Milk reimbursements	-		-	-
	<u>112,742</u>	<u>500</u>	<u>113,242</u>	<u>107,826</u>
b Other trading activities				
Outside events	1,475	5,000	6,475	6,259
Photographs	-		-	-
Sundry sales	-		-	581
	<u>1,475</u>	<u>5,000</u>	<u>6,475</u>	<u>6,840</u>

All income relating to charitable activities and other trading activities in the prior period was unrestricted.

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
3 Analysis of expenditure on charitable activities				
a Staff costs				
Gross wages and salaries	100,671		100,671	90,676
Employer's National Insurance	414		414	-
Employer's pension contributions (defined contribution scheme)	1,162		1,162	869
	<u>102,247</u>	<u>-</u>	<u>102,247</u>	<u>91,545</u>

All staff costs in the prior period were related to unrestricted funds.

Average number of employees	No.	No.
Teaching staff including standby assistants	<u>7</u>	<u>7</u>

During the current and previous years no employee received emoluments of more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2025

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
b Other administration				
Ground rent	735		735	912
Rates and water	1,078		1,078	455
Electricity	1,429		1,429	2,542
Maintenance	5,260		5,260	4,060
Telephone and postage	-		-	37
Advertising	-		-	-
Administration	1,121		1,121	1,042
Training and staff welfare	1,681		1,681	1,689
Photocopying and printing	879		879	686
Paint, paper and consumables	185		185	1,504
Pre-school equipment	-	1,434	1,434	1,500
Refreshments	36		36	41
Cleaning	1,251		1,251	1,335
Insurances and PLA membership	1,108		1,108	1,125
Gifts	258		258	45
Outings and Christmas parties	-		-	-
Depreciation and disposals of tangible fixed assets	4,798		4,798	2,027
	<u>19,819</u>	<u>1,434</u>	<u>21,253</u>	<u>19,000</u>

All expenditure relating to other administration in the prior period was unrestricted.

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
4 Analysis of expenditure on other trading activities				
Outside events	109		109	256
Cost of sundry sales	21		21	306
	<u>130</u>	<u>-</u>	<u>130</u>	<u>562</u>

All expenditure relating to other trading activities in the prior period was unrestricted.

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
5 Analysis of other expenditure				
Governance costs				
Independent examiner's fees for reporting on the accounts	175		175	170
Professional fees	175		175	170
	<u>350</u>	<u>-</u>	<u>350</u>	<u>340</u>

All expenditure relating to governance costs in the prior period was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2025

6 Tangible fixed assets

Pre-school building & associated fixtures and equipment

	Buildings, fixtures & fittings £	Total £
Cost		
At 1 September 2024	77,412	77,412
Additions	14,128	14,128
Disposals	(6,893)	(6,893)
At 31 August 2025	<u>84,647</u>	<u>84,647</u>
Depreciation		
At 1 September 2024		69,698
Charge for the year		2,733
Disposals		(4,828)
At 31 August 2025		<u>67,603</u>
Net book value		
at 31 August 2024		<u>7,714</u>
At 31 August 2025		<u>17,044</u>

In line with the depreciation policy, the original cost of the building, which is included above, has now been fully depreciated.

	2025 £	2024 £
7 Stocks		
Goods for resale	<u>-</u>	<u>-</u>
8 Debtors		
Due within one year:		
Tax recoverable	4,206	-
Sundry debtors	3,851	729
Prepayments	1,457	1,512
	<u>9,514</u>	<u>2,241</u>
9 Creditors		
Amounts falling due within one year:		
Trade creditors	756	1,041
Sundry creditors	-	15
Taxes and social security	-	2,604
Accruals	596	340
Deferred income	-	-
	<u>1,352</u>	<u>4,000</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2025

10 Analysis of net assets between funds

The total unrestricted funds are allocated between the general, buildings and redundancy funds.

The unrestricted general fund provides for the day-to-day operation of the charity.

The restricted fund relates to money granted or donated specifically for the purposes of purchasing preschool equipment. Following the satisfaction of the restriction through the purchase of the equipment the funds were transferred to the general unrestricted fund..

At 31 August 2025	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	17,044	20,443	37,487
Buildings fund	-	72,015	72,015
Redundancy fund	-	2,445	2,445
	17,044	94,903	111,947
Restricted fund			
	17,044	94,903	111,947
at 31 August 2024	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	7,714	22,684	30,398
Buildings fund	-	70,963	70,963
Redundancy fund	-	13,658	13,658
	7,714	107,305	115,019
Restricted fund			
	-	504	504
	7,714	107,809	115,523

11 Summary of funds

Summary of funds - current year

	Balance at 1 Sept 2023	Income	Expenditure	Transfers	Balance at 31 Aug 2024
	£	£	£	£	£
General funds	24,398	114,273	(122,546)	20,858	36,983
Designated funds	84,621	1,135	-	(11,296)	74,460
Restricted funds	6,000	5,500	(1,434)	(9,562)	504
	115,019	120,908	(123,980)	-	111,947

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 August 2024

Summary of funds - prior year

	Balance at 1 Sept 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 Aug 2023 £
General funds	5,705	120,927	(106,311)	-	24,398
Designated funds	82,647	60	-	-	84,621
Restricted funds	-	-	-	-	6,000
	<u>88,352</u>	<u>120,987</u>	<u>(106,311)</u>	<u>-</u>	<u>115,019</u>

The transfer from the restricted fund to the general unrestricted fund arose during the current period when the equipment for which the relevant restricted donation had been purchased and the restriction relating to it had thus been met.

12 Trustees and key management personnel remuneration and benefits

During the period, one trustee was paid £nil (2024: £4,237) in relation to the performance of administrative and secretarial work during the period. The charity trustees were not paid and did not receive any remuneration or benefits for their services as charity trustees during the year.

The charity trustees consider the teaching staff to be key management personnel for whom their total remuneration is as detailed in note 3a.

13 Independent examiner's remuneration

The Independent Examiner's remuneration amounts to an independent examination fee of £175 (2024: £170) and a fee in respect of financial statements preparation of £175 (2024: £170).

**REPORT OF THE INDEPENDENT EXAMINER
for the year ended 31 August 2025**

I report to the trustees of Jack & Jill Pre-School on the financial statements of the charity for the year ended 31 August 2025, which are set out on pages 1 to 11.

Responsibilities and basis of report

As the charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Jacquie Williams FCA
Jacquie Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor
Oxfordshire

Date

9/9/2026

JACK AND JILL PRE-SCHOOL

England & Wales - Charity number 1000658

Accounts

Year End Report

<u>No</u>	<u>Items</u>	<u>Type</u>	<u>A/C</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Net</u>	<u>Tax</u>	<u>Gross</u>
13405	1	JD	4100	31/08/2024	Ledger	Ledger Year End	110,447.24	0.00	110,447.24
13406	1	JD	4500	31/08/2024	Ledger	Ledger Year End	18,081.95	0.00	18,081.95
13407	1	JD	4700	31/08/2024	Ledger	Ledger Year End	45.13	0.00	45.13
13408	1	JD	4800	31/08/2024	Ledger	Ledger Year End	580.62	0.00	580.62
13409	1	JD	4900	31/08/2024	Ledger	Ledger Year End	9,338.00	0.00	9,338.00
13410	1	JC	5000	31/08/2024	Ledger	Ledger Year End	338.20	0.00	338.20
13411	1	JC	5001	31/08/2024	Ledger	Ledger Year End	1,504.25	0.00	1,504.25
13412	1	JC	5002	31/08/2024	Ledger	Ledger Year End	3,457.96	0.00	3,457.96
13413	1	JC	5200	31/08/2024	Ledger	Ledger Year End	1,688.75	0.00	1,688.75
13414	1	JC	6200	31/08/2024	Ledger	Ledger Year End	306.24	0.00	306.24
13415	1	JC	6202	31/08/2024	Ledger	Ledger Year End	3,505.09	0.00	3,505.09
13416	1	JC	6100	31/08/2024	Ledger	Ledger Year End	256.26	0.00	256.26
13417	1	JC	7000	31/08/2024	Ledger	Ledger Year End	730.00	0.00	730.00
13418	1	JC	7002	31/08/2024	Ledger	Ledger Year End	453.45	0.00	453.45
13419	1	JC	7104	31/08/2024	Ledger	Ledger Year End	1,184.03	0.00	1,184.03
13420	1	JC	7105	31/08/2024	Ledger	Ledger Year End	2,542.49	0.00	2,542.49
13421	1	JC	7300	31/08/2024	Ledger	Ledger Year End	43.98	0.00	43.98
13422	1	JC	7301	31/08/2024	Ledger	Ledger Year End	36.70	0.00	36.70
13423	1	JC	7304	31/08/2024	Ledger	Ledger Year End	86.59	0.00	86.59
13424	1	JC	7306	31/08/2024	Ledger	Ledger Year End	244.08	0.00	244.08
13425	1	JC	7400	31/08/2024	Ledger	Ledger Year End	641.96	0.00	641.96
13426	1	JC	7500	31/08/2024	Ledger	Ledger Year End	489.00	0.00	489.00
13427	1	JC	7501	31/08/2024	Ledger	Ledger Year End	1,335.26	0.00	1,335.26
13428	1	JC	7505	31/08/2024	Ledger	Ledger Year End	150.87	0.00	150.87
13429	1	JC	7600	31/08/2024	Ledger	Ledger Year End	44.98	0.00	44.98
13430	1	JC	7605	31/08/2024	Ledger	Ledger Year End	40.84	0.00	40.84
13431	1	JC	7701	31/08/2024	Ledger	Ledger Year End	75.51	0.00	75.51
13432	1	JC	7804	31/08/2024	Ledger	Ledger Year End	90,207.11	0.00	90,207.11
13433	1	JC	7805	31/08/2024	Ledger	Ledger Year End	469.04	0.00	469.04
13434	1	JC	7901	31/08/2024	Ledger	Ledger Year End	330.00	0.00	330.00
13435	1	JC	7903	31/08/2024	Ledger	Ledger Year End	520.44	0.00	520.44
13436	1	JC	3200	31/08/2024	Ledger	Ledger Year End	27,809.86	0.00	27,809.86

JACK AND JILL PRE-SCHOOL

England & Wales - Charity number 1000658

Accounts

JACK & JILL PRE-SCHOOL
Charity Registration Number 1000658

FINANCIAL STATEMENTS
for the year ended 31 August 2023

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LEGAL AND ADMINISTRATION DETAILS
for the year ended 31 August 2023

CHARITY REGISTRATION NUMBER: 1000658

CONSTITUTION: The Charity is unincorporated.

ADDRESS: Rear of Mill Lane School
Via Whites Field, Mill Lane
Chinnor, Oxfordshire, OX39 4RF

GOVERNING INSTRUMENT: The original constitution was adopted on 15 May 1989. This has been replaced by The Pre-School Learning Alliance Model Constitution 2011 which was adopted on 11 November 2014

MANAGEMENT COMMITTEE and CHARITY TRUSTEES: The members of the Management Committee are elected annually at the Annual General Meeting and are also the Charity Trustees for the period of their appointment.

The following Committee Members were members during the period or appointed after the period end

D Shields	Chairperson from November 2023
B Davies	Chairperson from November 2023
T Daly	Treasurer from November 2023
L Bragger	
H Milne	
A Luxford	
W Luxford	
A Bragger	
G Sherwood	
J Norris	

PRE-SCHOOL BUILDING CUSTODIAN TRUSTEES: H Milne
L Bragger
S Hargreaves

BANKERS: CAF Bank Limited West Malling, Kent

Scottish Widows Bank Plc Edinburgh

INDEPENDENT EXAMINER: Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor Oxfordshire
OX39 4QD

**REPORT OF THE CHARITY TRUSTEES
for the year ended 31 August 2023**

The charity trustees present their report and the financial statements of the charity for the year ended 31 August 2023. The charity trustees have adopted the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Statement of the charity trustees' responsibilities

The charity trustees are responsible for preparing the Report of the Charity Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the charity trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The charity trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Provisions) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities of the charity for the public benefit

The objectives of the charity are to advance the education of children below compulsory school age by providing safe and satisfying group play, encouraging other charitable activities through which parents may help the children and furthering the aim of the Pre-school Learning Alliance.

In connection with this, the charity is a member of the Pre-School Learning Alliance; membership number: D 1948G 26804.

The charity trustees confirm they have referred to the guidance contained in Section 4 of the Charities Act 2011 and the Charities Commission general guidance on public benefit when reviewing the charity's aims for the public benefit.

Achievements and performance

During the period the charity has carried out its objectives by providing playgroup sessions and associated activities, for children below compulsory school age, on a term-period basis, in its own purpose-built premises and by arranging organised outings for those children.

REPORT OF THE CHARITY TRUSTEES (*continued*)
for the year ended 31 August 2023

Financial review

Reserves policy

Unrestricted funds are required:

- to ensure that the charity's operating costs are covered, without which the charity could not function;
- to provide funds to enable specific projects to be undertaken at short notice; and
- to provide funds for the future replacement of the building thereby ensuring the future continuity of the charity.

The charity trustees consider it prudent that unrestricted general reserves should be sufficient:

- to avoid the necessity of realising fixed assets held for the charity's use;
- to cover the charity's operating costs for a minimum of the length of one term; and
- to provide funds to assist with specific projects.

Unrestricted general reserves are currently above that range. The charity trustees hold regular meetings at which the level of reserves is monitored and reviewed.

Other information

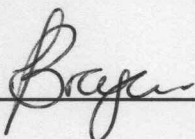
The results for the period are set out in the statement of financial activities, on page 4, and the balance sheet, on page 5, shows the assets and liabilities at the period end date.

The charity's purpose built premises stands on land which is leased to the charity. The building was first used during June 1993 and the initial lease term was for a period of 21 years which has been extended for an additional period of up to 17 years.

The charity trustees consider the charity to be in a good financial position to continue carrying out its objectives in the future.

Approved by the charity trustees on
and signed on their behalf by:

8th Dec 23



LOUISE BRAGGER

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2023

	Notes	Unrestricted general fund £	Building fund £	Redundancy fund £	Total 2023 £	Total 2022 £
INCOMING RESOURCES						
Income from:						
Donations		-	-	-	-	-
Charitable activities	2 a	111,567	-	-	111,567	69,439
Other trading activities	2 b	9,315	-	-	9,315	2,594
Investments - bank interest		45	60	-	105	157
Total income		<u>120,927</u>	<u>60</u>	<u>-</u>	<u>120,987</u>	<u>72,190</u>
RESOURCES EXPENDED						
Expenditure on:						
Charitable activities:						
Staff costs	3 a	87,460	-	-	87,460	62,504
Other administration	3 b	18,141	-	-	18,141	14,464
Total charitable activities expenditure		<u>105,601</u>	<u>-</u>	<u>-</u>	<u>105,601</u>	<u>76,968</u>
Other trading activities	4	380	-	-	380	573
Other	5	330	-	-	330	330
Total expenditure		<u>106,311</u>	<u>-</u>	<u>-</u>	<u>106,311</u>	<u>77,871</u>
Net income before transfers		14,616	60	-	14,676	(5,681)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>14,616</u>	<u>60</u>	<u>-</u>	<u>14,676</u>	<u>(5,681)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		5,705	69,153	13,494	88,352	94,033
Total funds carried forward		<u>20,321</u>	<u>69,213</u>	<u>13,494</u>	<u>103,028</u>	<u>88,352</u>

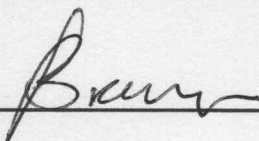
The notes on pages 6 to 10 form part of these financial statements.

BALANCE SHEET
at 31 August 2023

	Notes	£	2023	£	2022	£
Tangible fixed assets	6			8,174		5,539
Current assets						
Stocks	7	-				-
Debtors	8	2,336				1,618
Cash at bank:						
Current account		19,382				27,434
Deposit accounts		77,567				77,507
Total current assets			<u>99,285</u>		<u>106,559</u>	
Creditors						
Amounts falling due within one year	9	4,431				23,746
Net current assets				94,854		82,813
Net assets	10			<u>103,028</u>		<u>88,352</u>
Funds						
Unrestricted funds						
General fund				20,321		5,705
Buildings fund				69,213		69,153
Redundancy fund				13,494		13,494
Total funds				<u>103,028</u>		<u>88,352</u>

Approved by the charity trustees on
and signed on their behalf by:

8th Dec 23



LOUISE BRAGGER

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023**

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared on a going concern basis under the historical cost convention.

Reconciliation with previous generally accepted accounting practice

Following adoption of the new accounting standards, in preparing the financial statements, the charity trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition the charity trustees consider that no restatement was required.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments, including debtors and creditors due within one year, are initially recognised at transaction value and subsequently measured at their settlement value.

Incoming resources

All income is recognised 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. Fundraising income, included within other trading activities, is recognised in the period in which the event takes place.

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 costs related to the category.

Tangible fixed assets and depreciation

Tangible fixed assets are initially stated at cost and are depreciated as follows:

The original cost of the building has been depreciated on a straight line basis in order to write off its cost over the original 21 year period of the lease of the land on which it is built. The building was first used on 21 June 1993. An extension of the lease of the land for a period of up to 17 years has been negotiated.

Furniture, fittings and equipment purchased since 1 April 1999 is being depreciated on a straight line basis, at 10% - 20% per annum, or over the remaining period of the lease in order to write off the cost less estimated residual value over the estimated useful life of the asset.

Stock

Stock is stated at the lower of cost and net realisable value, consistent with previous years.

Grants received

Revenue grants are recognised in the statement of financial activities so as to match them with the expenditure to which they contribute. Capital grants are recognised in income in line with the depreciation rates of the related assets.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2023

1 Accounting policies (*continued*)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the charity trustees. The unrestricted funds comprise the general fund, the buildings fund and the redundancy fund. The charity has no restricted funds.

2 Analysis of income

a Charitable activities

	2023	2022
	£	£
Fees	13,216	9,367
Grants	98,351	59,428
Outings and Christmas parties	-	644
Milk reimbursements	-	-
	<u>111,567</u>	<u>69,439</u>

b Other trading activities

Outside events	9,315	1,118
Photographs	-	-
Sundry sales	-	1,476
	<u>9,315</u>	<u>2,594</u>

3 Analysis of expenditure on charitable activities

a Staff costs

	2023	2022
	£	£
Gross wages and salaries	86,739	61,939
Employer's National Insurance	-	-
Employer's pension contributions (defined contribution scheme)	721	565
	<u>87,460</u>	<u>62,504</u>

Average number of employees	No.	No.
Teaching staff including standby assistants	<u>8</u>	<u>7</u>

During the current and previous years no employee received emoluments of more than £60,000.

b Other administration

	2023	2022
	£	£
Ground rent	617	396
Rates and water	(3,196)	858
Electricity	1,425	2,983
Maintenance	5,388	1,975
Telephone and postage	14	-
Advertising	47	-
Administration	1,170	660
Training and staff welfare	2,110	193
Photocopying and printing	589	591
Paint, paper and consumables	1,675	247
Pre-school equipment	3,085	2,440
Refreshments	208	12
Cleaning	1,541	905
Insurances and PLA membership	1,093	1,808
Gifts	463	85
Outings and Christmas parties	-	-
Depreciation and disposals of tangible fixed assets	1,912	1,311
	<u>18,141</u>	<u>14,464</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2023

	2023 £	2022 £
4 Analysis of expenditure on other trading activities		
Outside events	380	573
Cost of sundry sales	-	-
	<u>380</u>	<u>573</u>

	2023 £	2022 £
5 Analysis of other expenditure		
Governance costs		
Independent examiner's fees for reporting on the accounts	165	165
Professional fees	165	165
	<u>330</u>	<u>330</u>

	Buildings, fixtures & fittings £	Total £
6 Tangible fixed assets		
Pre-school building & associated fixtures and equipment		
Cost		
At 1 September 2022	73,191	73,191
Additions	4,667	4,667
Disposals	(2,013)	(2,013)
At 31 August 2023	<u>75,845</u>	<u>75,845</u>
Depreciation		
At 1 September 2022		67,652
Charge for the year		1,534
Disposals		(1,515)
At 31 August 2023		<u>67,671</u>
Net book value		
at 31 August 2022		<u>5,539</u>
At 31 August 2023		<u>8,174</u>

In line with the depreciation policy, the original cost of the building, which is included above, has now been fully depreciated.

	2023 £	2022 £
7 Stocks		
Goods for resale	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2023

	2023	2022
	£	£
8 Debtors		
Due within one year:		
Sundry debtors	750	400
Prepayments	1,586	1,218
	<u>2,336</u>	<u>1,618</u>
	2023	2022
	£	£
9 Creditors		
Amounts falling due within one year:		
Trade creditors	2,374	1,171
Sundry creditors	44	1,366
Taxes and social security	74	357
Accruals	1,939	740
Deferred income	-	20,112
	<u>4,431</u>	<u>23,746</u>

10 Analysis of net assets between funds

The total unrestricted funds are allocated between the general, buildings and redundancy funds.

The unrestricted general fund provides for the day-to-day operation of the charity.

At 31 August 2023	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	8,174	12,147	20,321
Buildings fund	-	69,213	69,213
Redundancy fund	-	13,494	13,494
	<u>8,174</u>	<u>94,854</u>	<u>103,028</u>
at 31 August 2022	As restated Tangible fixed assets	As restated Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	5,539	166	5,705
Buildings fund	-	69,153	69,153
Redundancy fund	-	13,494	13,494
	<u>5,539</u>	<u>82,813</u>	<u>88,352</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2023

11 Trustees and key management personnel remuneration and benefits

During the period, one trustee was paid £5,226 (2022: *£nil*) in relation to the performance of administrative and secretarial work during the period. The charity trustees were not paid and did not receive any remuneration or benefits for their services as charity trustees during the year.

The charity trustees consider the teaching staff to be key management personnel for whom their total remuneration is as detailed in note 3a.

**REPORT OF THE INDEPENDENT EXAMINER
for the year ended 31 August 2023**

I report to the trustees of Jack & Jill Pre-School on the financial statements of the charity for the year ended 31 August 2023, which are set out on pages 1 to 10.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

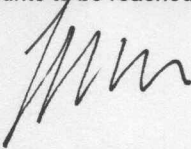
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Jacqui Williams FCA
Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor
Oxfordshire

Date

8th December 2023

JACK AND JILL PRE-SCHOOL

England & Wales - Charity number 1000658

Accounts

JACK & JILL PRE-SCHOOL
Charity Registration Number 1000658

FINANCIAL STATEMENTS
for the year ended 31 August 2022

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LEGAL AND ADMINISTRATION DETAILS
for the year ended 31 August 2022

CHARITY REGISTRATION NUMBER: 1000658

CONSTITUTION: The Charity is unincorporated.

ADDRESS: Rear of Mill Lane School
Via Whites Field, Mill Lane
Chinnor, Oxfordshire, OX39 4RF

GOVERNING INSTRUMENT: The original constitution was adopted on 15 May 1989. This has been replaced by The Pre-School Learning Alliance Model Constitution 2011 which was adopted on 11 November 2014

MANAGEMENT COMMITTEE
and CHARITY TRUSTEES:

The members of the Management Committee are elected annually at the Annual General Meeting and are also the Charity Trustees for the period of their appointment.

The following Committee Members were members during the period or appointed after the period end

H Milne	Chairperson
L Bragger	Treasurer
G Sherwood	
L Surman	
A Luxford	
W Luxford	
A Bragger	

PRE-SCHOOL BUILDING
CUSTODIAN TRUSTEES:

H Milne
L Bragger
S Hargreaves

BANKERS:

CAF Bank Limited West Malling, Kent

Scottish Widows Bank Plc Edinburgh

INDEPENDENT EXAMINER:

Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor Oxfordshire
OX39 4QD

REPORT OF THE CHARITY TRUSTEES
for the year ended 31 August 2022

The charity trustees present their report and the financial statements of the charity for the year ended 31 August 2022. The charity trustees have adopted the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Statement of the charity trustees' responsibilities

The charity trustees are responsible for preparing the Report of the Charity Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the charity trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The charity trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Provisions) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities of the charity for the public benefit

The objectives of the charity are to advance the education of children below compulsory school age by providing safe and satisfying group play, encouraging other charitable activities through which parents may help the children and furthering the aim of the Pre-school Learning Alliance.

In connection with this, the charity is a member of the Pre-School Learning Alliance; membership number: D 1948G 26804.

The charity trustees confirm they have referred to the guidance contained in Section 4 of the Charities Act 2011 and the Charities Commission general guidance on public benefit when reviewing the charity's aims for the public benefit.

Achievements and performance

During the period the charity has carried out its objectives by providing playgroup sessions and associated activities, for children below compulsory school age, on a term-period basis, in its own purpose-built premises and by arranging organised outings for those children.

REPORT OF THE CHARITY TRUSTEES (*continued*)
for the year ended 31 August 2022

Financial review

Reserves policy

Unrestricted funds are required:

- to ensure that the charity's operating costs are covered, without which the charity could not function;
- to provide funds to enable specific projects to be undertaken at short notice; and
- to provide funds for the future replacement of the building thereby ensuring the future continuity of the charity.

The charity trustees consider it prudent that unrestricted general reserves should be sufficient:

- to avoid the necessity of realising fixed assets held for the charity's use;
- to cover the charity's operating costs for a minimum of the length of one term; and
- to provide funds to assist with specific projects.

Unrestricted general reserves are currently above that range. The charity trustees hold regular meetings at which the level of reserves is monitored and reviewed.

Other information

The results for the period are set out in the statement of financial activities, on page 4, and the balance sheet, on page 5, shows the assets and liabilities at the period end date.

The charity's purpose built premises stands on land which is leased to the charity. The building was first used during June 1993 and the initial lease term was for a period of 21 years which has been extended for an additional period of up to 17 years.

The charity trustees consider the charity to be in a good financial position to continue carrying out its objectives in the future.

Approved by the charity trustees on
and signed on their behalf by:

6th December 2022

Bray

LOUISE BRAGGER

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022

	Notes	Unrestricted general fund £	Building fund £	Redundancy fund £	Total 2022 £	Total 2021 £
INCOMING RESOURCES						
Income from:						
Donations		-	-	-	-	-
Charitable activities	2 a	69,439	-	-	69,439	64,456
Other trading activities	2 b	2,594	-	-	2,594	2,065
Investments - bank interest		1	153	3	157	1
Total income		<u>72,034</u>	<u>153</u>	<u>3</u>	<u>72,190</u>	<u>66,522</u>
RESOURCES EXPENDED						
Expenditure on:						
Charitable activities:						
Staff costs	3 a	62,504	-	-	62,504	55,253
Other administration	3 b	14,464	-	-	14,464	14,194
Total charitable activities expenditure		<u>76,968</u>	<u>-</u>	<u>-</u>	<u>76,968</u>	<u>69,447</u>
Other trading activities	4	573	-	-	573	60
Other	5	330	-	-	330	330
Total expenditure		<u>77,871</u>	<u>-</u>	<u>-</u>	<u>77,871</u>	<u>69,837</u>
Net income before transfers		(5,837)	153	3	(5,681)	(3,315)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(5,837)</u>	<u>153</u>	<u>3</u>	<u>(5,681)</u>	<u>(3,315)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		11,542	69,000	13,491	94,033	97,348
Total funds carried forward		<u>5,705</u>	<u>69,153</u>	<u>13,494</u>	<u>88,352</u>	<u>94,033</u>

The notes on pages 6 to 10 form part of these financial statements.

BALANCE SHEET
at 31 August 2022

	Notes	2022		As restated 2021	
		£	£	£	£
Tangible fixed assets	6		5,539		5,821
Current assets					
Stocks	7	-		-	
Debtors	8	1,618		2,569	
Cash at bank:					
Current account		27,434		3,150	
Deposit accounts		77,507		84,902	
Total current assets		<u>106,559</u>		<u>90,621</u>	
Creditors					
Amounts falling due within one year	9	<u>23,746</u>		<u>2,409</u>	
Net current assets			82,813		88,212
Net assets	10		<u><u>88,352</u></u>		<u><u>94,033</u></u>
Funds					
Unrestricted funds					
General fund			5,705		11,542
Buildings fund			69,153		69,000
Redundancy fund			13,494		13,491
Total funds			<u><u>88,352</u></u>		<u><u>94,033</u></u>

Approved by the charity trustees on
and signed on their behalf by:

6th December 2022

L Bragger

LOUISE BRAGGER

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2022

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared on a going concern basis under the historical cost convention.

Reconciliation with previous generally accepted accounting practice

Following adoption of the new accounting standards, in preparing the financial statements, the charity trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition the charity trustees consider that no restatement was required.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments, including debtors and creditors due within one year, are initially recognised at transaction value and subsequently measured at their settlement value.

Incoming resources

All income is recognised 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. Fundraising income, included within other trading activities, is recognised in the period in which the event takes place.

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 costs related to the category.

Tangible fixed assets and depreciation

Tangible fixed assets are initially stated at cost and are depreciated as follows:

The original cost of the building has been depreciated on a straight line basis in order to write off its cost over the original 21 year period of the lease of the land on which it is built. The building was first used on 21 June 1993. An extension of the lease of the land for a period of up to 17 years has been negotiated.

Furniture, fittings and equipment purchased since 1 April 1999 is being depreciated on a straight line basis, at 10% - 20% per annum, or over the remaining period of the lease in order to write off the cost less estimated residual value over the estimated useful life of the asset.

Stock

Stock is stated at the lower of cost and net realisable value, consistent with previous years.

Grants received

Revenue grants are recognised in the statement of financial activities so as to match them with the expenditure to which they contribute. Capital grants are recognised in income in line with the depreciation rates of the related assets.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2022

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the charity trustees. The unrestricted funds comprise the general fund, the buildings fund and the redundancy fund. The charity has no restricted funds.

2 Analysis of income	2022	2021
a Charitable activities	£	£
Fees	9,367	1,953
Grants	59,428	62,503
Outings and Christmas parties	644	-
Milk reimbursements	-	-
	<u>69,439</u>	<u>64,456</u>
b Other trading activities		
Outside events	1,118	1,533
Photographs	-	-
Sundry sales	1,476	532
	<u>2,594</u>	<u>2,065</u>
3 Analysis of expenditure on charitable activities	2022	2021
a Staff costs	£	£
Gross wages and salaries	61,939	54,865
Employer's National Insurance	-	-
Employer's pension contributions (defined contribution scheme)	565	388
	<u>62,504</u>	<u>55,253</u>
Average number of employees	No.	No.
Teaching staff including standby assistants	<u>7</u>	<u>8</u>

During the current and previous years no employee received emoluments of more than £60,000.

b Other administration	2022	2021
	£	£
Ground rent	396	230
Rates and water	858	1,101
Electricity	2,983	423
Maintenance	1,975	1,427
Telephone and postage	-	84
Advertising	-	-
Administration	660	930
Training and staff welfare	193	2,279
Photocopying and printing	591	558
Paint, paper and consumables	247	604
Pre-school equipment	2,440	1,998
Refreshments	12	3
Cleaning	905	1,957
Insurances and PLA membership	1,808	1,076
Gifts	85	170
Outings and Christmas parties	-	-
Depreciation and disposals of tangible fixed assets	1,311	1,354
	<u>14,464</u>	<u>14,194</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2022

	2022 £	2021 £
4 Analysis of expenditure on other trading activities		
Outside events	573	60
Cost of sundry sales	-	-
	<u>573</u>	<u>60</u>
5 Analysis of other expenditure		
Governance costs		
Independent examiner's fees for reporting on the accounts	165	165
Professional fees	165	165
	<u>330</u>	<u>330</u>
6 Tangible fixed assets		
Pre-school building & associated fixtures and equipment		
	Buildings, fixtures & fittings	As restated Total
	£	£
Cost		
At 1 September 2021	72,162	72,162
Additions	1,029	1,029
Disposals	-	-
At 31 August 2022	<u>73,191</u>	<u>73,191</u>
Depreciation		
At 1 September 2021		66,341
Charge for the year		1,311
Disposals		-
At 31 August 2022		<u>67,652</u>
Net book value		
at 31 August 2021		<u>5,821</u>
At 31 August 2022		<u>5,539</u>

In line with the depreciation policy, the original cost of the building, which is included above, has now been fully depreciated.

in a change in the method of accounting for capital grants, which had previously been netted off the assets to which they related. There is no alteration in overall net assets brought forward or the result for the prior period. Within fixed assets, there was an increase in cost brought forward of £9,950 and an increase in depreciation brought forward of £9,458.

	2022 £	2021 £
7 Stocks		
Goods for resale	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2022

	2022	2021
	£	£
8 Debtors		
Due within one year:		
Sundry debtors	400	285
Prepayments	1,218	2,284
	<u>1,618</u>	<u>2,569</u>
		As restated
	2022	2021
	£	£
9 Creditors		
Amounts falling due within one year:		
Trade creditors	1,171	-
Sundry creditors	1,366	1,312
Taxes and social security	357	125
Accruals	740	972
Deferred income	20,112	-
	<u>23,746</u>	<u>2,409</u>

The comparatives have been restated in order to increase both fixed assets and accruals by £492 as a result in a change in the method of accounting for capital grants. There is no alteration in overall net assets brought forward or the result for the prior period.

10 Analysis of net assets between funds

The total unrestricted funds are allocated between the general, buildings and redundancy funds.

The unrestricted general fund provides for the day-to-day operation of the charity.

At 31 August 2022	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	5,539	166	5,705
Buildings fund	-	69,153	69,153
Redundancy fund	-	13,494	13,494
	<u>5,539</u>	<u>82,813</u>	<u>88,352</u>
	As restated Tangible fixed assets	As restated Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	5,821	5,721	11,542
Buildings fund	-	69,000	69,000
Redundancy fund	-	13,491	13,491
	<u>5,821</u>	<u>88,212</u>	<u>94,033</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2022

11 Trustees and key management personnel remuneration and benefits

The charity trustees were not paid and did not receive any remuneration or benefits for their services as charity trustees during the year.

The charity trustees consider the teaching staff to be key management personnel for whom their total remuneration is as detailed in note 3a.

REPORT OF THE INDEPENDENT EXAMINER
for the year ended 31 August 2022

I report to the trustees of Jack & Jill Pre-School on the financial statements of the charity for the year ended 31 August 2022, which are set out on pages 1 to 10.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

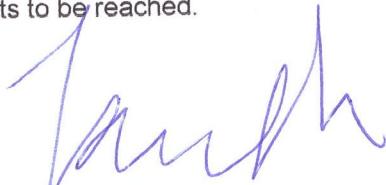
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Jacqui Williams FCA
Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor
Oxfordshire

Date

6th December 2022

JACK AND JILL PRE-SCHOOL

England & Wales - Charity number 1000658

Accounts

JACK & JILL PRE-SCHOOL
Charity Registration Number 1000658

FINANCIAL STATEMENTS
for the year ended 31 August 2021

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Balance sheet	5
Notes to the financial statements	6 to 9
Report of the independent examiner	10

LEGAL AND ADMINISTRATION DETAILS
for the year ended 31 August 2021

CHARITY REGISTRATION NUMBER: 1000658

CONSTITUTION: The Charity is unincorporated.

ADDRESS: Rear of Mill Lane School
Via Whites Field, Mill Lane
Chinnor, Oxfordshire, OX39 4RF

GOVERNING INSTRUMENT: The original constitution was adopted on 15 May 1989. This has been replaced by The Pre-School Learning Alliance Model Constitution 2011 which was adopted on 11 November 2014

MANAGEMENT COMMITTEE and CHARITY TRUSTEES: The members of the Management Committee are elected annually at the Annual General Meeting and are also the Charity Trustees for the period of their appointment.

The following Committee Members were members during the period or appointed after the period end

H Milne	Chairperson
A Milne	Treasurer
A Francis	
S Phal	
C Bradley	
C Darvill	
C Davis	
F Sherrington	

PRE-SCHOOL BUILDING CUSTODIAN TRUSTEES: H Milne
P Coull
S Hargreaves

BANKERS: CAF Bank Limited West Malling, Kent
Scottish Widows Bank Plc Edinburgh

INDEPENDENT EXAMINER: Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor Oxfordshire
OX39 4QD

REPORT OF THE CHARITY TRUSTEES
for the year ended 31 August 2021

The charity trustees present their report and the financial statements of the charity for the year ended 31 August 2021. The charity trustees have adopted the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Statement of the charity trustees' responsibilities

The charity trustees are responsible for preparing the Report of the Charity Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the charity trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The charity trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Provisions) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities of the charity for the public benefit

The objectives of the charity are to advance the education of children below compulsory school age by providing safe and satisfying group play, encouraging other charitable activities through which parents may help the children and furthering the aim of the Pre-school Learning Alliance.

In connection with this, the charity is a member of the Pre-School Learning Alliance; membership number: D 1948G 26804.

The charity trustees confirm they have referred to the guidance contained in Section 4 of the Charities Act 2011 and the Charities Commission general guidance on public benefit when reviewing the charity's aims for the public benefit.

Achievements and performance

During the period the charity has carried out its objectives by providing playgroup sessions and associated activities, for children below compulsory school age, on a term-period basis, in its own purpose-built premises and by arranging organised outings for those children.

**REPORT OF THE CHARITY TRUSTEES (*continued*)
for the year ended 31 August 2021**

Financial review

Reserves policy

Unrestricted funds are required:

- to ensure that the charity's operating costs are covered, without which the charity could not function;
- to provide funds to enable specific projects to be undertaken at short notice; and
- to provide funds for the future replacement of the building thereby ensuring the future continuity of the charity.

The charity trustees consider it prudent that unrestricted general reserves should be sufficient:

- to avoid the necessity of realising fixed assets held for the charity's use;
- to cover the charity's operating costs for a minimum of the length of one term; and
- to provide funds to assist with specific projects.

Unrestricted general reserves are currently above that range. The charity trustees hold regular meetings at which the level of reserves is monitored and reviewed.

Other information

The results for the period are set out in the statement of financial activities, on page 4, and the balance sheet, on page 5, shows the assets and liabilities at the period end date.

The charity's purpose built premises stands on land which is leased to the charity. The building was first used during June 1993 and the initial lease term was for a period of 21 years which has been extended for an additional period of up to 17 years.

The charity trustees consider the charity to be in a good financial position to continue carrying out its objectives in the future.

Approved by the charity trustees on
and signed on their behalf by:

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

	Notes	Unrestricted general fund £	Building fund £	Redundancy fund £	Total 2021 £	Total 2020 £
INCOMING RESOURCES						
Income from:						
Donations		-	-	-	-	200
Charitable activities	2 a	64,456	-	-	64,456	80,732
Other trading activities	2 b	2,065	-	-	2,065	1,288
Investments - bank interest		1	-	-	1	199
Total income		<u>66,522</u>	<u>-</u>	<u>-</u>	<u>66,522</u>	<u>82,419</u>
RESOURCES EXPENDED						
Expenditure on:						
Charitable activities:						
Staff costs	3 a	55,253	-	-	55,253	68,292
Other administration	3 b	14,194	-	-	14,194	14,423
Total charitable activities expenditure		<u>69,447</u>	<u>-</u>	<u>-</u>	<u>69,447</u>	<u>82,715</u>
Other trading activities	4	60	-	-	60	129
Other	5	330	-	-	330	930
Total expenditure		<u>69,837</u>	<u>-</u>	<u>-</u>	<u>69,837</u>	<u>83,774</u>
Net income before transfers		(3,315)	-	-	(3,315)	(1,355)
Transfers between funds		(2,000)	2,000	-	-	-
NET MOVEMENT IN FUNDS		<u>(5,315)</u>	<u>2,000</u>	<u>-</u>	<u>(3,315)</u>	<u>(1,355)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		16,857	67,000	13,491	97,348	98,703
Total funds carried forward		<u>11,542</u>	<u>69,000</u>	<u>13,491</u>	<u>94,033</u>	<u>97,348</u>

The notes on pages 6 to 9 form part of these financial statements.

BALANCE SHEET
at 31 August 2021

	Notes	2021		2020	
		£	£	£	£
Tangible fixed assets	6		5,329		5,442
Current assets					
Stocks	7	-		-	
Debtors	8	2,569		1,683	
Cash at bank:					
Current account		3,150		6,979	
Deposit accounts		84,902		84,900	
Total current assets		<u>90,621</u>		<u>93,562</u>	
Creditors					
Amounts falling due within one year	9	<u>1,917</u>		<u>1,656</u>	
Net current assets			88,704		91,906
Net assets	10		<u><u>94,033</u></u>		<u><u>97,348</u></u>
Funds					
Unrestricted funds					
General fund			11,542		16,857
Buildings fund			69,000		67,000
Redundancy fund			13,491		13,491
Total funds			<u><u>94,033</u></u>		<u><u>97,348</u></u>

Approved by the charity trustees on
and signed on their behalf by:

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared on a going concern basis under the historical cost convention.

Reconciliation with previous generally accepted accounting practice

Following adoption of the new accounting standards, in preparing the financial statements, the charity trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition the charity trustees consider that no restatement was required.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments, including debtors and creditors due within one year, are initially recognised at transaction value and subsequently measured at their settlement value.

Incoming resources

All income is recognised 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. Fundraising income, included within other trading activities, is recognised in the period in which the event takes place.

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 costs related to the category.

Tangible fixed assets and depreciation

Tangible fixed assets are initially stated at cost and are depreciated as follows:

The original cost of the building has been depreciated on a straight line basis in order to write off its cost over the original 21 year period of the lease of the land on which it is built. The building was first used on 21 June 1993. An extension of the lease of the land for a period of up to 17 years has been negotiated.

Furniture, fittings and equipment purchased since 1 April 1999 is being depreciated on a straight line basis, at 10% - 20% per annum, or over the remaining period of the lease in order to write off the cost less estimated residual value over the estimated useful life of the asset.

Stock

Stock is stated at the lower of cost and net realisable value, consistent with previous years.

Grants received

Revenue grants are recognised in the statement of financial activities so as to match them with the expenditure to which they contribute. Capital grants in respect of contributions towards the cost of the pre-school building are allocated to the capital cost of the building.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2021

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the charity trustees. The unrestricted funds comprise the general fund, the buildings fund and the redundancy fund. The charity has no restricted funds.

2 Analysis of income	2021	2020
a Charitable activities	£	£
Fees	-	3,632
Grants	64,456	76,560
Outings and Christmas parties	-	540
Milk reimbursements	-	-
	<u>64,456</u>	<u>80,732</u>
b Other trading activities		
Outside events	1,533	997
Photographs	-	-
Sundry sales	532	291
	<u>2,065</u>	<u>1,288</u>
3 Analysis of expenditure on charitable activities	2021	2020
a Staff costs	£	£
Gross wages and salaries	54,865	68,037
Employer's National Insurance	-	-
Employer's pension contributions (defined contribution scheme)	388	255
	<u>55,253</u>	<u>68,292</u>
Average number of employees	No.	No.
Teaching staff including standby assistants	<u>8</u>	<u>9</u>
During the current and previous years no employee received emoluments of more than £60,000.		
b Other administration	2021	2020
	£	£
Ground rent	230	285
Rates and water	1,101	(200)
Electricity	423	621
Maintenance	1,427	2,119
Telephone and postage	84	236
Advertising	-	-
Administration	930	987
Training and staff welfare	2,279	785
Photocopying and printing	558	455
Paint, paper and consumables	604	715
Pre-school equipment	1,998	2,876
Refreshments	3	859
Cleaning	1,957	1,802
Insurances and PLA membership	1,076	1,683
Gifts	170	83
Outings and Christmas parties	-	-
Depreciation and disposals of tangible fixed assets	1,354	1,117
	<u>14,194</u>	<u>14,423</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2021

	2021 £	2020 £
4 Analysis of expenditure on other trading activities		
Outside events	60	129
Cost of sundry sales	-	-
	<u>60</u>	<u>129</u>

	2021 £	2020 £
5 Analysis of other expenditure		
Governance costs		
Independent examiner's fees for reporting on the accounts	-	165
Professional fees	330	765
	<u>330</u>	<u>930</u>

6 Tangible fixed assets
Pre-school building & associated fixtures and equipment

	Gross expenditure £	Related grants £	Net total £
Cost			
At 1 September 2020	70,921	9,950	60,971
Additions	1,241	-	1,241
Disposals	-	-	-
At 31 August 2021	<u>72,162</u>	<u>9,950</u>	<u>62,212</u>

Depreciation		
At 1 September 2020		55,529
Charge for the year		1,354
Disposals		-
At 31 August 2021		<u>56,883</u>

Net book value		
at 31 August 2020		<u>5,442</u>
At 31 August 2021		<u>5,329</u>

In line with the depreciation policy, the original cost of the building, which is included above, has now been fully depreciated.

	2021 £	2020 £
7 Stocks		
Goods for resale	-	-
	<u>-</u>	<u>-</u>

	2021 £	2020 £
8 Debtors		
Due within one year:		
Sundry debtors	285	285
Prepayments	2,284	1,398
	<u>2,569</u>	<u>1,683</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 August 2021

9 Creditors	2021	2020
	£	£
Amounts falling due within one year:		
Sundry creditors	1,312	691
Taxes and social security	125	448
Accruals	480	517
Deferred income	-	-
	<u>1,917</u>	<u>1,656</u>

10 Analysis of net assets between funds

The total unrestricted funds are allocated between the general, buildings and redundancy funds.

The unrestricted general fund provides for the day-to-day operation of the charity.

At 31 August 2021	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	5,329	6,213	11,542
Buildings fund	-	69,000	69,000
Redundancy fund	-	13,491	13,491
	<u>5,329</u>	<u>88,704</u>	<u>94,033</u>

at 31 August 2020	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	5,442	11,415	16,857
Buildings fund	-	67,000	67,000
Redundancy fund	-	13,491	13,491
	<u>5,442</u>	<u>91,906</u>	<u>97,348</u>

11 Trustees and key management personnel remuneration and benefits

The charity trustees were not paid and did not receive any remuneration or benefits for their services as charity trustees during the year.

The charity trustees consider the teaching staff to be key management personnel for whom their total remuneration is as detailed in note 3a.

REPORT OF THE INDEPENDENT EXAMINER
for the year ended 31 August 2021

I report to the trustees of Jack & Jill Pre-School on the financial statements of the charity for the year ended 31 August 2021, which are set out on pages 1 to 9.

Responsibilities and basis of report

As the charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Jacqui Williams FCA
Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor
Oxfordshire

Date

JACK AND JILL PRE-SCHOOL

England & Wales - Charity number 1000658

Accounts

LEGAL AND ADMINISTRATION DETAILS
for the year ended 31 August 2020

CHARITY REGISTRATION NUMBER: 1000658

CONSTITUTION: The Charity is unincorporated.

ADDRESS: Rear of Mill Lane School
Via Whites Field, Mill Lane
Chinnor, Oxfordshire, OX39 4RF

GOVERNING INSTRUMENT: The original constitution was adopted on 15 May 1989. This has been replaced by The Pre-School Learning Alliance Model Constitution 2011 which was adopted on 11 November 2014

MANAGEMENT COMMITTEE and CHARITY TRUSTEES: The members of the Management Committee are elected annually at the Annual General Meeting and are also the Charity Trustees for the period of their appointment.

The following Committee Members were members during the period or appointed after the period end

H Milne	Chairperson
A Milne	Treasurer
P Garlick	
S Phal	
H Ansell	
L Messer	
R Lytzen	
F Sherrington	

PRE-SCHOOL BUILDING CUSTODIAN TRUSTEES: J Cave
P Coull
S Hargreaves
M West
J Wills

BANKERS: CAF Bank Limited West Malling, Kent
Scottish Widows Bank Plc Edinburgh

INDEPENDENT EXAMINER: Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor Oxfordshire
OX39 4QD

REPORT OF THE CHARITY TRUSTEES
for the year ended 31 August 2020

The charity trustees present their report and the financial statements of the charity for the year ended 31 August 2020. The charity trustees have adopted the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Statement of the charity trustees' responsibilities

The charity trustees are responsible for preparing the Report of the Charity Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the charity trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The charity trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Provisions) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities of the charity for the public benefit

The objectives of the charity are to advance the education of children below compulsory school age by providing safe and satisfying group play, encouraging other charitable activities through which parents may help the children and furthering the aim of the Pre-school Learning Alliance.

In connection with this, the charity is a member of the Pre-School Learning Alliance; membership number: D 1948G 26804.

The charity trustees confirm they have referred to the guidance contained in Section 4 of the Charities Act 2011 and the Charities Commission general guidance on public benefit when reviewing the charity's aims for the public benefit.

Achievements and performance

During the period the charity has carried out its objectives by providing playgroup sessions and associated activities, for children below compulsory school age, on a term-period basis, in its own purpose-built premises and by arranging organised outings for those children.

REPORT OF THE CHARITY TRUSTEES (*continued*)
for the year ended 31 August 2020

Financial review

Reserves policy

Unrestricted funds are required:

- to ensure that the charity's operating costs are covered, without which the charity could not function;
- to provide funds to enable specific projects to be undertaken at short notice; and
- to provide funds for the future replacement of the building thereby ensuring the future continuity of the charity.

The charity trustees consider it prudent that unrestricted general reserves should be sufficient:

- to avoid the necessity of realising fixed assets held for the charity's use;
- to cover the charity's operating costs for a minimum of the length of one term; and
- to provide funds to assist with specific projects.

Unrestricted general reserves are currently above that range. The charity trustees hold regular meetings at which the level of reserves is monitored and reviewed.


Other information

The results for the period are set out in the statement of financial activities, on page 4, and the balance sheet, on page 5, shows the assets and liabilities at the period end date.

The charity's purpose built premises stands on land which is leased to the charity. The building was first used during June 1993 and the initial lease term was for a period of 21 years which has been extended for an additional period of up to 17 years.

The charity trustees consider the charity to be in a good financial position to continue carrying out its objectives in the future.

Approved by the charity trustees on
and signed on their behalf by:



12/5/21

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2020

	Notes	Unrestricted general fund £	Building fund £	Redundancy fund £	Total 2020 £	Total 2019 £
INCOMING RESOURCES						
Income from:						
Donations		200	-	-	200	-
Charitable activities	2 a	80,732	-	-	80,732	69,107
Other trading activities	2 b	1,288	-	-	1,288	4,049
Investments - bank interest		199	-	-	199	138
Total income		<u>82,419</u>	<u>-</u>	<u>-</u>	<u>82,419</u>	<u>73,294</u>
RESOURCES EXPENDED						
Expenditure on:						
Charitable activities:						
Staff costs	3 a	68,292	-	-	68,292	63,038
Other administration	3 b	14,423	-	-	14,423	16,258
Total charitable activities expenditure		<u>82,715</u>	<u>-</u>	<u>-</u>	<u>82,715</u>	<u>79,296</u>
Other trading activities	4	129	-	-	129	389
Other	5	930	-	-	930	330
Total expenditure		<u>83,774</u>	<u>-</u>	<u>-</u>	<u>83,774</u>	<u>80,015</u>
Net income before transfers		(1,355)	-	-	(1,355)	(6,721)
Transfers between funds		(2,000)	2,000	-	-	-
NET MOVEMENT IN FUNDS		<u>(3,355)</u>	<u>2,000</u>	<u>-</u>	<u>(1,355)</u>	<u>(6,721)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		20,212	65,000	13,491	98,703	105,424
Total funds carried forward		<u>16,857</u>	<u>67,000</u>	<u>13,491</u>	<u>97,348</u>	<u>98,703</u>

The notes on pages 6 to 9 form part of these financial statements.

BALANCE SHEET
at 31 August 2020

	Notes	2020		2019	
		£	£	£	£
Tangible fixed assets	6		5,442		6,204
Current assets					
Stocks	7	-		-	
Debtors	8	1,683		1,732	
Cash at bank:					
Current account		6,979		7,305	
Deposit accounts		84,900		84,703	
Total current assets			<u>93,562</u>		<u>93,740</u>
Creditors					
Amounts falling due within one year	9	<u>1,656</u>		<u>1,241</u>	
Net current assets			91,906		92,499
Net assets	10		<u><u>97,348</u></u>		<u><u>98,703</u></u>
Funds					
Unrestricted funds					
General fund			16,857		20,212
Buildings fund			67,000		65,000
Redundancy fund			13,491		13,491
Total funds			<u><u>97,348</u></u>		<u><u>98,703</u></u>

Approved by the charity trustees on
and signed on their behalf by:

Alison M. He 12/5/21

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2020

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared on a going concern basis under the historical cost convention.

Reconciliation with previous generally accepted accounting practice

Following adoption of the new accounting standards, in preparing the financial statements, the charity trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition the charity trustees consider that no restatement was required.

Financial instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments, including debtors and creditors due within one year, are initially recognised at transaction value and subsequently measured at their settlement value.

Incoming resources

All income is recognised 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. Fundraising income, included within other trading activities, is recognised in the period in which the event takes place.

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 costs related to the category.

Tangible fixed assets and depreciation

Tangible fixed assets are initially stated at cost and are depreciated as follows:

The original cost of the building has been depreciated on a straight line basis in order to write off its cost over the original 21 year period of the lease of the land on which it is built. The building was first used on 21 June 1993. An extension of the lease of the land for a period of up to 17 years has been negotiated. Furniture, fittings and equipment purchased since 1 April 1999 is being depreciated on a straight line basis, at 10% - 20% per annum, or over the remaining period of the lease in order to write off the cost less estimated residual value over the estimated useful life of the asset.

Stock

Stock is stated at the lower of cost and net realisable value, consistent with previous years.

Grants received

Revenue grants are recognised in the statement of financial activities so as to match them with the expenditure to which they contribute. Capital grants in respect of contributions towards the cost of the pre-school building are allocated to the capital cost of the building.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2020

1 Accounting policies (*continued*)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the charity trustees. The unrestricted funds comprise the general fund, the buildings fund and the redundancy fund. The charity has no restricted funds.

2 Analysis of income	2020	2019
a Charitable activities	£	£
Fees	3,632	6,553
Grants	76,560	61,923
Outings and Christmas parties	540	68
Milk reimbursements	-	563
	<u>80,732</u>	<u>69,107</u>
b Other trading activities		
Outside events	997	3,848
Photographs	-	68
Sundry sales	291	133
	<u>1,288</u>	<u>4,049</u>
3 Analysis of expenditure on charitable activities	2020	2019
a Staff costs	£	£
Gross wages and salaries	68,037	62,911
Employer's national insurance	-	-
Employer's pension contributions (defined contribution scheme)	255	127
	<u>68,292</u>	<u>63,038</u>
Average number of employees	No.	No.
Teaching staff including standby assistants	<u>9</u>	<u>9</u>
During the current and previous years no employee received emoluments of more than £60,000.		
b Other administration	2020	2019
	£	£
Ground rent	285	187
Rates and water	(200)	132
Electricity	621	800
Maintenance	2,119	3,089
Telephone and postage	236	242
Advertising	-	-
Administration	987	1,148
Training and staff welfare	785	800
Photocopying and printing	455	674
Paint, paper and consumables	715	1,203
Pre-school equipment	2,876	883
Refreshments	859	1,864
Cleaning	1,802	952
Insurances and PLA membership	1,683	1,923
Gifts	83	270
Outings and Christmas parties	-	651
Depreciation and disposals of tangible fixed assets	1,117	1,440
	<u>14,423</u>	<u>16,258</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2020

	2020		2019
	£		£
4 Analysis of expenditure on other trading activities			
Outside events	129		389
Cost of sundry sales	-		-
	<u>129</u>		<u>389</u>
5 Analysis of other expenditure	2020		2019
	£		£
Governance costs			
Independent examiner's fees for reporting on the accounts	165		165
Professional fees	765		165
	<u>930</u>		<u>330</u>
6 Tangible fixed assets			
Pre-school building & associated fixtures and equipment			
	Gross	Related	Net
	expenditure	grants	total
	£	£	£
Cost			
At 1 September 2019	70,566	9,950	60,616
Additions	355	-	355
Disposals	-	-	-
At 31 August 2020	<u>70,921</u>	<u>9,950</u>	<u>60,971</u>
Depreciation			
At 1 September 2019			54,412
Charge for the year			1,117
Disposals			-
At 31 August 2020			<u>55,529</u>
Net book value			
at 31 August 2019			<u>6,204</u>
At 31 August 2020			<u>5,442</u>
In line with the depreciation policy, the original cost of the building, which is included above, has now been fully depreciated.			
	2020		2019
	£		£
7 Stocks			
Goods for resale	-		-
	<u>-</u>		<u>-</u>
8 Debtors	2020		2019
	£		£
Due within one year:			
Sundry debtors	285		285
Prepayments	1,398		1,447
	<u>1,683</u>		<u>1,732</u>

NOTES TO THE FINANCIAL STATEMENTS (*continued*)
for the year ended 31 August 2020

	2020	2019
	£	£
9 Creditors		
Amounts falling due within one year:		
Sundry creditors	691	148
Taxes and social security	448	214
Accruals	517	879
Deferred income	-	-
	<u>1,656</u>	<u>1,241</u>

10 Analysis of net assets between funds

The total unrestricted funds are allocated between the general, buildings and redundancy funds.

The unrestricted general fund provides for the day-to-day operation of the charity.

At 31 August 2020	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	5,442	11,415	16,857
Buildings fund	-	67,000	67,000
Redundancy fund	-	13,491	13,491
	<u>5,442</u>	<u>91,906</u>	<u>97,348</u>

At 31 August 2020	Tangible fixed assets	Net Current assets	Total
	£	£	£
Unrestricted funds			
General fund	6,204	14,008	20,212
Buildings fund	-	65,000	65,000
Redundancy fund	-	13,491	13,491
	<u>6,204</u>	<u>92,499</u>	<u>98,703</u>

11 Trustees and key management personnel remuneration and benefits

The charity trustees were not paid and did not receive any remuneration or benefits for their services as charity trustees during the year.

The charity trustees consider the teaching staff to be key management personnel for whom their total remuneration is as detailed in note 3a.

REPORT OF THE INDEPENDENT EXAMINER
for the year ended 31 August 2020

I report to the trustees of Jack & Jill Pre-School on the financial statements of the charity for the year ended 31 August 2020, which are set out on pages 1 to 9.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

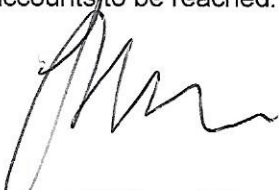
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Jacqui Williams FCA
Jacqui Williams Accountancy Limited
Chartered Accountants
14 Station Road
Chinnor
Oxfordshire

Date

12/5/2021