

**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**

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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

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').

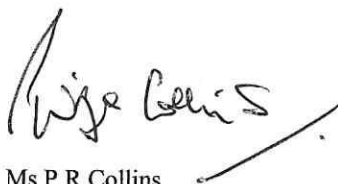
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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: 3<sup>rd</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		101,374	94,328
Other trading activities	2	128,569	103,245
Investment income	3	309	8
<b>Total</b>		<u>230,252</u>	<u>197,581</u>
<b>EXPENDITURE ON</b>			
Raising funds		2,751	12,975
<b>Charitable activities</b>			
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
<b>Total</b>		<u>206,321</u>	<u>227,285</u>
<b>NET INCOME/(EXPENDITURE)</b>		23,931	(29,704)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		128,168	157,872
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>152,099</u></u>	<u><u>128,168</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 £
<b>FIXED ASSETS</b>			
Tangible assets	7	37,502	45,012
<b>CURRENT ASSETS</b>			
Debtors	8	1,919	7,682
Cash at bank and in hand		137,266	92,852
		<u>139,185</u>	<u>100,534</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(24,588)	(17,378)
<b>NET CURRENT ASSETS</b>		<u>114,597</u>	<u>83,156</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>152,099</u>	<u>128,168</u>
<b>NET ASSETS</b>		<u>152,099</u>	<u>128,168</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>152,099</u>	<u>128,168</u>
<b>TOTAL FUNDS</b>		<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>309</u>	<u>8</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>7</u>	<u>11</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	94,328
Other trading activities	103,245
Investment income	8
<b>Total</b>	<u>197,581</u>
<b>EXPENDITURE ON</b>	
Raising funds	12,975
<b>Charitable activities</b>	
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
<b>Total</b>	<u>227,285</u>
<b>NET INCOME/(EXPENDITURE)</b>	(29,704)
<b>RECONCILIATION OF FUNDS</b>	
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 £
<b>COST</b>				
At 1 September 2022	74,364	3,435	1,360	79,159
Additions	-	-	799	799
At 31 August 2023	<u>74,364</u>	<u>3,435</u>	<u>2,159</u>	<u>79,958</u>
<b>DEPRECIATION</b>				
At 1 September 2022	32,224	718	1,205	34,147
Charge for year	7,437	679	193	8,309
At 31 August 2023	<u>39,661</u>	<u>1,397</u>	<u>1,398</u>	<u>42,456</u>
<b>NET BOOK VALUE</b>				
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	<u>24,588</u>	<u>17,378</u>

**10. MOVEMENT IN FUNDS**

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	128,168	23,931	152,099
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	230,252	(206,321)	23,931
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	157,872	(29,704)	128,168
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	197,581	(227,285)	(29,704)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	157,872	(5,773)	152,099
<b>TOTAL FUNDS</b>	<u>157,872</u>	<u>(5,773)</u>	<u>152,099</u>

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

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

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
WSCC funding	101,374	94,328
<b>Other trading activities</b>		
Fundraising events	2,358	2,127
Session fees	125,061	100,404
Other income	1,150	714
	<hr/> 128,569	<hr/> 103,245
<b>Investment income</b>		
Deposit account interest	309	8
	<hr/>	<hr/>
<b>Total incoming resources</b>	230,252	197,581
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising costs	67	-
Bad debts	-	10,751
Project costs	2,684	2,224
	<hr/> 2,751	<hr/> 12,975
<b>Charitable activities</b>		
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
	<hr/> 203,570	<hr/> 214,310
<b>Total resources expended</b>	206,321	227,285
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	23,931	(29,704)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements