

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)

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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	-
		<hr/>	<hr/>
Total income		69,275	57,181
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	5	67,887	67,515
		<hr/>	<hr/>
Total expenditure		67,887	67,515
		<hr/>	<hr/>
Net income/(expenditure)		1,388	(10,334)
Total Funds at 31 August 2020		(2,654)	7,680
		<hr/>	<hr/>
Total funds at 31 August 2021		(1,266)	(2,654)
		<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 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

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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
	<hr/>	<hr/>
	49,818	55,283
	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 September 2020	245	354	599
Charge for year	122	177	299
	<hr/>	<hr/>	<hr/>
At 31 August 2021	367	531	898
	<hr/>	<hr/>	<hr/>
Net Book Value at 31 August 2021	121	352	473
	<hr/>	<hr/>	<hr/>

9. Debtors: Amounts falling due within one year

	2021	2020
	£	£
Trade Debtors	651	1,076
	<hr/>	<hr/>
	651	1,076
	<hr/>	<hr/>

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/>