

JACK & JILL'S PRE-SCHOOL (LICHFIELD)

England & Wales · Charity number 1127227

Details

Status Registered

Legal form Charitable company

Company number [06673935](#)

Registered 2008-12-17

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

Contact

Address Darwin Hall
Heathcot Place
Lichfield
Staffordshire
WS13 6RQ

Phone 07751271970

Email chairperson@jackandjillslichfield.co.uk

Website www.jackandjillslichfield.co.uk

Activities

Objects: 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:- OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, 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;ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a pre-school providing care and education for children aged 2 - 5 years.

Classification

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

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£75,452	£81,162	-	-
2024-08-31	£84,566	£83,567	-	-
2023-08-31	£85,106	£76,657	-	-
2022-08-31	£88,018	£80,509	-	-
2021-08-31	£69,275	£67,887	-	-
2020-08-31	£57,181	£67,515	-	-

Trustees

Name	Role	Appointed
Mandy Carter	Chair	2025-02-28
Ashley Gordon		2026-02-24
Benjamin James Elliott		2026-02-25
Charlie Lennon		2025-02-28
Emma Hill		2023-09-20
Jenny Punshon		2022-01-01
Louise Gardner		2026-02-24
Lucy Elizabeth Mitchell		2026-02-24
Victoria Elliott		2026-02-24

JACK & JILL'S PRE-SCHOOL (LICHFIELD)

England & Wales - Charity number 1127227

Accounts

Company registration number: 06673935
Charity registration number: 1127227

**Report and Financial Statements
For the Year Ended 31 August 2025
for
Jack and Jill's Pre-School (Lichfield)
(A Company Limited by Guarantee)**

**Dains Audit Ltd
Chartered Accountants
2 Chamberlain Square
Paradise Circus
Birmingham
B3 3AX**

Jack and Jill's Pre-School (Lichfield)

**Contents of the Financial Statements
For the Year Ended 31 August 2025**

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Jack and Jill's Pre-School (Lichfield)
Reference and Administrative Information
For the Year Ended 31 August 2025

CONSTITUTION:

Jack and Jill's Pre-School (Lichfield) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

DIRECTORS/TRUSTEES:

Mandy Carter	Chairperson from 27 February 2025
Jennifer Punshon	Treasurer
Vicky Hussain	resigned 9 September 2024
Leanne Harris	terminated 4 March 2026
Anne Matthewman	resigned 22 May 2025
Emma Hill	terminated 5 May 2026
Alex Law	resigned 27 February 2025
Clare Phizacklea	resigned 27 February 2025
Laura Wilson	resigned 27 February 2025
Charlie Lennon	appointed 28 February 2025
Benjamin Elliott	appointed 24 February 2026
Victoria Elliott	appointed 24 February 2026
Louise Gardner	appointed 24 February 2026
Ashley Gordon	appointed 24 February 2026
Lucy Mitchell	appointed 24 February 2026

SECRETARY: Charlie Lennon appointed 28 February 2025

REGISTERED OFFICE: Darwin Hall
Heathcot Place
Lichfield
Staffordshire
WS13 6RQ

REGISTERED NUMBER: 06673935 (England and Wales)

CHARITY NUMBER: 1127227

BANKERS: Cooperative Bank

INDEPENDENT EXAMINER: M Gurney FCCA, DChA
of Dains Audit Ltd
2 Chamberlain Square
Paradise Circus
Birmingham
B3 3AX

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 August 2025.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

Structure Governance and Management

Governing Document

Jack and Jill's Pre-School (Lichfield) is a charitable company limited by guarantee, incorporated on 15 August 2008 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purpose of charity law. Under the Articles of Association the Management Committee shall consist of a Chair, Treasurer and Secretary and between two and nine elected members. Committee members are elected for a term of one year at the Annual General Meeting.

Trustee Induction and Training

When a new trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent annual report and accounts;
- Copy minutes of previous trustees' meetings;
- A copy of the Charity Commission guidance 'The Essential Trustee'.

Objects of the Charity

The objects 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to be involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school learning Alliance.

Public Benefit

The trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and have complied with their duties under the Charities Act 2011 by providing high quality education to pre-school children.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2025 (Continued)

Activities, achievements and future developments

We currently have 28 number of children on roll, totalling 449 hours per week. Children can attend a range of sessions to best suit their needs. We are open 5 days a week from 8:30-14:30 during term time, providing government funded and privately funded early years education for 2-4 year-old children. We were particularly pleased that our Autumn term numbers for the 2025-26 academic year were up by 49.7% compared with Autumn term 2024. We aim to offer families a financially accessible early years setting.

During sessions, we support each child's learning and development using the 7 areas within the EYFS statutory framework. These areas form the basis of our daily activities but we actively encourage children's individual interests and are highly responsive to their individual needs.

Jack and Jill's Pre-School received a 'Good' Ofsted rating in all categories in 2024. On recommendation by Ofsted, staff have improved planning and adapted it to meet the needs and interests of current learners. Going forwards, we plan to integrate further opportunities for off-site learning into our planning. To enable this, we will purchase an appropriate travel system. We hope this will also raise the profile of our Pre-School in the local area, therefore generating interest and future business.

Financial statements

The attached financial statements show the current state of the charity's finances.

Reserves policy

At 31 August 2025 free reserves totalled £9,981 (2024 £15,691). This falls within the range agreed by the trustees.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis. This review includes financial, operational and business risks. The trustees have established systems to mitigate significant risks.

Going Concern

The trustees are confident that the organisation has sufficient resources for the next twelve months and on that basis the accounts have been prepared on the going concern basis. The political and economic situation post Covid did adversely impact the number of children attending the pre-school, however the number of children on the register has returned to a healthy level and has been maintained inline with academic year seasonal fluctuations. A working party of trustees are introducing further improvements to the policies and procedures of the charity including the introduction of a digital platform for sharing and accessing data and records.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2025 (Continued)

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of the Jack and Jill's Pre-School (Lichfield) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

A resolution will be proposed at the Annual General Meeting that M Gurney FCCA, DChA of Dains Audit Ltd be reappointed as independent examiner of the charity for the ensuing year.

Small Company Exemptions

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

By order of the trustees



Mandy Carter

22 May 2026

**Independent Examiner's Report to the Trustees of
Jack and Jill's Pre-School (Lichfield)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2025 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



M Gurney FCCA, DChA
of Dains Audit Ltd
2 Chamberlain Square
Paradise Circus
Birmingham
B3 3AX

22 May 2026

Jack and Jill's Pre-School (Lichfield)
Statement of Financial Activities
(including Income and Expenditure Account)
For the Year Ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income from:			
Charitable activities:			
Operation of a pre-school	3	74,929	84,484
Fundraising		523	82
		-----	-----
Total income		75,452	84,566
		-----	-----
Expenditure on:			
Charitable activities	5	81,162	83,567
		-----	-----
Total expenditure		81,162	83,567
		-----	-----
Net income/(expenditure)		(5,710)	999
Total Funds at 31 August 2024		15,691	14,692
		-----	-----
Total funds at 31 August 2025		9,981	15,691
		-----	-----

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

Jack and Jill's Pre-School (Lichfield)
Balance Sheet
31 August 2025

	Notes	2025	2024		
		£	£	£	£
Fixed assets					
Tangible assets	8		-		-
Current assets					
Debtors	9	3,174		2,653	
Cash at bank and in hand		12,498		18,089	
		15,672		20,742	
Creditors					
Amounts falling due within one year	10	5,691		5,051	
Net current assets/(liabilities)			9,981	15,691	
Net assets			9,981	15,691	
			9,981	15,691	
Unrestricted income funds					
Unrestricted funds			9,981	15,691	

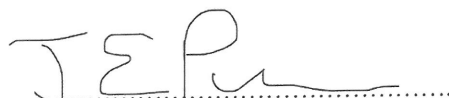
For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board for issue on 22 May 2026


 Jennifer Punshon
 Director
 Company Registration No. 06673935

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2025

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with 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, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Fees

Fees are recognised as earned.

Donations and Grants

Income from donations and grants, including capital grants, is included in income when these are receivable. When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included as restricted income when receivable.

Interest receivable

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Government grants

Income from government grants is accounted for to recognise the income in the period in which related costs arise. If the grant is receivable without specific related costs being incurred the grant proceeds are recognised when they are receivable.

Tangible fixed assets

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

Computers	25% on straight line basis
Fixtures and fittings	20% on straight line basis

Fund accounting

Restricted funds are to be used for specific purposes laid down by the grant making body or donor.

Unrestricted funds are incoming resources receivable for expenditure on the general objectives of the charity.

Going concern

The accounts have been prepared on the going concern basis. As explained in the trustees' report, the COVID pandemic adversely affected the pre-school, however the level of activity has now recovered to a sustainable level and the trustees are confident that the pre-school has sufficient resources to continue trading for the foreseeable future.

2. Charity status

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2025 (Continued)

3. Income from operation of a pre-school	2025	2024
	£	£
SCC Funded sessions	61,401	68,536
Private sessions	13,528	15,948
	<hr/>	<hr/>
	74,929	84,484
	<hr/>	<hr/>

4. Charitable expenditure	2025	2024
	£	£
Salaries	61,343	59,360
Employer's pensions	1,088	1,484
Agency staff	254	4,364
Staff and trustee training	256	114
Resources and snacks	2,868	2,466
Rent	9,677	9,676
Insurance	520	518
Telephone and internet	1,610	1,685
Sundry expenses	690	1,314
Payroll	1,116	936
Independent examiner	1,740	1,650
Depreciation	-	-
	<hr/>	<hr/>
	81,162	83,567
	<hr/>	<hr/>

5. Net income	2025	2024
	£	£
This is stated after charging:		
Independent Examiner – independent examination	1,740	1,650
other	1,116	936
-	<hr/>	<hr/>

6. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 August 2025 (2024 - £Nil).

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2025 (Continued)

7. Staff costs and trustees remuneration

	2025	2024
	£	£
Wages and Salaries	61,343	59,360
Defined contribution pension contributions	1,088	1,484
	62,431	60,844
Average number of full-time equivalent employees during the year		
Furthering the charities objects	3	3

No employee earned more than £60,000 per annum (2024 Nil).

Trustees received no remuneration for acting in the capacity of trustee (2024 - £Nil) and were not reimbursed for any of their expenses in the year (2024 - £Nil).

8. Tangible fixed assets

	Computers	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2024 and 31 August 2025	488	883	1,371
	488	883	1,371
Depreciation			
At 1 September 2024	488	883	1,371
Charge for year	-	-	-
	488	883	1,371
At 31 August 2025	-	-	-
Net Book Value at 31 August 2025	-	-	-

9. Debtors: Amounts falling due within one year

	2025	2024
	£	£
Trade Debtors	3,174	2,654
	3,174	2,654

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2025 (continued)

9. Creditors: Amounts falling due within one year	2025	2024
	£	£
Trade Creditors and Accruals	3,501	4,030
PAYE and National Insurance	-	-
Pension Contributions	225	629
Fees Receive in Advance	1,965	362
	<hr/>	<hr/>
	5,691	5,051
	<hr/>	<hr/>

JACK & JILL'S PRE-SCHOOL (LICHFIELD)

England & Wales - Charity number 1127227

Accounts

Company registration number: 06673935
Charity registration number: 1127227

**Report and Financial Statements
For the Year Ended 31 August 2024
for
Jack and Jill's Pre-School (Lichfield)
(A Company Limited by Guarantee)**

**Dains Audit Ltd
Chartered Accountants
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS**

Jack and Jill's Pre-School (Lichfield)

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

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**Jack and Jill's Pre-School (Lichfield)
Reference and Administrative Information
For the Year Ended 31 August 2024**

CONSTITUTION:

Jack and Jill's Pre-School (Lichfield) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

DIRECTORS/TRUSTEES:

Mandy Carter	appointed 1 September 2023 Chairperson from 27 February 2025
Amy Burton	Chairperson resigned 26 February 2024
Jennifer Punshon	Treasurer
Vicky Hussain	Secretary resigned 9 September 2024
Ian Moran	resigned 1 December 2023
Leanne Harris	appointed 20 May 2024
Christopher Bullas	resigned 20 September 2023
Tamara Burnell	resigned 26 February 2024
Abigail Chandler	resigned 28 February 2024
Anne Matthewman	appointed 1 September 2023
Caroline Robbins	resigned 10 May 2024
Rebecca Farnworth	appointed 1 September 2023 resigned 10 January 2024
Emma Hill	appointed 20 September 2023
Alex Law	appointed 26 February 2024 resigned 27 February 2025
Clare Phizacklea	appointed 26 February 2024 resigned 27 February 2025
Laura Wilson	appointed 20 May 2024 resigned 27 February 2025
Charlie Lennon	appointed 28 February 2025

SECRETARY:

Vicky Hussein	resigned 9 September 2024
Charlie Lennon	appointed 28 February 2025

REGISTERED OFFICE:

Darwin Hall
Heathcot Place
Lichfield
Staffordshire
WS13 6RQ

REGISTERED NUMBER: 06673935 (England and Wales)

CHARITY NUMBER: 1127227

BANKERS: Cooperative Bank

**INDEPENDENT
EXAMINER:**

M Gurney FCCA, DChA
of Dains Audit Ltd
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 August 2024.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

Structure Governance and Management

Governing Document

Jack and Jill's Pre-School (Lichfield) is a charitable company limited by guarantee, incorporated on 15 August 2008 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purpose of charity law. Under the Articles of Association the Management Committee shall consist of a Chair, Treasurer and Secretary and between two and nine elected members. Committee members are elected for a term of one year at the Annual General Meeting.

Trustee Induction and Training

When a new trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent annual report and accounts;
- Copy minutes of previous trustees' meetings;
- A copy of the Charity Commission guidance 'The Essential Trustee'.

Objects of the Charity

The objects 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to be involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school learning Alliance.

Public Benefit

The trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and have complied with their duties under the Charities Act 2011 by providing high quality education to pre-school children.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2024 (Continued)

Activities, achievements and future developments

We currently have 27 children on the register totalling 386.5 hours per week. Children can attend a range of sessions to best suit their needs. We are open 5 days a week from 8:30-14:30 during term time, providing funded early years education for 2-4 year-old children. Since the start of the new academic year, we have successfully grown the number of children attending the pre-school by 92%.

During sessions, we support the child's learning and development using the 7 areas within the EYFS statutory framework. These areas form the basis of our daily activities, but we also actively encourage children's individual interests and are highly responsive to their individual needs.

Following our most recent Ofsted inspection in 2024, we have received a 'Good' rating in all categories. The administrative errors which resulted in an 'Inadequate' rating during the previous inspection have been addressed, with Ofsted satisfied that we have met the previous actions raised.

During the recent period of high inflation rates and economic uncertainty, we are proud to have kept our fee structure as affordable as possible to help to support financial pressures felt by families. A small fee increase was introduced in April to cover increased minimum wage payments to staff, however this is lower than other childcare providers in the area, allowing us to remain financially accessible. Our financial accessibility is furthered by our successful implementation of the latest changes to the government childcare offer.

Financial statements

The attached financial statements show the current state of the charity's finances.

Reserves policy

At 31 August 2024 free reserves totalled £15,691 (2023 £14,692). This falls within the range agreed by the trustees.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis. This review includes financial, operational and business risks. The trustees have established systems to mitigate significant risks.

Going Concern

The trustees are confident that the organisation has sufficient resources for the next twelve months and on that basis the accounts have been prepared on the going concern basis. The political and economic situation post Covid did adversely impact the number of children attending the pre-school, however the number of children on the register has returned to a healthy level and has been maintained inline with academic year seasonal fluctuations. A working party of trustees are introducing further improvements to the policies and procedures of the charity including the introduction of a digital platform for sharing and accessing data and records.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2024 (Continued)

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of the Jack and Jill's Pre-School (Lichfield) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

A resolution will be proposed at the Annual General Meeting that M Gurney FCCA, DChA of Dains Audit Ltd be reappointed as independent examiner of the charity for the ensuing year.

Small Company Exemptions

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

By order of the trustees

Mandy Carter



23 May 2025

**Independent Examiner's Report to the Trustees of
Jack and Jill's Pre-School (Lichfield)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



M Gurney FCCA, DChA
of Dains Audit Ltd
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

23 May 2025

Jack and Jill's Pre-School (Lichfield)
Statement of Financial Activities
(including Income and Expenditure Account)
For the Year Ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income from:			
Charitable activities:			
Operation of a pre-school	3	84,484	83,531
Grant – Ford Britain Trust		-	1,100
Fundraising		82	475
		-----	-----
Total income		84,566	85,106
		-----	-----
Expenditure on:			
Charitable activities	5	83,567	76,657
		-----	-----
Total expenditure		83,567	76,657
		-----	-----
Net income/(expenditure)		999	8,449
Total Funds at 31 August 2023		14,692	6,243
		-----	-----
Total funds at 31 August 2024		15,691	14,692
		-----	-----

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

Jack and Jill's Pre-School (Lichfield)
Balance Sheet
31 August 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	8		-		-
Current assets					
Debtors	9	2,653		-	
Cash at bank and in hand		18,089		17,408	
		20,742		17,408	
Creditors					
Amounts falling due within one year	10	5,051		2,716	
Net current assets/(liabilities)			15,691	14,692	
Net assets			15,691	14,692	
Unrestricted income funds					
Unrestricted funds			15,691	14,692	


For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board for issue on 23 May 2025



 Jennifer Punshon
 Director
 Company Registration No. 06673935

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2024

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with 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, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Fees

Fees are recognised as earned.

Donations and Grants

Income from donations and grants, including capital grants, is included in income when these are receivable. When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included as restricted income when receivable.

Interest receivable

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Government grants

Income from government grants is accounted for to recognise the income in the period in which related costs arise. If the grant is receivable without specific related costs being incurred the grant proceeds are recognised when they are receivable.

Tangible fixed assets

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

Computers	25% on straight line basis
Fixtures and fittings	20% on straight line basis

Fund accounting

Restricted funds are to be used for specific purposes laid down by the grant making body or donor.

Unrestricted funds are incoming resources receivable for expenditure on the general objectives of the charity.

Going concern

The accounts have been prepared on the going concern basis. As explained in the trustees' report, the COVID pandemic has adversely affected the pre-school, however the level of activity has now recovered to a sustainable level and the trustees are confident that the pre-school has sufficient resources to continue trading for the foreseeable future.

2. Charity status

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2024 (Continued)

3. Income from operation of a pre-school

	2024	2023
	£	£
Fees	84,484	83,531
	<hr/>	<hr/>
	84,484	83,531
	<hr/>	<hr/>

4. Charitable expenditure

	2024	2023
	£	£
Salaries	59,360	58,848
Employer's pensions	1,484	830
Agency staff	4,364	619
Staff and trustee training	114	224
Resources and snacks	2,466	2,412
Rent	9,676	9,216
Insurance	518	481
Telephone and internet	1,685	967
Sundry expenses	1,314	1,121
Payroll	936	444
Independent examiner	1,650	1,320
Depreciation	-	175
	<hr/>	<hr/>
	83,567	76,657
	<hr/>	<hr/>

5. Net income

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner – independent examination	1,650	1,320
other	936	444
Depreciation	-	175
	<hr/>	<hr/>

6. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 August 2024 (2023 - £Nil).

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2024 (Continued)

7. Staff costs and trustees remuneration

	2024	2023
	£	£
Wages and Salaries	59,360	58,848
Defined contribution pension contributions	1,484	830
	60,844	59,678
Average number of full-time equivalent employees during the year		
Furthering the charities objects	3	3

No employee earned more than £60,000 per annum (2023 Nil).

Trustees received no remuneration for acting in the capacity of trustee (2023 - £Nil) and were not reimbursed for any of their expenses in the year (2023 - £Nil).

8. Tangible fixed assets

	Computers	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2023 and 31 August 2024	488	883	1,371
	488	883	1,371
Depreciation			
At 1 September 2023	488	883	1,371
Charge for year	-	-	-
	488	883	1,371
At 31 August 2024	-	-	-
Net Book Value at 31 August 2024	-	-	-

9. Debtors: Amounts falling due within one year

	2024	2023
	£	£
Trade Debtors	2,654	-
	2,654	-

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2024 (continued)

9. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade Creditors and Accruals	4,060	138
PAYE and National Insurance	-	753
Pension Contributions	629	222
Fees Receive in Advance	362	1,603
	<hr/>	<hr/>
	5,051	2,716
	<hr/>	<hr/>

JACK & JILL'S PRE-SCHOOL (LICHFIELD)

England & Wales - Charity number 1127227

Accounts

Company registration number: 06673935
Charity registration number: 1127227

**Report and Financial Statements
For the Year Ended 31 August 2023
for
Jack and Jill's Pre-School (Lichfield)
(A Company Limited by Guarantee)**

**Dains Audit Ltd
Chartered Accountants
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS**

Jack and Jill's Pre-School (Lichfield)

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

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Jack and Jill's Pre-School (Lichfield)
Reference and Administrative Information
For the Year Ended 31 August 2023

CONSTITUTION:

Jack and Jill's Pre-School (Lichfield) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

DIRECTORS/TRUSTEES:

Amy Burton – Chair	resigned 26 February 2024
Ian Moran	resigned 1 December 2023
Mandy Jones	resigned 23 January 2023
Vicky Hussain	- Secretary
Jennifer Punshon	- Treasurer
Christopher Bullas	appointed 17 January 2023 resigned 20 September 2023
Tamara Burnell	appointed 25 August 2023 resigned 26 February 2024
Abigail Chandler	appointed 25 August 2023 resigned 28 February 2024
Anne Matthewman	appointed 1 September 2023
Mandy Carter	appointed 1 September 2023
Caroline Robbins	appointed 1 September 2023 resigned 10 May 2024
Rebecca Farnworth	appointed 1 September 2023 resigned 10 January 2024
Emma Hill	appointed 20 September 2023
Alex Law	appointed 26 February 2024
Clare Phizacklea	appointed 26 February 2024

SECRETARY:

Mandy Jones	– resigned 23 January 2023
Vicky Hussein	– appointed 23 January 2023

REGISTERED OFFICE:

Darwin Hall
Heathcot Place
Lichfield
Staffordshire
WS13 6RQ

REGISTERED NUMBER: 06673935 (England and Wales)

CHARITY NUMBER: 1127227

BANKERS: Cooperative Bank

INDEPENDENT EXAMINER:

A P Morris FCA
of Dains Audit Ltd
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 August 2023.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

Structure Governance and Management

Governing Document

Jack and Jill's Pre-School (Lichfield) is a charitable company limited by guarantee, incorporated on 15 August 2008 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purpose of charity law. Under the Articles of Association the Management Committee shall consist of a Chair, Treasurer and Secretary and between two and nine elected members. Committee members are elected for a term of one year at the Annual General Meeting.

Trustee Induction and Training

When a new trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent annual report and accounts;
- Copy minutes of previous trustees' meetings;
- A copy of the Charity Commission guidance 'The Essential Trustee'.

Objects of the Charity

The objects 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to be involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school learning Alliance.

Public Benefit

The trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and have complied with their duties under the Charities Act 2011 by providing high quality education to pre-school children.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2023 (Continued)

Activities, achievements and future developments

We currently have 26 children on register totalling 468 hours per week. Children can attend a range of sessions to best suit their needs. We are open 5 days a week from 8.30-14.30 during term time, providing funded early years education for 2.5- 4 year-old children. Since the start of the new academic year, we have successfully grown the number of children attending the pre-school by 30%.

During sessions, we support the child's learning and development using the 7 areas within the EYFS statutory framework. These areas form the basis of our daily activities, but we also actively encourage children's individual interests and are highly responsive to their individual needs.

Following our most recent Ofsted Inspection in 2024, we received an "Inadequate" rating in the "personal development" and "Leadership and management" categories, and a "Good" rating in "The quality of education" and "Behaviour and attitudes" categories. While obviously very disappointed to have received the inadequate rating for these areas, this was attributable to administrative errors in the process of changing the nominated person and committee members, meaning Ofsted had not been provided with all of the required information in a timely manner to ensure necessary suitability checks could be completed. This did not relate to staff working directly with the children, who were confirmed to have the appropriate checks in place. As a result, the trustees are undertaking a full review and refresh of policies and procedures to ensure any issues of this nature are prevented in the future. We expect our rating to revert to our previous "Good" status following an Ofsted follow up expected in July-September of 2024, which will reflect the true nature of the pre-school.

During the recent period of high inflation rates and economic uncertainty, we are proud to have maintained our existing fee structure to help support the financial pressures felt by families. We will introduce a small fee increase in September to cover increased minimum wage payments to staff, however this will be lower than other childcare providers in the area, allowing us to remain financially accessible. Our financial accessibility is furthered by our successful implementation of the latest changes to the government childcare offer, where from April 2024 eligible working parents of 2- year olds were able to access 15 hours of childcare support.

Financial statements

The attached financial statements show the current state of the charity's finances.

Reserves policy

At 31 August 2023 free reserves totalled £14,692 (2022 £6,243). This falls within the range agreed by the trustees.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis. This review includes financial, operational and business risks. The trustees have established systems to mitigate significant risks.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2023 (Continued)

Going Concern

The trustees are confident that the organisation has sufficient resources for the next twelve months and on that basis the accounts have been prepared on the going concern basis. The political and economic situation post Covid did adversely impact the number of children attending the pre-school, however the number of children on the register has returned to a healthy level and has been maintained inline with academic year seasonal fluctuations. A working party of trustees are introducing further improvements to the policies and procedures of the charity including the introduction of a digital platform for sharing and accessing data and records.

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of the Jack and Jill's Pre-School (Lichfield) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

A resolution will be proposed at the Annual General Meeting that A P Morris FCA of Dains Audit Ltd be reappointed as independent examiner of the charity for the ensuing year.

Small Company Exemptions

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

By order of the trustees

Clare Phizacklea

23 May 2024

**Independent Examiner's Report to the Trustees of
Jack and Jill's Pre-School (Lichfield)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A P Morris FCA
of Dains Audit Ltd
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

23 May 2024

Jack and Jill's Pre-School (Lichfield)
Statement of Financial Activities
(including Income and Expenditure Account)
For the Year Ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income from:			
Charitable activities:			
Operation of a pre-school	3	83,531	87,814
Grant – Ford Britain Trust		1,100	
Fundraising		475	204
		-----	-----
Total income		85,106	88,018
		-----	-----
Expenditure on:			
Charitable activities	5	76,657	80,509
		-----	-----
Total expenditure		77,487	80,509
		-----	-----
Net income/(expenditure)		8,449	7,509
Total Funds at 31 August 2022		6,243	(1,266)
		-----	-----
Total funds at 31 August 2023		14,692	6,243
		-----	-----

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

Jack and Jill's Pre-School (Lichfield)
Balance Sheet
31 August 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	8		-		175
Current assets					
Debtors	9	-		866	
Cash at bank and in hand		17,408		7,006	
		-----		-----	
				7,872	
Creditors					
Amounts falling due within one year	10	2,716		1,804	
		-----		-----	
Net current assets/(liabilities)			14,692		6,068
			-----		-----
Net assets			14,692		6,243
			-----		-----
Unrestricted income funds					
Unrestricted funds			14,692		6,243
			-----		-----

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board for issue on 23 May 2024

.....
 Jennifer Punshon
 Director
 Company Registration No. 06673935

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2023 (Continued)

3. Income from operation of a pre-school

	2023	2022
	£	£
Fees	83,531	87,814
	<hr/>	<hr/>
	83,531	87,817
	<hr/>	<hr/>

4. Charitable expenditure

	2023	2022
	£	£
Salaries	58,848	60,644
Employer's pensions	830	1,005
Agency staff	619	1,536
Staff and trustee training	224	837
Resources and snacks	2,412	2,366
Rent	9,216	9,216
Insurance	481	407
Telephone and internet	967	873
Sundry expenses	1,121	1,853
Payroll	444	574
Independent examiner	1,320	900
Depreciation	175	298
	<hr/>	<hr/>
	76,657	80,509
	<hr/>	<hr/>

5. Net income

	2023	2022
	£	£
This is stated after charging:		
Independent Examiner – independent examination	1,320	900
other	444	486
Depreciation	175	298
	<hr/>	<hr/>

6. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 August 2023 (2022 - £Nil).

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2023 (Continued)

7. Staff costs and trustees remuneration

	2023	2022
	£	£
Wages and Salaries	58,848	60,644
Defined contribution pension contributions	830	1,005
	_____	_____
	59,678	61,649
	_____	_____
Average number of full-time equivalent employees during the year		
Furthering the charities objects	3	3

No employee earned more than £60,000 per annum (2022 Nil).

Trustees received no remuneration for acting in the capacity of trustee (2022 - £Nil) and were not reimbursed for any of their expenses in the year (2022 - £Nil).

8. Tangible fixed assets

	Computers	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2022 and 31 August 2023	488	883	1,371
	_____	_____	_____
Depreciation			
At 1 September 2022	488	708	1,196
Charge for year	-	175	175
	_____	_____	_____
At 31 August 2023	488	883	1,371
	_____	_____	_____
Net Book Value at 31 August 2022	-	-	-
	_____	_____	_____

9. Debtors: Amounts falling due within one year

	2023	2022
	£	£
Trade Debtors	-	866
	_____	_____
	-	866
	_____	_____

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2023 (continued)

9. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade Creditors and Accruals	138	1,110
PAYE and National Insurance	753	-
Pension Contributions	222	186
Fees Receive in Advance	1,603	508
	<hr/>	<hr/>
	2,716	1,804
	<hr/>	<hr/>

JACK & JILL'S PRE-SCHOOL (LICHFIELD)

England & Wales - Charity number 1127227

Accounts

Company registration number: 06673935

Charity registration number: 1127227

**Report and Financial Statements
For the Year Ended 31 August 2022
for
Jack and Jill's Pre-School (Lichfield)
(A Company Limited by Guarantee)**

**Dains Audit Ltd
Chartered Accountants
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS**

Jack and Jill's Pre-School (Lichfield)

**Contents of the Financial Statements
For the Year Ended 31 August 2022**

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**Jack and Jill's Pre-School (Lichfield)
Reference and Administrative Information
For the Year Ended 31 August 2022**

CONSTITUTION:

Jack and Jill's Pre-School (Lichfield) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

DIRECTORS/TRUSTEES: Amy Burton - Chair
Ian Moran
Clare Waple – resigned 28 June 2022
Mandy Jones – resigned 23 January 2023
Vicky Hussain – Treasurer - appointed 1 January 2022
Jennifer Punshon – appointed 1 January 2022
Christopher Bullas - appointed 17 January 2023

SECRETARY: Mandy Jones – resigned 23 January 2023
Vicky Hussein – appointed 23 January 2023

REGISTERED OFFICE: Darwin Hall
Heathcot Place
Lichfield
Staffordshire
WS13 6RQ

REGISTERED NUMBER: 06673935 (England and Wales)

CHARITY NUMBER: 1127227

BANKERS: Cooperative Bank

INDEPENDENT EXAMINER: A P Morris FCA
of Dains Audit Ltd
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 August 2022.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

Structure Governance and Management

Governing Document

Jack and Jill's Pre-School (Lichfield) is a charitable company limited by guarantee, incorporated on 15 August 2008 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purpose of charity law. Under the Articles of Association the Management Committee shall consist of a Chair, Treasurer and Secretary and between two and nine elected members. Committee members are elected for a term of one year at the Annual General Meeting.

Trustee Induction and Training

When a new trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent annual report and accounts;
- Copy minutes of previous trustees' meetings;
- A copy of the Charity Commission guidance 'The Essential Trustee'.

Objects of the Charity

The objects 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to be involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school learning Alliance.

Public Benefit

The trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and have complied with their duties under the Charities Act 2011 by providing high quality education to pre-school children

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2022 (Continued)

Activities, achievements and future developments

We currently have 30 children on register totalling 480 hours per week. Children can attend a range of sessions to best suit their needs. We are open 5 days a week from 8.30-2.30pm during term time.

During sessions, we support the child's learning and development using the 7 areas within the EYFSEN statutory framework. These areas form the basis of our daily activities, but we also actively encourage children's individual interests and are highly responsive to their individual needs.

Following our most recent Ofsted inspection in 2020, we received a 'good' Ofsted rating in all areas.

Since the start of the new academic year, we have successfully grown the number of children attending the pre-school. We currently have a waiting list for children wanting to attend as most days we are running at capacity. We hope to continue to maintain and where necessary build these numbers into the next academic year.

Financial statements

The attached financial statements show the current state of the charity's finances.

Reserves policy

At 31 August 2022 free reserves totalled £6,243.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis. This review includes financial, operational and business risks. The trustees have established systems to mitigate significant risks.

Going Concern

The trustees are confident that the organisation has sufficient resources for the next twelve months and on that basis the accounts have been prepared on the going concern basis. The COVID pandemic adversely impacted the number of children attending the pre-school, however the number of children on the register has now returned to a more healthy level. As stated above, there are currently 30 children on the register. We hope to continue to maintain and where necessary build on these numbers into the next academic year.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2022 (Continued)

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of the Jack and Jill's Pre-School (Lichfield) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

A resolution will be proposed at the Annual General Meeting that A P Morris FCA of Dains Audit Ltd be reappointed as independent examiner of the charity for the ensuing year.

Small Company Exemptions

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

By order of the trustees



Vicky Hussein
Secretary

DATE: 18 April 2023

**Independent Examiner's Report to the Trustees of
Jack and Jill's Pre-School (Lichfield)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

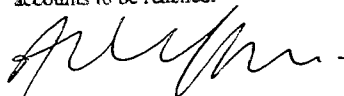
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



A P Morris FCA
of Dains Audit Ltd
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

18 April 2023

Jack and Jill's Pre-School (Lichfield)
Statement of Financial Activities
(including Income and Expenditure Account)
For the Year Ended 31 August 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income from:			
Charitable activities:			
Operation of a pre-school	3	87,814	68,324
CJRS Grant		-	406
Donations		204	545
		<hr/>	<hr/>
Total income		88,018	69,275
Expenditure on:			
Charitable activities	5	80,509	67,887
		<hr/>	<hr/>
Total expenditure		80,509	67,887
		<hr/>	<hr/>
Net income (expenditure)		7,509	1,388
Total Funds at 31 August 2021		(1,266)	(2,654)
		<hr/>	<hr/>
Total funds at 31 August 2022		6,243	(1,266)
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

Jack and Jill's Pre-School (Lichfield)
Balance Sheet
31 August 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	8		175		473
Current assets					
Debtors	9	866		651	
Cash at bank and in hand		7,006		7,614	
		7,872		8,265	
Creditors					
Amounts falling due within one year	10	1,804		10,004	
Net current assets/(liabilities)			6,068		(1,739)
Net assets			6,243		(1,266)
Unrestricted income funds					
Unrestricted funds			6,243		(1,266)


For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board for issue on 18 April 2023


 Amy Burton
 Director
 Company Registration No. 06673935

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2022

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with 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, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Fees

Fees are recognised as earned.

Donations and Grants

Income from donations and grants, including capital grants, is included in income when these are receivable. When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included as restricted income when receivable.

Interest receivable

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Government grants

Income from government grants is accounted for to recognise the income in the period in which related costs arise. If the grant is receivable without specific related costs being incurred the grant proceeds are recognised when they are receivable.

Tangible fixed assets

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

Computers	25% on straight line basis
Fixtures and fittings	20% on straight line basis

Fund accounting

Restricted funds are to be used for specific purposes laid down by the grant making body or donor.

Unrestricted funds are incoming resources receivable for expenditure on the general objectives of the charity.

Going concern

The accounts have been prepared on the going concern basis. As explained in the trustees' report, the COVID pandemic has adversely affected the pre-school, however the level of activity has now recovered to a sustainable level and the trustees are confident that the pre-school has sufficient resources to continue trading for the foreseeable future.

2. Charity status

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2022 (Continued)

3. Income from operation of a pre-school

	2022	2021
	£	£
Fees	87,814	68,324
	87,814	68,324

4. Charitable expenditure

	2022	2021
	£	£
Salaries	60,644	49,067
Employer's pensions	1,005	751
Agency staff	1,536	2,412
Staff training and welfare	837	380
Resources and snacks	2,366	938
Rent	9,216	8,784
Insurance	407	360
Telephone and internet	873	900
Sundry expenses	1,855	1,520
Accountancy	574	1,576
Independent examiner	900	900
Depreciation	298	299
	80,509	67,887

5. Net income

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner – independent examination	900	900
other	486	-
Depreciation	298	299

6. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 August 2022 (2021 - £Nil).

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2022 (Continued)

7. Staff costs and trustees remuneration

	2022	2021
	£	£
Wages and Salaries	60,644	49,067
Defined contribution pension contributions	1,005	751
	61,649	49,818
Average number of full-time equivalent employees during the year		
Furthering the charities objects	3	3

No employee earned more than £60,000 per annum (2021 Nil).

Trustees received no remuneration for acting in the capacity of trustee (2021 - £Nil) and were not reimbursed for any of their expenses in the year (2021 - £Nil).

8. Tangible fixed assets

	Computers	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2021 and 31 August 2022	488	883	1,371
Depreciation			
At 1 September 2021	367	531	898
Charge for year	121	177	298
At 31 August 2022	488	708	1,196
Net Book Value at 31 August 2022	-	175	175

9. Debtors: Amounts falling due within one year

	2022	2021
	£	£
Trade Debtors	866	651
	866	651

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2022 (continued)

9. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade Creditors and Accruals	1,110	5,751
PAYE and National Insurance	-	2,312
Pension Contributions	186	190
Fees Receive in Advance	508	1,751
	<u>1,804</u>	<u>10,004</u>

JACK & JILL'S PRE-SCHOOL (LICHFIELD)

England & Wales - Charity number 1127227

Accounts

Company registration number: 06673935
Charity registration number: 1127227

**Report and Financial Statements
For the Year Ended 31 August 2021
for
Jack and Jill's Pre-School (Lichfield)
(A Company Limited by Guarantee)**

**Dains LLP
Chartered Accountants
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS**

Jack and Jill's Pre-School (Lichfield)

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

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**Jack and Jill's Pre-School (Lichfield)
Reference and Administrative Information
For the Year Ended 31 August 2021**

CONSTITUTION:

Jack and Jill's Pre-School (Lichfield) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

DIRECTORS/TRUSTEES: Amy Burton - Chair
Ian Moran
Clare Waple
Anita Deak-Sala-Pinter – resigned 26 June 2021
Christine Thomas – resigned 1 July 2021
Vicky Hussain – Treasurer - appointed 1 January 2022
Jennifer Punshon – appointed 1 January 2022

SECRETARY: Mandy Jones

REGISTERED OFFICE: Darwin Hall
Heathcot Place
Lichfield
Staffordshire
WS13 6RQ

REGISTERED NUMBER: 06673935 (England and Wales)

CHARITY NUMBER: 1127227

BANKERS: Nat West Bank PLC
Lichfield Branch

**INDEPENDENT
EXAMINER:** A P Morris FCA
of Dains LLP
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 August 2021.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

Structure Governance and Management

Governing Document

Jack and Jill's Pre-School (Lichfield) is a charitable company limited by guarantee, incorporated on 15 August 2008 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purpose of charity law. Under the Articles of Association the Management Committee shall consist of a Chair, Treasurer and Secretary and between two and nine elected members. Committee members are elected for a term of one year at the Annual General Meeting.

Trustee Induction and Training

When a new trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent annual report and accounts;
- Copy minutes of previous trustees' meetings;
- A copy of the Charity Commission guidance 'The Essential Trustee'.

Objects of the Charity

The objects 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to be involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school learning Alliance.

Public Benefit

The trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and have complied with their duties under the Charities Act 2011 by providing high quality education to pre-school children.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2021 (Continued)

Activities, achievements and future developments

We currently have 33 children on register totalling 524 hours per week. Children can attend a range of sessions to best suit their needs. We are open 5 days a week from 8.30-2.30pm during term time.

During sessions, we support the child's learning and development using the 7 areas within the EYFS statutory framework. These areas form the basis of our daily activities, but we also actively encourage children's individual interests and are highly responsive to their individual needs.

Following our most recent Ofsted Inspection in 2020, we received a 'good' Ofsted rating in all areas.

During this past year, we have continued to see an impact of the pandemic on the pre-school. At the start of the year, after we reopened following a period of closure due to Covid, we did struggle in getting child numbers to the level we'd usually expect them to be at that time of year. However, over time we did see these numbers increasing to a much healthier level. We have remained open throughout the whole year and focused marketing has allowed the numbers to grow. We have also had a change of manager, who is focusing on building the numbers moving forward. We hope to continue to build this into the next academic year so that we can continue to provide a friendly setting in which our children can learn and grow.

Financial statements

The attached financial statements show the current state of the charity's finances.

Reserves policy

At 31 August 2021 liabilities exceeded assets by £1,266.

The trustees are pleased to report that there are now 33 children on the register and they anticipate that by 31 August 2022 there will be a modest level of free reserves.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis. This review includes financial, operational and business risks. The trustees have established systems to mitigate significant risks.

Going Concern

The trustees are confident that the Association has sufficient resources for the next twelve months and on that basis the accounts have been prepared on the going concern basis. The COVID pandemic has adversely impacted the number of children attending the pre-school, however the number of children on the register has now returned to a more healthy level. As stated above, there are currently 33 children on the register. A number of these children will move up to school in September, however 17 of the current cohort will remain on the register and the trustees are actively promoting the pre-school in the area, in the hope of recruiting new children.

Jack and Jill's Pre-School (Lichfield)
Report of the trustees for the year ending 31 August 2021 (Continued)

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of the Jack and Jill's Pre-School (Lichfield) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

A resolution will be proposed at the Annual General Meeting that A P Morris FCA of Dains LLP be reappointed as independent examiner of the charity for the ensuing year.

Small Company Exemptions

This report is prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

By order of the trustees

Mandy Jones
Secretary

DATE: 3 May 2022

**Independent Examiner's Report to the Trustees of
Jack and Jill's Pre-School (Lichfield)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2021 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A P Morris FCA
of Dains LLP
St John's Court
Wiltell Road
Lichfield
Staffordshire
WS14 9DS

3 May 2022

Jack and Jill's Pre-School (Lichfield)
Statement of Financial Activities
(including Income and Expenditure Account)
For the Year Ended 31 August 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income from:			
Charitable activities:			
Operation of a pre-school	3	68,324	54,085
Bank interest		-	3
CJRS Grant		406	3,093
Donations		545	-
		-----	-----
Total income		69,275	57,181
		-----	-----
Expenditure on:			
Charitable activities	5	67,887	67,515
		-----	-----
Total expenditure		67,887	67,515
		-----	-----
Net income/(expenditure)		1,388	(10,334)
Total Funds at 31 August 2020		(2,654)	7,680
		-----	-----
Total funds at 31 August 2021		(1,266)	(2,654)
		-----	-----

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

Jack and Jill's Pre-School (Lichfield)
Balance Sheet
31 August 2021

	Notes	£	2021	£	2020	£
Fixed assets						
Tangible assets	8		473			772
Current assets						
Debtors	9	651			1,076	
Cash at bank and in hand		7,614			592	
			8,265		1,668	
Creditors						
Amounts falling due within one year	10	10,004			5,094	
Net current assets/(liabilities)			(1,739)		(3,426)	
Net assets			(1,266)		(2,654)	
Unrestricted income funds						
Unrestricted funds			(1,266)		(2,654)	

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board for issue on 3 May 2022

.....
Amy Burton
Director
Company Registration No. 06673935

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2021

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with 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, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Fees

Fees are recognised as earned.

Donations and Grants

Income from donations and grants, including capital grants, is included in income when these are receivable. When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included as restricted income when receivable.

Interest receivable

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Government grants

Income from government grants is accounted for to recognise the income in the period in which related costs arise. If the grant is receivable without specific related costs being incurred the grant proceeds are recognised when they are receivable.

Tangible fixed assets

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

Computers	25% on straight line basis
Fixtures and fittings	20% on straight line basis

Fund accounting

Restricted funds are to be used for specific purposes laid down by the grant making body or donor.

Unrestricted funds are incoming resources receivable for expenditure on the general objectives of the charity.

Going concern

The accounts have been prepared on the going concern basis. As explained in the trustees' report, the COVID pandemic has adversely affected the pre-school, however the level of activity has now recovered to a sustainable level and the trustees are confident that the pre-school has sufficient resources to continue trading for the foreseeable future.

2. Charity status

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2021 (Continued)

3. Income from operation of a pre-school

	2021	2020
	£	£
Fees	68,324	54,085
	<hr/>	<hr/>
	68,324	54,084
	<hr/>	<hr/>

4. Charitable expenditure

	2021	2020
	£	£
Salaries	49,067	54,010
Employer's pensions	751	1,273
Agency staff	2,412	-
Staff training and welfare	380	814
Resources and snacks	938	964
Rent	8,784	6,100
Insurance	360	-
Telephone and internet	900	1,074
Sundry expenses	1,520	1,027
Accountancy	1,576	1,954
Independent examiner	900	-
Depreciation	299	299
	<hr/>	<hr/>
	67,887	67,515
	<hr/>	<hr/>

5. Net income

	2021	2020
	£	£
This is stated after charging:		
Independent Examiner	900	-
Depreciation	299	299
	<hr/>	<hr/>

6. Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 August 2021 (2020 - £Nil).

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the Year Ended 31 August 2021 (Continued)

7. Staff costs and trustees remuneration

	2021	2020
	£	£
Wages and Salaries	49,067	54,010
Defined contribution pension contributions	751	1,273
	49,818	55,283
Average number of full-time equivalent employees during the year		
Furthering the charities objects	3	3

No employee earned more than £60,000 per annum (2020 Nil).

Trustees received no remuneration for acting in the capacity of trustee (2020 - £Nil) and were not reimbursed for any of their expenses in the year (2020 - £Nil).

8. Tangible fixed assets

	Computers	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2020	488	883	1,371
	245	354	599
Depreciation			
At 1 September 2020	245	354	599
Charge for year	122	177	299
	367	531	898
At 31 August 2021	-	-	-
	121	352	473
Net Book Value at 31 August 2021	121	352	473

9. Debtors: Amounts falling due within one year

	2021	2020
	£	£
Trade Debtors	651	1,076
	651	1,076

Jack and Jill's Pre-School (Lichfield)
Notes to the Financial Statements
For the year ended 31 August 2021 (continued)

9. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade Creditors and Accruals	5,751	5,094
PAYE and National Insurance	2,312	-
Pension Contributions	190	-
Fees Receive in Advance	1,751	-
	<hr/>	<hr/>
	10,004	5,094
	<hr/>	<hr/>

JACK & JILL'S PRE-SCHOOL (LICHFIELD)

England & Wales - Charity number 1127227

Accounts

Jack & Jill's Pre-School (Lichfield) Limited

Registered Number: 6673935

Director and Trustee Report

The Directors present their report and accounts for the year ending August 2019

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Jack & Jill's Pre-School Lichfield
Charity Registration Number: 1127227
Company Registration Number: 667
Registered Office: Darwin Hall, Heathcot Place, Lichfield, Staffordshire, WS13 6RQ
Operational Address: Darwin Hall, Heathcot Place, Lichfield, Staffordshire, WS13 6RQ

DIRECTORS

The following persons served as Directors during this year:

Mrs Amy Burton	<i>Re-elected</i>
Mrs Christine Thomas	<i>Re-elected</i>
Mrs Clare Waple	<i>Re-elected</i>
Mrs Mandy Jones	<i>Appointed</i>
Mr Ian Moran	<i>Appointed</i>
Mrs Chloe Hawkins	<i>Resigned</i>

The Directors are appointed and re-elected at the AGM by the members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Jack & Jill's Pre-School (Lichfield) Limited was incorporated on August 15 2008, is a company limited by guarantee without share capital. Jack & Jill's Pre-School (Lichfield) was established under a Memorandum of Association, which established its objects and powers, and it governed by its Articles of Association.

The trust was registered as a charity on December 17 2008.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Jack & Jill's Pre-School (Lichfield) Limited

Registered Number: 6673935

Directors' report (continued)

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of Jack & Jill's Pre-School are to enhance the development and education of children primarily under statutory school age and to prepare children for the transition to primary school. We aim to do this by:

- Offering appropriate play, education and care facilities for all children, regardless of their race, religion, means or ability.
- Instigating and adhering to the aims and objectives of the Pre-School Learning Alliance.

Activities

The company's principle activity during the year was to provide quality pre-school education for children aged 2 ½ to 4 years.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Directors report a £10,334 loss for the year of 2020

Total income received in the year amounted to £57,181 and the total expenses amounted to £67,515.

Reserves Policy – The Directors continue to review, on an ongoing basis the levels of reserves held so as to ensure that those reserves are adequate to fulfil the Directors' obligations and to ensure financial stability.

Small Companies Provision

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the Directors and signed on its behalf by

Amy Burton

Director

Unaudited Financial Statements for the Year Ended 31 August 2020

for

Jack & Jill's Pre-school (Lichfield)

Jack & Jill's Pre-school (Lichfield)

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for the Year Ended 31 August 2020

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Detailed Income and Expenditure Account	5
Detailed Balance Sheet	6

Jack & Jill's Pre-school (Lichfield)

Income Statement
for the Year Ended 31 August 2020

	31.8.20 £	31.8.19 £
TURNOVER	54,085	120,850
Other income	3,096	702
Cost of raw materials and consumables	(964)	(2,550)
Staff costs	(55,283)	(98,144)
Depreciation and other amounts written off assets	(299)	(2,023)
Other charges	(10,969)	(45,195)
Taxation	-	-
DEFICIT	<u>(10,334)</u>	<u>(26,360)</u>

Balance Sheet
31 August 2020

	31.8.20		31.8.19	
	£	£	£	£
FIXED ASSETS		772		1,071
CURRENT ASSETS	1,668		9,105	
CREDITORS				
Amounts falling due within one year	(5,094)		(2,496)	
NET CURRENT (LIABILITIES)/ASSETS		(3,426)		6,609
TOTAL ASSETS LESS CURRENT LIABILITIES		(2,654)		7,680
RESERVES		(2,654)		7,680

NOTES TO THE FINANCIAL STATEMENTS

1. STATUTORY INFORMATION

Jack & Jill's Pre-school (Lichfield) is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 06673935

Registered office: Darwin Hall
Heathcot Place
Lichfield
Staffordshire
WS13 6RQ

2. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 5 (2019 - 11).

Jack & Jill's Pre-school (Lichfield) (Registered number: 06673935)

Balance Sheet - continued
31 August 2020

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the micro-entity provisions.

The financial statements were approved by the Board of Directors and authorised for issue on 9 February 2021 and were signed on its behalf by:

Mrs C Littler-Thomas - Director

Jack & Jill's Pre-school (Lichfield)

Report of the Accountants to the Directors of
Jack & Jill's Pre-school (Lichfield)

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2020 set out on pages one to three and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

9 February 2021

Jack & Jill's Pre-school (Lichfield)

Detailed Income and Expenditure Account
for the Year Ended 31 August 2020

	31.8.20		31.8.19	
	£	£	£	£
Sales		54,085		120,850
Cost of sales				
Purchases	964		2,550	
Wages	54,010		97,776	
Pensions	1,273		368	
Staff training and welfare	814		1,380	
Entertaining	-		221	
Temporary staff & recruitment	-		23,184	
		<u>57,061</u>		<u>125,479</u>
GROSS DEFICIT		(2,976)		(4,629)
Other income				
Sundry receipts	-		702	
Furlough funding	3,093		-	
Deposit account interest	3		-	
		<u>3,096</u>		<u>702</u>
		120		(3,927)
Expenditure				
Rent	6,100		9,552	
Insurance	-		751	
Telephone	1,074		938	
Post and stationery	337		986	
Computer costs	-		384	
Sundry expenses	690		2,926	
Accountancy	1,954		4,300	
Subscriptions	-		74	
Legal fees	-		499	
Depreciation of tangible fixed assets	299		2,023	
		<u>10,454</u>		<u>22,433</u>
NET DEFICIT		<u>(10,334)</u>		<u>(26,360)</u>

This page does not form part of the statutory financial statements

Jack & Jill's Pre-school (Lichfield)

Detailed Balance Sheet

31 August 2020

	31.8.20	31.8.19
	£	£
FIXED ASSETS		
Fixtures and fittings	529	706
Computer equipment	243	365
	<u>772</u>	<u>1,071</u>
CURRENT ASSETS		
Trade debtors	1,076	-
Bank account no. 1	592	9,105
	<u>1,668</u>	<u>9,105</u>
CREDITORS		
Amounts falling due within one year		
Trade creditors	(2,200)	(2,496)
Other creditors	(2,414)	-
Accrued expenses	(480)	-
	<u>(5,094)</u>	<u>(2,496)</u>
NET CURRENT (LIABILITIES)/ASSETS	<u>(3,426)</u>	<u>6,609</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>(2,654)</u>	<u>7,680</u>
NET (LIABILITIES)/ASSETS	<u><u>(2,654)</u></u>	<u><u>7,680</u></u>
RESERVES		
Income and expenditure account	<u>(2,654)</u>	<u>7,680</u>

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Unaudited Financial Statements for the Year Ended 31 August 2020

for

Jack & Jill's Pre-school (Lichfield)

Jack & Jill's Pre-school (Lichfield)

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for the Year Ended 31 August 2020

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