

JACK AND JILL PLAYGROUP

England & Wales · Charity number 1042803

Details

Other names	JACK AND JILL PRE-SCHOOL, HORSHAM, Jack and Jill Childcare
Status	Registered
Legal form	Other
Registered	1994-12-20
Register	View on the Charity Commission register

Contact

Address	Littlehaven Infant School Hawkesbourne Road Horsham RH12 4EH
Phone	01403258994
Email	office@jackandjillchildcarefacilities.com
Website	https://jack-jill.eschools.co.uk/website

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: To provide sessional daycare for 2-5 year olds and wrap around care for children aged 2-12 years.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE,ROFFEY
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£413,184	£319,258	-	-
2024-08-31	£273,371	£282,877	-	-
2023-08-31	£230,252	£206,321	-	-
2022-08-31	£197,581	£227,285	-	-
2021-08-31	£210,784	£210,354	-	-
2020-08-31	£217,273	£248,131	-	-

Trustees

Name	Role	Appointed
Lynne Batchelor	Chair	2017-06-09
Anne-Marie Romaine		2021-11-02
Katie Coulthard		2021-09-01

JACK AND JILL PLAYGROUP

England & Wales - Charity number 1042803

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
JACK & JILL PRE-SCHOOL**

Plus Accounting
Chartered Accountants
Preston Park House
South Road
Brighton
East Sussex
BN1 6SB

JACK & JILL PRE-SCHOOL

**Contents of the Financial Statements
for the year ended 31 August 2025**

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JACK & JILL PRE-SCHOOL

Report of the Trustees for the year ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups

Significant activities

The charity provides daycare for children aged 9 months to 5 years and wrap around care for children aged 2-12 years old.

FINANCIAL REVIEW

Reserves policy

At Jack and Jill preschool we are aware of the continuously changing needs and circumstances of the group. In order to help safe-guard against any unforeseen circumstances we feel it is necessary to maintain a reserve account. We would like to accumulate approximately three months running costs in the reserve and for the purpose of this calculation we will take one months running costs to be £26,000. The money in the reserve account may be used to help cover the settings overheads where necessary. Where possible the setting will accumulate funds to help cover expenses such as staff training and exit funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The members of the Management Committee are as follows:

Lynne Batchelor Chairperson

Anne-Marie Romaine Secretary

Katie Coulthard Treasurer

Trustees and Management Committee members self-nominate for roles and are voted in at the charity's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042803

Principal address

Littlehaven Infant school

Hawkesbourne Road

Horsham

West Sussex

RH12 4EH

Trustees

L Batchelor Chairperson

K Coulthard Treasurer

A Romaine

JACK & JILL PRE-SCHOOL

**Report of the Trustees
for the year ended 31 August 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Plus Accounting
Chartered Accountants
Preston Park House
South Road
Brighton
East Sussex
BN1 6SB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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 business.

The 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 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 19/05/26 and signed on its behalf by:


.....
K Coulthard - Trustee

**Independent Examiner's Report to the Trustees of
Jack & Jill Pre-School**

Independent examiner's report to the trustees of Jack & Jill Pre-School

I report to the charity trustees on my examination of the accounts of Jack & Jill Pre-School (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chris Morey

Plus Accounting
Chartered Accountants
Preston Park House
South Road
Brighton
East Sussex
BN1 6SB

Date: 27 May 2026

JACK & JILL PRE-SCHOOL

**Statement of Financial Activities
for the year ended 31 August 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		261,395	134,013
Other trading activities	2	150,495	138,438
Investment income	3	1,294	920
Total		413,184	273,371
EXPENDITURE ON			
Raising funds		-	119
Charitable activities			
Depreciation		6,309	8,106
Insurance		2,119	2,002
Office Costs		27,848	25,521
Rent		18,440	12,733
Expenditure on Charitable activities		5,637	20,287
Salaries & Social Security		253,656	211,725
Staff Training		5,249	2,384
Total		319,258	282,877
NET INCOME/(EXPENDITURE)		93,926	(9,506)
RECONCILIATION OF FUNDS			
Total funds brought forward		142,593	152,099
TOTAL FUNDS CARRIED FORWARD		236,519	142,593

The notes form part of these financial statements

JACK & JILL PRE-SCHOOL

**Balance Sheet
31 August 2025**

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	23,427	29,396
CURRENT ASSETS			
Debtors	8	3,381	2,614
Cash at bank		<u>278,481</u>	<u>163,372</u>
		281,862	165,986
CREDITORS			
Amounts falling due within one year	9	(68,770)	(52,789)
NET CURRENT ASSETS		<u>213,092</u>	<u>113,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		236,519	142,593
NET ASSETS		<u>236,519</u>	<u>142,593</u>
FUNDS	10		
Unrestricted funds		<u>236,519</u>	<u>142,593</u>
TOTAL FUNDS		<u>236,519</u>	<u>142,593</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/05/26 and were signed on its behalf by:


K Coulthard - Trustee

JACK & JILL PRE-SCHOOL

Notes to the Financial Statements for the year ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to funds. The charity's funds comprise income from privately paid sessions and grants.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended by management.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short Leasehold - 10% on cost
Fixtures & Fittings - 25% reducing balance
Computer Equipment - 3 years on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JACK & JILL PRE-SCHOOL

**Notes to the Financial Statements - continued
for the year ended 31 August 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	1,350	1,169
Session fees	148,897	136,703
Other Income	248	566
	<u>150,495</u>	<u>138,438</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,294	920
	<u>1,294</u>	<u>920</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	236,491	211,725
Social security costs	12,197	-
Other pension costs	4,968	-
	<u>253,656</u>	<u>211,725</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Pre school assistance	12	11
	<u>12</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

JACK & JILL PRE-SCHOOL

**Notes to the Financial Statements - continued
for the year ended 31 August 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	134,013
Other trading activities	138,438
Investment income	920
Total	<u>273,371</u>
EXPENDITURE ON	
Raising funds	119
Charitable activities	
Depreciation	8,106
Insurance	2,002
Office Costs	25,521
Rent	12,733
Expenditure on Charitable activities	20,287
Salaries & Social Security	211,725
Staff Training	2,384
Total	<u>282,877</u>
NET INCOME/(EXPENDITURE)	(9,506)
RECONCILIATION OF FUNDS	
Total funds brought forward	152,099
TOTAL FUNDS CARRIED FORWARD	<u><u>142,593</u></u>

JACK & JILL PRE-SCHOOL

**Notes to the Financial Statements - continued
for the year ended 31 August 2025**

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2024	74,364	3,435	2,159	79,958
Additions	-	-	340	340
	<u>74,364</u>	<u>3,435</u>	<u>2,499</u>	<u>80,298</u>
At 31 August 2025				
DEPRECIATION				
At 1 September 2024	47,097	1,907	1,558	50,562
Charge for year	5,426	169	714	6,309
	<u>52,523</u>	<u>2,076</u>	<u>2,272</u>	<u>56,871</u>
At 31 August 2025				
NET BOOK VALUE				
At 31 August 2025	<u>21,841</u>	<u>1,359</u>	<u>227</u>	<u>23,427</u>
At 31 August 2024	<u>27,267</u>	<u>1,528</u>	<u>601</u>	<u>29,396</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	1,635	1,154
Prepayments and accrued income	1,746	1,460
	<u>3,381</u>	<u>2,614</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	481	-
Other creditors	68,289	52,789
	<u>68,770</u>	<u>52,789</u>

10. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	142,593	93,926	236,519
	<u>142,593</u>	<u>93,926</u>	<u>236,519</u>
TOTAL FUNDS			
	<u>142,593</u>	<u>93,926</u>	<u>236,519</u>

JACK & JILL PRE-SCHOOL

**Notes to the Financial Statements - continued
for the year ended 31 August 2025**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	413,184	(319,258)	93,926
TOTAL FUNDS	<u>413,184</u>	<u>(319,258)</u>	<u>93,926</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	152,099	(9,506)	142,593
TOTAL FUNDS	<u>152,099</u>	<u>(9,506)</u>	<u>142,593</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,371	(282,877)	(9,506)
TOTAL FUNDS	<u>273,371</u>	<u>(282,877)</u>	<u>(9,506)</u>

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	152,099	84,420	236,519
TOTAL FUNDS	<u>152,099</u>	<u>84,420</u>	<u>236,519</u>

JACK & JILL PRE-SCHOOL

**Notes to the Financial Statements - continued
for the year ended 31 August 2025**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	686,555	(602,135)	84,420
TOTAL FUNDS	<u>686,555</u>	<u>(602,135)</u>	<u>84,420</u>

11. RELATED PARTY DISCLOSURES

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

JACK & JILL PRE-SCHOOL

**Detailed Statement of Financial Activities
for the year ended 31 August 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants - WSCC Funding	261,395	134,013
Other trading activities		
Fundraising events	1,350	1,169
Session fees	148,897	136,703
Other Income	248	566
	<hr/>	<hr/>
	150,495	138,438
Investment income		
Deposit account interest	1,294	920
	<hr/>	<hr/>
Total incoming resources	413,184	273,371
EXPENDITURE		
Other trading activities		
Project Costs	-	119
Charitable activities		
Wages	236,491	211,725
Social security	12,197	-
Pensions	4,968	-
Activities and equipment	5,637	20,287
Professional fees	5,875	5,314
Insurance	2,119	2,002
Office costs and sundry costs	17,056	15,964
Telephone	3,443	3,332
Postage and stationery	1,256	683
Rent	18,440	12,733
Staff Training	5,249	2,384
Short leasehold	5,426	7,436
Plant and machinery	169	510
Computer equipment	714	160
Bank Charges	218	228
	<hr/>	<hr/>
	319,258	282,758
	<hr/>	<hr/>
Total resources expended	319,258	282,877
	<hr/>	<hr/>
Net income/(expenditure)	93,926	(9,506)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

JACK AND JILL PLAYGROUP

England & Wales - Charity number 1042803

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 August 2024
for
Jack & Jill Pre-School**

Jack & Jill Pre-School

**Contents of the Financial Statements
for the Year Ended 31 August 2024**

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Jack & Jill Pre-School
Report of the Trustees
for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

The charity provides daycare for children aged 9 months to 5 years and wrap around care for children aged 2-12 years old.

FINANCIAL REVIEW

Reserves policy

At Jack and Jill preschool we are aware of the continuously changing needs and circumstances of the group. In order to help safe-guard against any unforeseen circumstances we feel it is necessary to maintain a reserve account. We would like to accumulate approximately three months running costs in the reserve and for the purpose of this calculation we will take one months running costs to be £26,000. The money in the reserve account may be used to help cover the settings overheads where necessary. Where possible the setting will accumulate funds to help cover expenses such as staff training and exit funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The members of the Management Committee are as follows:

Lynne Batchelor	Chairperson
Anne-Marie Romaine	Secretary
Katie Coulthard	Treasurer

Trustees and Management Committee members self-nominate for roles and are voted in at the charity's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042803

Principal address

Littlehaven Infant school
Hawkesbourne Road
Horsham
West Sussex
RH12 4EH

Trustees

Trustees
Miss L Batchelor - Chairperson
K Coulthard - Treasurer
A Romaine - Secretary

Jack & Jill Pre-School
Report of the Trustees
for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

P R Collins
FCA
Warren House Accountants Limited
4 The Courtyard
Holmsted Farm
Staplefield Road
Cuckfield
West Sussex
RH17 5JF

Approved by order of the board of trustees on 25/03/25 and signed on its behalf by:

K Coulthard

K Coulthard - Trustee

**Independent Examiner's Report to the Trustees of
Jack & Jill Pre-School**

Independent examiner's report to the trustees of Jack & Jill Pre-School

I report to the charity trustees on my examination of the accounts of Jack & Jill Pre-School (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

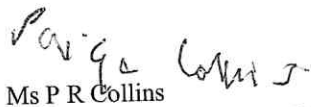
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Ms P R Collins

Date: 31/3/2025

Jack & Jill Pre-School

**Statement of Financial Activities
for the Year Ended 31 August 2024**

		31.8.24	31.8.23
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		134,013	101,374
Other trading activities	2	138,438	128,569
Investment income	3	920	309
Total		<u>273,371</u>	<u>230,252</u>
EXPENDITURE ON			
Raising funds		119	2,751
Charitable activities			
Salaries & social security		211,725	148,432
Staff training and development		2,384	815
Rent		12,733	17,400
Expenditure on charitable activities		20,287	4,700
Office costs		25,521	21,952
Insurance		2,002	1,962
Depreciation		8,106	8,309
Total		<u>282,877</u>	<u>206,321</u>
NET INCOME/(EXPENDITURE)		(9,506)	23,931
RECONCILIATION OF FUNDS			
Total funds brought forward		152,099	128,168
TOTAL FUNDS CARRIED FORWARD		<u><u>142,593</u></u>	<u><u>152,099</u></u>

The notes form part of these financial statements

Jack & Jill Pre-School

**Balance Sheet
31 August 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	7	29,396	37,502
CURRENT ASSETS			
Debtors	8	2,614	1,919
Cash at bank and in hand		163,372	137,266
		165,986	139,185
CREDITORS			
Amounts falling due within one year	9	(52,789)	(24,588)
NET CURRENT ASSETS		113,197	114,597
TOTAL ASSETS LESS CURRENT LIABILITIES		142,593	152,099
NET ASSETS		142,593	152,099
FUNDS	10		
Unrestricted funds		142,593	152,099
TOTAL FUNDS		142,593	152,099

The financial statements were approved by the Board of Trustees and authorised for issue on 25/03/25 and were signed on its behalf by:


K Coulthard - Trustee

Jack & Jill Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% Straight Line
Short Lease Premium - 10% Straight Line
Fixtures & Fittings - 25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	1,169	2,358
Session fees	136,703	125,061
Other income	566	1,150
	<hr/> 138,438 <hr/>	<hr/> 128,569 <hr/>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>920</u>	<u>309</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
	11	7
Pre school assistance	<u>11</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	101,374
Other trading activities	128,569
Investment income	<u>309</u>
Total	<u>230,252</u>
 EXPENDITURE ON	
Raising funds	2,751
 Charitable activities	
Salaries & social security	148,432
Staff training and development	815
Rent	17,400
Expenditure on charitable activities	4,700
Office costs	21,952
Insurance	1,962
Depreciation	<u>8,309</u>
Total	<u>206,321</u>
 NET INCOME	 23,931
 RECONCILIATION OF FUNDS	
Total funds brought forward	128,168

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				Unrestricted fund £
				152,099
7. TANGIBLE FIXED ASSETS	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2023 and 31 August 2024	74,364	3,435	2,159	79,958
DEPRECIATION				
At 1 September 2023	39,661	1,397	1,398	42,456
Charge for year	7,436	510	160	8,106
At 31 August 2024	47,097	1,907	1,558	50,562
NET BOOK VALUE				
At 31 August 2024	27,267	1,528	601	29,396
At 31 August 2023	34,703	2,038	761	37,502
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.8.24 £	31.8.23 £
Trade debtors			1,154	516
Prepayments			1,460	1,403
			2,614	1,919
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.8.24 £	31.8.23 £
Other creditors			52,789	24,588

Jack & Jill Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

10. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	152,099	(9,506)	142,593
TOTAL FUNDS	<u>152,099</u>	<u>(9,506)</u>	<u>142,593</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,371	(282,877)	(9,506)
TOTAL FUNDS	<u>273,371</u>	<u>(282,877)</u>	<u>(9,506)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	128,168	23,931	152,099
TOTAL FUNDS	<u>128,168</u>	<u>23,931</u>	<u>152,099</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,252	(206,321)	23,931
TOTAL FUNDS	<u>230,252</u>	<u>(206,321)</u>	<u>23,931</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

10. MOVEMENT IN FUNDS - continued

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	128,168	14,425	142,593
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>128,168</u>	<u>14,425</u>	<u>142,593</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	503,623	(489,198)	14,425
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>503,623</u>	<u>(489,198)</u>	<u>14,425</u>

11. RELATED PARTY DISCLOSURES

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

Jack & Jill Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2024**

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
WSCC funding	134,013	101,374
Other trading activities		
Fundraising events	1,169	2,358
Session fees	136,703	125,061
Other income	566	1,150
	138,438	128,569
Investment income		
Deposit account interest	920	309
Total incoming resources	273,371	230,252
EXPENDITURE		
Other trading activities		
Fundraising costs	-	67
Project costs	119	2,684
	119	2,751
Charitable activities		
Wages	211,725	148,432
Insurance	2,002	1,962
Telephone	3,332	2,412
Postage and stationery	683	848
Staff training	2,384	815
Rent	12,733	17,400
Activities & Equipment	20,287	4,700
Office costs	14,603	12,617
Sundry	1,361	740
Professional fees	5,314	5,063
Depreciation of tangible fixed assets	8,106	8,309
Bank interest	228	272
	282,758	203,570
Total resources expended	282,877	206,321
Net (expenditure)/income	(9,506)	23,931

This page does not form part of the statutory financial statements

JACK AND JILL PLAYGROUP

England & Wales - Charity number 1042803

Accounts

REGISTERED CHARITY NUMBER: 1042803

**Report of the Trustees and
Financial Statements for the Year Ended 31 August 2023
for
Jack & Jill Pre-School**

Jack & Jill Pre-School

**Contents of the Financial Statements
for the Year Ended 31 August 2023**

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Balance Sheet	5
Notes to the Financial Statements	6 to 10
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Jack & Jill Pre-School

Report of the Trustees for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

The charity provides daycare for 3-5 year olds and wrap around care for children aged 2-12 years old.

FINANCIAL REVIEW

Reserves policy

At Jack and Jill preschool we are aware of the continuously changing needs and circumstances of the group. In order to help safe-guard against any unforeseen circumstances we feel it is necessary to maintain a reserve account. We would like to accumulate approximately three months running costs in the reserve and for the purpose of this calculation we will take one month's running costs to be £24,000. The money in the reserve account may be used to help cover the settings overheads where necessary. Where possible the setting will accumulate funds to help cover expenses such as staff training and exit funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The members of the Management Committee are as follows:

Lynne Batchelor	Chairperson
Anne-Marie Romaine	Secretary
Katie Coulthard	Treasurer

Trustees and Management Committee members self-nominate for roles and are voted in at the charity's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042803

Principal address

Littlehaven Infant school
Hawkesbourne Road
Horsham
West Sussex
RH12 4EH

Trustees

Trustees
Miss L Batchelor - Chairperson
K Coulthard - Treasurer
C Monk - (resigned 17.04.2023)
A Romaine - Secretary

Jack & Jill Pre-School

**Report of the Trustees
for the Year Ended 31 August 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

P R Collins

FCA

Warren House Accountants Limited

4 The Courtyard

Holmsted Farm

Staplefield Road

Cuckfield

West Sussex

RH17 5JF

Approved by order of the board of trustees on 27/3/24 and signed on its behalf by:



K Coulthard - Trustee

**Independent Examiner's Report to the Trustees of
Jack & Jill Pre-School**

Independent examiner's report to the trustees of Jack & Jill Pre-School

I report to the charity trustees on my examination of the accounts of Jack & Jill Pre-School (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

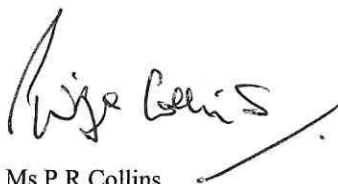
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ms P R Collins

Date: 3rd April 2024

Jack & Jill Pre-School

**Statement of Financial Activities
for the Year Ended 31 August 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		101,374	94,328
Other trading activities	2	128,569	103,245
Investment income	3	309	8
Total		<u>230,252</u>	<u>197,581</u>
 EXPENDITURE ON			
Raising funds		2,751	12,975
Charitable activities			
Salaries & social security		148,432	165,954
Staff training and development		815	937
Rent		17,400	17,400
Expenditure on charitable activities		4,700	3,715
Office costs		21,952	16,023
Insurance		1,962	1,936
Depreciation		8,309	8,345
Total		<u>206,321</u>	<u>227,285</u>
NET INCOME/(EXPENDITURE)		23,931	(29,704)
 RECONCILIATION OF FUNDS			
Total funds brought forward		128,168	157,872
TOTAL FUNDS CARRIED FORWARD		<u><u>128,168</u></u>	<u><u>157,872</u></u>

The notes form part of these financial statements

Jack & Jill Pre-School

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	7	37,502	45,012
CURRENT ASSETS			
Debtors	8	1,919	7,682
Cash at bank and in hand		137,266	92,852
		<u>139,185</u>	<u>100,534</u>
CREDITORS			
Amounts falling due within one year	9	(24,588)	(17,378)
		<u>114,597</u>	<u>83,156</u>
NET CURRENT ASSETS			
		<u>152,099</u>	<u>128,168</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>152,099</u>	<u>128,168</u>
NET ASSETS			
		<u>152,099</u>	<u>128,168</u>
FUNDS			
Unrestricted funds	10	<u>152,099</u>	<u>128,168</u>
TOTAL FUNDS			
		<u>152,099</u>	<u>128,168</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/3/24 and were signed on its behalf by:


K Coulthard - Trustee

Jack & Jill Pre-School

**Notes to the Financial Statements
for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% Straight Line
Short Lease Premium - 10% Straight Line
Fixtures & Fittings - 25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	2,358	2,127
Session fees	125,061	100,404
Other income	1,150	714
	<u>128,569</u>	<u>103,245</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	309	8
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
	7	11
Pre school assistance	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	94,328
Other trading activities	103,245
Investment income	8
Total	<u>207,581</u>
 EXPENDITURE ON	
Raising funds	12,975
 Charitable activities	
Salaries & social security	165,954
Staff training and development	937
Rent	17,400
Expenditure on charitable activities	3,715
Office costs	16,023
Insurance	1,936
Depreciation	8,345
Total	<u>227,285</u>
 NET INCOME/(EXPENDITURE)	 (29,704)
 RECONCILIATION OF FUNDS	
Total funds brought forward	157,872

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

128,168

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2022	74,364	3,435	1,360	79,159
Additions	-	-	799	799
	<u>74,364</u>	<u>3,435</u>	<u>2,159</u>	<u>79,958</u>
At 31 August 2023	74,364	3,435	2,159	79,958
DEPRECIATION				
At 1 September 2022	32,224	718	1,205	34,147
Charge for year	7,437	679	193	8,309
	<u>39,661</u>	<u>1,397</u>	<u>1,398</u>	<u>42,456</u>
At 31 August 2023	39,661	1,397	1,398	42,456
NET BOOK VALUE				
At 31 August 2023	<u>34,703</u>	<u>2,038</u>	<u>761</u>	<u>37,502</u>
At 31 August 2022	<u>42,140</u>	<u>2,717</u>	<u>155</u>	<u>45,012</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade debtors	516	7,424
Prepayments	1,403	258
	<u>1,919</u>	<u>7,682</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other creditors	24,588	17,378
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	128,168	23,931	152,099
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>128,168</u>	<u>23,931</u>	<u>152,099</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	230,252	(206,321)	23,931
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>230,252</u>	<u>(206,321)</u>	<u>23,931</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	157,872	(29,704)	128,168
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>157,872</u>	<u>(29,704)</u>	<u>128,168</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	197,581	(227,285)	(29,704)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>197,581</u>	<u>(227,285)</u>	<u>(29,704)</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

10. MOVEMENT IN FUNDS - continued

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	157,872	(5,773)	152,099
TOTAL FUNDS	157,872	(5,773)	152,099

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	427,833	(433,606)	(5,773)
TOTAL FUNDS	427,833	(433,606)	(5,773)

11. RELATED PARTY DISCLOSURES

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

Jack & Jill Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2023**

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
WSCC funding	101,374	94,328
Other trading activities		
Fundraising events	2,358	2,127
Session fees	125,061	100,404
Other income	1,150	714
	128,569	103,245
Investment income		
Deposit account interest	309	8
	230,252	197,581
EXPENDITURE		
Other trading activities		
Fundraising costs	67	-
Bad debts	-	10,751
Project costs	2,684	2,224
	2,751	12,975
Charitable activities		
Wages	148,432	165,954
Insurance	1,962	1,936
Telephone	2,412	2,055
Postage and stationery	848	634
Staff training	815	937
Rent	17,400	17,400
Activities & Equipment	4,700	3,715
Office costs	12,617	7,360
Sundry	740	784
Professional fees	5,063	4,714
Depreciation of tangible fixed assets	8,309	8,345
Bank interest	272	476
	203,570	214,310
Total resources expended	206,321	227,285
Net income/(expenditure)	23,931	(29,704)

This page does not form part of the statutory financial statements

JACK AND JILL PLAYGROUP

England & Wales - Charity number 1042803

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 August 2022
for
Jack & Jill Pre-School**

Jack & Jill Pre-School

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for the Year Ended 31 August 2022**

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Jack & Jill Pre-School

Report of the Trustees for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

The charity provides daycare for 3-5 year olds and wrap around care for children aged 2-12 years old.

FINANCIAL REVIEW

Reserves policy

At Jack and Jill preschool we are aware of the continuously changing needs and circumstances of the group. In order to help safe-guard against any unforeseen circumstances we feel it is necessary to maintain a reserve account. We would like to accumulate approximately three months running costs in the reserve and for the purpose of this calculation we will take one months running costs to be £24,000. The money in the reserve account may be used to help cover the settings overheads where necessary. Where possible the setting will accumulate funds to help cover expenses such as staff training and exit funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The members of the Management Committee are as follows:

Lynne Batchelor	Chairperson
Catherine Monk	Secretary
Katherine Coulthard	Treasurer
Anne-Marie Romaine	Member

Trustees and Management Committee members self-nominate for roles and are voted in at the charity's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042803

Principal address

Littlehaven Infant school
Hawkesbourne Road
Horsham
West Sussex
RH12 4EH

Trustees

Trustees

Mrs M Bullen Treasurer (resigned 27.09.21)

Miss L Batchelor Secretary

K Coulthard Treasurer

C Monk (appointed 2.11.21)

A Romaine (appointed 2.11.21)

Mrs J Parry (resigned 27.09.21)

Jack & Jill Pre-School

**Report of the Trustees
for the Year Ended 31 August 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

P R Collins

FCA

Warren House Accountants Limited

4 The Courtyard

Holmsted Farm

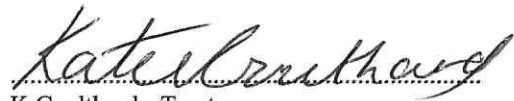
Staplefield Road

Cuckfield

West Sussex

RH17 5JF

Approved by order of the board of trustees on 30/3/23 and signed on its behalf by:



K Coulthard - Trustee

**Independent Examiner's Report to the Trustees of
Jack & Jill Pre-School**

Independent examiner's report to the trustees of Jack & Jill Pre-School

I report to the charity trustees on my examination of the accounts of Jack & Jill Pre-School (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



P R Collins
FCA

Date: 12th Aug 2023

Jack & Jill Pre-School

**Statement of Financial Activities
for the Year Ended 31 August 2022**

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		94,328	139,906
Other trading activities	2	103,245	70,872
Investment income	3	8	6
Total		<u>197,581</u>	<u>210,784</u>
 EXPENDITURE ON			
Raising funds		12,975	993
Charitable activities			
Salaries & social security		165,954	160,884
Staff training and development		937	1,479
Rent		17,400	17,400
Expenditure on charitable activities		3,715	2,529
Office costs		16,023	17,401
Insurance		1,936	1,916
Depreciation		8,345	7,752
Total		<u>227,285</u>	<u>210,354</u>
NET INCOME/(EXPENDITURE)		(29,704)	430
 RECONCILIATION OF FUNDS			
Total funds brought forward		157,872	157,442
TOTAL FUNDS CARRIED FORWARD		<u><u>128,168</u></u>	<u><u>157,872</u></u>

The notes form part of these financial statements

Jack & Jill Pre-School

**Balance Sheet
31 August 2022**

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	7	45,012	50,715
CURRENT ASSETS			
Debtors	8	7,682	19,088
Cash at bank and in hand		92,852	107,923
		<hr/>	<hr/>
		100,534	127,011
CREDITORS			
Amounts falling due within one year	9	(17,378)	(19,854)
		<hr/>	<hr/>
NET CURRENT ASSETS		83,156	107,157
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		128,168	157,872
		<hr/>	<hr/>
NET ASSETS		128,168	157,872
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		128,168	157,872
		<hr/>	<hr/>
TOTAL FUNDS		128,168	157,872
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on30.3.23..... and were signed on its behalf by:



K Coulthard - Trustee

Jack & Jill Pre-School

**Notes to the Financial Statements
for the Year Ended 31 August 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% Straight Line
Short Lease Premium - 10% Straight Line
Fixtures & Fittings - 25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fundraising events	2,127	3,028
Session fees	100,404	65,530
Other income	714	2,314
	<u>103,245</u>	<u>70,872</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	8	6
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Pre school assistance	11	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	139,906
Other trading activities	70,872
Investment income	6
Total	<u>210,784</u>
EXPENDITURE ON	
Raising funds	993
Charitable activities	
Salaries & social security	160,884
Staff training and development	1,479
Rent	17,400
Expenditure on charitable activities	2,529
Office costs	17,401
Insurance	1,916
Depreciation	7,752
Total	<u>210,354</u>
NET INCOME	430
RECONCILIATION OF FUNDS	
Total funds brought forward	157,442

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

157,872

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2021	74,364	944	1,210	76,518
Additions	-	2,491	150	2,641
	<u>74,364</u>	<u>3,435</u>	<u>1,360</u>	<u>79,159</u>
At 31 August 2022	74,364	3,435	1,360	79,159
DEPRECIATION				
At 1 September 2021	24,788	87	928	25,803
Charge for year	7,436	631	277	8,344
	<u>32,224</u>	<u>718</u>	<u>1,205</u>	<u>34,147</u>
At 31 August 2022	32,224	718	1,205	34,147
NET BOOK VALUE				
At 31 August 2022	<u>42,140</u>	<u>2,717</u>	<u>155</u>	<u>45,012</u>
At 31 August 2021	<u>49,576</u>	<u>857</u>	<u>282</u>	<u>50,715</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	7,424	17,759
Prepayments	258	1,329
	<u>7,682</u>	<u>19,088</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Other creditors	17,378	19,854
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	157,872	(29,704)	128,168
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>157,872</u>	<u>(29,704)</u>	<u>128,168</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,581	(227,285)	(29,704)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>197,581</u>	<u>(227,285)</u>	<u>(29,704)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	157,442	430	157,872
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>157,442</u>	<u>430</u>	<u>157,872</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,784	(210,354)	430
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>210,784</u>	<u>(210,354)</u>	<u>430</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

10. MOVEMENT IN FUNDS - continued

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	157,442	(29,274)	128,168
TOTAL FUNDS	<u>157,442</u>	<u>(29,274)</u>	<u>128,168</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	408,365	(437,639)	(29,274)
TOTAL FUNDS	<u>408,365</u>	<u>(437,639)</u>	<u>(29,274)</u>

11. RELATED PARTY DISCLOSURES

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

Jack & Jill Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
WSSC funding	94,328	139,906
Other trading activities		
Fundraising events	2,127	3,028
Session fees	100,404	65,530
Other income	714	2,314
	103,245	70,872
Investment income		
Deposit account interest	8	6
	197,581	210,784
EXPENDITURE		
Other trading activities		
Bad debts	10,751	-
Project costs	2,224	993
	12,975	993
Charitable activities		
Wages	165,954	160,884
Insurance	1,936	1,916
Telephone	2,055	2,162
Postage and stationery	634	1,022
Staff training	937	1,479
Rent	17,400	17,400
Activities & Equipment	3,715	2,529
Office costs	7,360	8,084
Sundry	784	1,337
Professional fees	4,714	4,305
Depreciation of tangible fixed assets	8,345	7,752
Bank interest	476	491
	214,310	209,361
Total resources expended	227,285	210,354
Net (expenditure)/income	(29,704)	430

This page does not form part of the statutory financial statements

JACK AND JILL PLAYGROUP

England & Wales - Charity number 1042803

Accounts

9 MAY 2022

**Report of the Trustees and
Financial Statements for the Year Ended 31 August 2021
for
Jack & Jill Pre-School**

Jack & Jill Pre-School

**Contents of the Financial Statements
for the Year Ended 31 August 2021**

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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Jack & Jill Pre-School
Report of the Trustees
for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

The charity provides daycare for 3-5 year olds and wrap around care for children aged 2-12 years old.

FINANCIAL REVIEW

Reserves policy

At Jack and Jill preschool we are aware of the continuously changing needs and circumstances of the group. In order to help safe-guard against any unforeseen circumstances we feel it is necessary to maintain a reserve account. We would like to accumulate approximately three months running costs in the reserve and for the purpose of this calculation we will take one months running costs to be £24,000. The money in the reserve account may be used to help cover the settings overheads where necessary. Where possible the setting will accumulate funds to help cover expenses such as staff training and exit funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The members of the Management Committee are as follows:

Sandra Hawkins	Chairman
Melanie Bullen	Treasurer
Lynne Batchelor	Secretary
Catherine Monk	Member
Anne-Marie Romaine	Member
Jo Parry	Member

Trustees and Management Committee members self-nominate for roles and are voted in at the charity's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042803

Principal address

Littlehaven Infant school
Hawkesbourne Road
Horsham
West Sussex
RH12 4EH

Jack & Jill Pre-School
Report of the Trustees
for the Year Ended 31 August 2021

Trustees

Trustees

Mrs M Bullen Treasurer (resigned 27.9.21)
Miss S Hawkins Chairperson (resigned 25.9.20)
Miss L Batchelor Chairperson
Mrs J Parry (appointed 25.9.20) (resigned 27.9.21)
K Coulthard Treasurer (appointed 1.9.21)
C Monk Secretary (appointed 2.11.21)
A Romaine (appointed 2.11.21)

P R Collins

FCA

Warren House Accountants Limited

4 The Courtyard

Holmsted Farm

Staplefield Road

Cuckfield

West Sussex

RH17 5JF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 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 those financial statements, the 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 business.

The 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 Reports) 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.

Approved by order of the board of trustees on 26/04/22 and signed on its behalf by:



K Coulthard - Trustee

**Independent Examiner's Report to the Trustees of
Jack & Jill Pre-School**

Independent examiner's report to the trustees of Jack & Jill Pre-School

I report to the charity trustees on my examination of the accounts of Jack & Jill Pre-School (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



PR Collins FCA
Warren House Accountants Limited
4 The Courtyard
Holmsted Farm
Staplefield Road
Cuckfield
West Sussex
RH17 5JF

Date: 9th May 2022

Jack & Jill Pre-School

**Statement of Financial Activities
for the Year Ended 31 August 2021**

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		139,906	139,875
Other trading activities	2	70,872	77,368
Investment income	3	6	30
Total		210,784	217,273
 EXPENDITURE ON			
Raising funds		993	249
Charitable activities			
Salaries & social security		160,884	191,782
Staff training and development		1,479	1,240
Rent		17,400	18,533
Expenditure on charitable activities		2,529	2,425
Office costs		17,401	24,314
Insurance		1,916	1,897
Depreciation		7,752	7,691
Total		210,354	248,131
NET INCOME/(EXPENDITURE)		430	(30,858)
 RECONCILIATION OF FUNDS			
Total funds brought forward		157,442	188,300
TOTAL FUNDS CARRIED FORWARD		157,872	157,442

The notes form part of these financial statements

Jack & Jill Pre-School

Balance Sheet
31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
FIXED ASSETS			
Tangible assets	7	50,715	57,723
CURRENT ASSETS			
Debtors	8	19,088	17,669
Cash at bank and in hand		107,923	101,824
		<u>127,011</u>	<u>119,493</u>
CREDITORS			
Amounts falling due within one year	9	(19,854)	(19,774)
		<u>107,157</u>	<u>99,719</u>
NET CURRENT ASSETS			
		<u>157,872</u>	<u>157,442</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>157,872</u>	<u>157,442</u>
NET ASSETS			
		<u>157,872</u>	<u>157,442</u>
FUNDS	10		
Unrestricted funds		<u>157,872</u>	<u>157,442</u>
TOTAL FUNDS		<u>157,872</u>	<u>157,442</u>

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



K Coulthard - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 August 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% Straight Line
Short Lease Premium - 10% Straight Line
Fixtures & Fittings - 25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	3,028	1,265
Session fees	65,530	75,757
Other income	2,314	346
	<u>70,872</u>	<u>77,368</u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	6	30
	<u>6</u>	<u>30</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
Pre school assistance	8	11
	<u>8</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	139,875
Other trading activities	77,368
Investment income	30
Total	<u>217,273</u>
 EXPENDITURE ON	
Raising funds	249
 Charitable activities	
Salaries & social security	191,782
Staff training and development	1,240
Rent	18,533
Expenditure on charitable activities	2,425

Jack & Jill Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund
		£
Office costs		24,314
Insurance		1,897
Depreciation		7,691
Total		<u>248,131</u>
NET INCOME/(EXPENDITURE)		<u>(30,858)</u>
RECONCILIATION OF FUNDS		
Total funds brought forward		188,300
TOTAL FUNDS CARRIED FORWARD		<u><u>157,442</u></u>

7. TANGIBLE FIXED ASSETS				
	Short leasehold	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 September 2020	74,364	200	1,210	75,774
Additions	-	744	-	744
At 31 August 2021	<u>74,364</u>	<u>944</u>	<u>1,210</u>	<u>76,518</u>
DEPRECIATION				
At 1 September 2020	17,351	29	671	18,051
Charge for year	7,437	58	257	7,752
At 31 August 2021	<u>24,788</u>	<u>87</u>	<u>928</u>	<u>25,803</u>
NET BOOK VALUE				
At 31 August 2021	<u>49,576</u>	<u>857</u>	<u>282</u>	<u>50,715</u>
At 31 August 2020	<u>57,013</u>	<u>171</u>	<u>539</u>	<u>57,723</u>

Jack & Jill Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.21	31.8.20
	£	£
Trade debtors	17,759	16,408
Prepayments	1,329	1,261
	<u>19,088</u>	<u>17,669</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.21	31.8.20
	£	£
Taxation and social security	-	520
Other creditors	19,854	19,254
	<u>19,854</u>	<u>19,774</u>

10. MOVEMENT IN FUNDS		Net movement in funds	At 31.8.21
	At 1.9.20	£	£
Unrestricted funds			
General fund	157,442	430	157,872
	<u>157,442</u>	<u>430</u>	<u>157,872</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	210,784	(210,354)	430
	<u>210,784</u>	<u>(210,354)</u>	<u>430</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	188,300	(30,858)	157,442
	<u>188,300</u>	<u>(30,858)</u>	<u>157,442</u>

Jack & Jill Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,273	(248,131)	(30,858)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>217,273</u>	<u>(248,131)</u>	<u>(30,858)</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	188,300	(30,428)	157,872
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>188,300</u>	<u>(30,428)</u>	<u>157,872</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	428,057	(458,485)	(30,428)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>428,057</u>	<u>(458,485)</u>	<u>(30,428)</u>

11. RELATED PARTY DISCLOSURES

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

Jack & Jill Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	31.8.21	31.8.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
WSCC funding	139,906	139,875
Other trading activities		
Fundraising events	3,028	1,265
Session fees	65,530	75,757
Other income	2,314	346
	<hr/>	<hr/>
	70,872	77,368
Investment income		
Deposit account interest	6	30
	<hr/>	<hr/>
Total incoming resources	210,784	217,273
EXPENDITURE		
Other trading activities		
Fundraising costs	-	249
Project costs	993	-
	<hr/>	<hr/>
	993	249
Charitable activities		
Wages	160,884	191,782
Insurance	1,916	1,897
Telephone	2,162	2,076
Postage and stationery	1,022	1,770
Staff training	1,479	1,240
Rent	17,400	18,533
Activities & Equipment	2,529	2,425
Office costs	8,084	14,949
Sundry	1,337	658
Professional fees	4,305	4,575
Depreciation of tangible fixed assets	7,752	7,691
Bank interest	491	286
	<hr/>	<hr/>
	209,361	247,882
Total resources expended	210,354	248,131
	<hr/>	<hr/>
Net income/(expenditure)	430	(30,858)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

JACK AND JILL PLAYGROUP

England & Wales - Charity number 1042803

Accounts

REGISTERED CHARITY NUMBER: 1042803

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
JACK & JILL PRE-SCHOOL**

JACK & JILL PRE-SCHOOL

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

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JACK & JILL PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

The charity provides daycare for 3-5 year olds and wrap around care for children aged 2-12 years old.

FINANCIAL REVIEW

Reserves policy

At Jack and Jill preschool we are aware of the continuously changing needs and circumstances of the group. In order to help safe-guard against any unforeseen circumstances we feel it is necessary to maintain a reserve account. We would like to accumulate approximately three months running costs in the reserve and for the purpose of this calculation we will take one months running costs to be £24,000. The money in the reserve account may be used to help cover the settings overheads where necessary. Where possible the setting will accumulate funds to help cover expenses such as staff training and exit funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The members of the Management Committee are as follows:

Sandra Hawkins	Chairman
Melanie Bullen	Treasurer
Lynne Batchelor	Member
Sarah Ward	Member
Celia Smyth	Member
Joanne Parry	Member

Trustees and Management Committee members self-nominate for roles and are voted in at the charity's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042803

Principal address

Littlehaven Infant school
Hawkesbourne Road
Horsham
West Sussex
RH12 4EH

Trustees

Mrs M Bullen Treasurer
Miss S Hawkins Chairperson (resigned 25/9/20)
Miss L Batchelor Secretary
Mrs J Parry
Mrs C Smyth (resigned 31/7/20)
Mrs B Sendall (resigned 20/3/20)

JACK & JILL PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS

P R Collins
FCA
Warren House Accountants Limited
4 The Courtyard
Holmsted Farm
Staplefield Road
Cuckfield
West Sussex
RH17 5JF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 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 those financial statements, the 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 business.

The 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 Reports) 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.

24/03/2021

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

MBullen

.....
Mrs M Bullen - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JACK & JILL PRE-SCHOOL**

Independent examiner's report to the trustees of Jack & Jill Pre-School

I report to the charity trustees on my examination of the accounts of Jack & Jill Pre-School (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P R Collins
FCA
Warren House Accountants Limited
4 The Courtyard
Holmsted Farm
Staplefield Road
Cuckfield
West Sussex
RH17 5JF

Date: 31st March 2021

JACK & JILL PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		139,875	168,173
Other trading activities	2	77,368	136,598
Investment income	3	<u>30</u>	<u>22</u>
Total		217,273	304,793
EXPENDITURE ON			
Raising funds		249	624
Charitable activities			
Salaries & social security		191,782	212,397
Rent		18,533	20,800
Office costs		27,979	33,946
Insurance		1,897	1,874
Depreciation		7,691	7,450
Total		<u>248,131</u>	<u>277,091</u>
NET INCOME/(EXPENDITURE)		(30,858)	27,702
RECONCILIATION OF FUNDS			
Total funds brought forward		188,300	160,598
TOTAL FUNDS CARRIED FORWARD		<u>157,442</u>	<u>188,300</u>

The notes form part of these financial statements

JACK & JILL PRE-SCHOOL

BALANCE SHEET 31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	7	57,723	64,934
CURRENT ASSETS			
Debtors	8	17,669	25,151
Cash at bank and in hand		<u>101,824</u>	<u>124,795</u>
		119,493	149,946
CREDITORS			
Amounts falling due within one year	9	(19,774)	(26,580)
		<u>99,719</u>	<u>123,366</u>
NET CURRENT ASSETS			
		157,442	188,300
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>157,442</u>	<u>188,300</u>
NET ASSETS			
		<u>157,442</u>	<u>188,300</u>
FUNDS			
Unrestricted funds	10	157,442	188,300
TOTAL FUNDS		<u>157,442</u>	<u>188,300</u>

The financial statements were approved by the Board of Trustees and authorised for issue on24/03/2021..... and were signed on its behalf by:

M Bullen

.....
M Bullen - Trustee

The notes form part of these financial statements

JACK & JILL PRE-SCHOOL

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% Straight Line
Short Lease Premium - 10% Straight Line
Fixtures & Fittings - 25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	1,265	3,393
Session fees	75,757	131,999
Other income	346	1,206
	<u>77,368</u>	<u>136,598</u>

JACK & JILL PRE-SCHOOL

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

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>30</u>	<u>22</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
	<u>11</u>	<u>15</u>
Pre school assistance		

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	168,173
Other trading activities	136,598
Investment income	<u>22</u>
Total	304,793
EXPENDITURE ON	
Raising funds	624
Charitable activities	
Salaries & social security	212,397
Rent	20,800
Office costs	33,946
Insurance	1,874
Depreciation	<u>7,450</u>
Total	277,091
NET INCOME	27,702
RECONCILIATION OF FUNDS	
Total funds brought forward	160,598

JACK & JILL PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020****6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**Unrestricted
fund
£**TOTAL FUNDS CARRIED FORWARD**188,300**7. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2019	74,364	-	930	75,294
Additions	<u>-</u>	<u>200</u>	<u>280</u>	<u>480</u>
At 31 August 2020	<u>74,364</u>	<u>200</u>	<u>1,210</u>	<u>75,774</u>
DEPRECIATION				
At 1 September 2019	9,915	-	445	10,360
Charge for year	<u>7,436</u>	<u>29</u>	<u>226</u>	<u>7,691</u>
At 31 August 2020	<u>17,351</u>	<u>29</u>	<u>671</u>	<u>18,051</u>
NET BOOK VALUE				
At 31 August 2020	<u>57,013</u>	<u>171</u>	<u>539</u>	<u>57,723</u>
At 31 August 2019	<u>64,449</u>	<u>-</u>	<u>485</u>	<u>64,934</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	16,408	23,415
Prepayments	<u>1,261</u>	<u>1,736</u>
	<u>17,669</u>	<u>25,151</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Taxation and social security	520	-
Other creditors	<u>19,254</u>	<u>26,580</u>
	<u>19,774</u>	<u>26,580</u>

JACK & JILL PRE-SCHOOL

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

10. MOVEMENT IN FUNDS

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	188,300	(30,858)	157,442
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>188,300</u>	<u>(30,858)</u>	<u>157,442</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,273	(248,131)	(30,858)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>217,273</u>	<u>(248,131)</u>	<u>(30,858)</u>

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
Unrestricted funds			
General fund	160,598	27,702	188,300
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>160,598</u>	<u>27,702</u>	<u>188,300</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	304,793	(277,091)	27,702
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>304,793</u>	<u>(277,091)</u>	<u>27,702</u>

JACK & JILL PRE-SCHOOL

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

10. MOVEMENT IN FUNDS - continued

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

	At 1/9/18 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	160,598	(3,156)	157,442
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>160,598</u>	<u>(3,156)</u>	<u>157,442</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	522,066	(525,222)	(3,156)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>522,066</u>	<u>(525,222)</u>	<u>(3,156)</u>

11. RELATED PARTY DISCLOSURES

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

JACK & JILL PRE-SCHOOL

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

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
WSCC funding	139,875	168,173
Other trading activities		
Fundraising events	1,265	3,393
Session fees	75,757	131,999
Other income	<u>346</u>	<u>1,206</u>
	77,368	136,598
Investment income		
Deposit account interest	<u>30</u>	<u>22</u>
Total incoming resources	217,273	304,793
EXPENDITURE		
Other trading activities		
Purchases	-	331
Fundraising costs	<u>249</u>	<u>293</u>
	249	624
Charitable activities		
Wages	191,782	212,397
Insurance	1,897	1,874
Telephone	2,076	2,218
Postage and stationery	1,770	2,115
Staff training	1,240	-
Rent	18,533	20,800
Hall hire	-	202
Activities & Equipment	2,425	9,567
Office costs	14,949	14,284
Sundry	658	210
Professional fees	4,575	5,299
Depreciation of tangible fixed assets	7,691	7,450
Bank interest	<u>286</u>	<u>51</u>
	<u>247,882</u>	<u>276,467</u>
Total resources expended	<u>248,131</u>	<u>277,091</u>
Net (expenditure)/income	<u>(30,858)</u>	<u>27,702</u>

This page does not form part of the statutory financial statements