

**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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

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
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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

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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		278,481	163,372
		281,862	165,986
CREDITORS			
Amounts falling due within one year	9	(68,770)	(52,789)
NET CURRENT ASSETS		213,092	113,197
TOTAL ASSETS LESS CURRENT LIABILITIES		236,519	142,593
NET ASSETS		236,519	142,593
FUNDS	10		
Unrestricted funds		236,519	142,593
TOTAL FUNDS		236,519	142,593

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
	12	11
Pre school assistance	<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>142,593</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
At 31 August 2025	74,364	3,435	2,499	80,298
DEPRECIATION				
At 1 September 2024	47,097	1,907	1,558	50,562
Charge for year	5,426	169	714	6,309
At 31 August 2025	52,523	2,076	2,272	56,871
NET BOOK VALUE				
At 31 August 2025	21,841	1,359	227	23,427
At 31 August 2024	27,267	1,528	601	29,396

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	481	-
Other creditors	68,289	52,789
	68,770	52,789

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
TOTAL FUNDS	142,593	93,926	236,519

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
	150,495	138,438
Investment income		
Deposit account interest	1,294	920
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
	319,258	282,758
Total resources expended	319,258	282,877
Net income/(expenditure)	93,926	(9,506)

This page does not form part of the statutory financial statements