

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)**

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

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

**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
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Fixtures and fittings	20% on straight line basis
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**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 2023 (Continued)**

**3. Income from operation of a pre-school**

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

**4. Charitable expenditure**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	58,848	60,644
Defined contribution pension contributions	830	1,005
	<hr/>	<hr/>
	59,678	61,649
	<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 (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**

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

**9. Debtors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	-	866
	<hr/>	<hr/>
	-	866
	<hr/>	<hr/>

**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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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/>