

LITTLE JIMMY'S PRESCHOOL LTD

England & Wales · Charity number 1136325

Details

Other names ST CLARES DAY NURSERY

Status Registered

Legal form Charitable company

Company number [06954027](#)

Registered 2010-06-14

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

Contact

Address Little Jimmys Preschool
Constable Avenue
Clacton-On-Sea
Essex
CO16 8DA

Phone 01255484317

Email Info@littlejimmys.co.uk

Website www.litlejimmys.co.uk

Activities

Objects: SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:A OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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;B ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;C INSTIGATING AND ADHERING TO AND FURTHER THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Committee/Trustee run charity led nursery, working with early years children aged 2 - 5 years old.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£706,668	£630,224	£227,801	24
2024-07-31	£505,618	£450,989	£148,813	21
2023-07-31	£293,472	£289,481	-	-
2022-07-31	£229,321	£238,640	-	-
2021-07-31	£261,630	£210,594	-	-
2020-07-31	£196,731	£165,513	-	-

Trustees

Name	Role	Appointed
JOSEPH COLDRON		2024-08-14

LITTLE JIMMY'S PRESCHOOL LTD

England & Wales - Charity number 1136325

Accounts

Charity Registration No. 1136325

Company Registration No. 6954027 (England and Wales)

LITTLE JIMMY'S PRESCHOOL LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025



11 De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

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LITTLE JIMMY'S PRESCHOOL LTD

COMPANY INFORMATION

Trustees	Mrs P Welsh Mr J Coldron Mrs A Coldron	(Appointed 14 August 2024)
Charity number	1136325	
Company number	6954027	
Registered office	St James Church Hall Tower Road Clacton on Sea CO15 1LF	
Independent examiner	TC Group 11 De Grey Square Colchester Essex CO4 5YQ Essex CO4 5YQ	

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objectives are to advance the education and holistic development of children below statutory school age by providing a safe, stimulating, and inclusive preschool environment. Its purpose is to foster learning through play, support social and emotional growth, and collaborate with parents and the local community to enhance the well-being and future opportunities of every child.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year ending July 2025, the charity focused on consolidating and strengthening its provision across both sites. Following the successful expansion achieved in the previous year, emphasis was placed on embedding high-quality practice, maintaining strong occupancy levels, and supporting staff development to ensure consistently positive outcomes for children.

The organisation continued to deliver high-quality early years education and development programmes, with a strong focus on safeguarding, inclusion, and supporting children's individual needs. Feedback from families and stakeholders remained positive, reflecting ongoing trust and strong community engagement.

Financial review

The charity received income amounting to £709,162 during the year and generated a surplus of £72,251. The value of unrestricted reserves held at the Balance Sheet date was £221,064.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee and by its governing document.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs P Welsh

Mr J Coldron

Mrs A Coldron

(Appointed 14 August 2024)

LITTLE JIMMY'S PRESCHOOL LTD

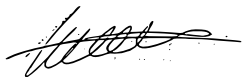
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Recruitment and appointment of trustees

New trustees are recruited and appointed by the board of trustees.

The trustees report was approved by the Board of Trustees.



.....
Mr J Coldron

Date: **27/05/2026**

LITTLE JIMMY'S PRESCHOOL LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LITTLE JIMMY'S PRESCHOOL LTD

I report to the trustees on my examination of the financial statements of Little Jimmy's Preschool Ltd (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Simon Garner FCA
Independent Examiner
TC Group
11 De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

Dated:

LITTLE JIMMY'S PRESCHOOL LTD

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
	Notes				
Income from:					
Donations and legacies	2	-	2,500	2,500	-
Charitable activities	3	706,668	-	706,668	505,548
Investments	4	44	-	44	70
Total income		706,712	2,500	709,212	505,618
Expenditure on:					
Charitable activities	5	630,224	-	630,224	450,989
Total expenditure		630,224	-	630,224	450,989
Net income and movement in funds		76,488	2,500	78,988	54,629
Reconciliation of funds:					
Fund balances at 1 August 2024		148,813	-	148,813	94,184
Fund balances at 31 July 2025		225,301	2,500	227,801	148,813

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LITTLE JIMMY'S PRESCHOOL LTD

BALANCE SHEET

AS AT 31 JULY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		14,512		1,692
Current assets					
Debtors	12	438		3,224	
Cash at bank and in hand		232,093		160,976	
		<u>232,531</u>		<u>164,200</u>	
Creditors: amounts falling due within one year	13	<u>(18,856)</u>		<u>(17,079)</u>	
Net current assets			213,675		147,121
Total assets less current liabilities			228,187		148,813
Creditors: amounts falling due after more than one year	14		(386)		-
Net assets			<u>227,801</u>		<u>148,813</u>
The funds of the charity					
Restricted income funds	16		2,500		-
Unrestricted funds	17		225,301		148,813
			<u>227,801</u>		<u>148,813</u>

LITTLE JIMMY'S PRESCHOOL LTD

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2025

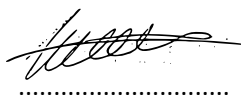
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on ...27/05/2026.....



.....
Mr J Coldron

Company registration number 6954027 (England and Wales)

1 Accounting policies

Charity information

Little Jimmy's Preschool Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is St James Church Hall, Tower Road, Clacton on Sea, CO15 1LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.8 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

LITTLE JIMMY'S PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

2 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	2,500	-
	<u> </u>	<u> </u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Pre school		
Grants and fees	706,668	505,548
	<u> </u>	<u> </u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	44	70
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

5 Expenditure on charitable activities

	Pre school 2025 £	Pre school 2024 £
Direct costs		
Staff costs	480,589	362,800
Depreciation and impairment	4,838	563
Food and welfare	21,071	16,610
Toys and resources	41,850	16,631
Facility hire	38,751	35,714
Insurance	3,105	1,237
Rates and water	539	545
Waste disposal	746	619
Equipment hire	1,890	2,754
Uniforms	158	1,052
Subscriptions	6,675	909
Sundry expenses	2,063	1,440
Cleaning	2,585	1,043
Repairs	13,628	2,349
Bank charges	231	237
Light and heat	2,134	-
	<u>620,853</u>	<u>444,503</u>
Share of support and governance costs (see note 6)		
Support	1,564	411
Governance	7,807	6,075
	<u>630,224</u>	<u>450,989</u>
Analysis by fund		
Unrestricted funds	<u>630,224</u>	<u>450,989</u>

6 Support costs allocated to activities

	2025 £	2024 £
Administration costs	1,563	411
Governance costs	7,807	6,075
	<u>9,370</u>	<u>6,486</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

6 Support costs allocated to activities (Continued)

Governances costs consist of £4,737 (2024: £2,507) of legal and professional costs and £3,070 (2024: £3,568) of accountancy fees.

7 Net movement in funds	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	4,838	563
	<u> </u>	<u> </u>

8 Trustees

During the year trustees of the the charity were paid for their role as nursery managers. These managers received a combined remuneration of £83,701 (2024: £94,861)

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Childcare worker	24	21
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£

Wages and salaries	424,951	341,637
Social security costs	19,381	16,323
Other pension costs	6,859	4,381
	<u> </u>	<u> </u>
	451,191	362,341
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 August 2024	449	1,806	2,255
Additions	-	17,658	17,658
At 31 July 2025	449	19,464	19,913
Depreciation and impairment			
At 1 August 2024	112	451	563
Depreciation charged in the year	84	4,754	4,838
At 31 July 2025	196	5,205	5,401
Carrying amount			
At 31 July 2025	253	14,259	14,512
At 31 July 2024	337	1,355	1,692

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	438	3,224

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Notes		
Obligations under finance leases	661	-
Other taxation and social security	8,629	12,241
Other creditors	1,809	1,152
Accruals and deferred income	7,757	3,686
	18,856	17,079

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

14 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Obligations under finance leases		386	-
		<u> </u>	<u> </u>

The obligations under the finance leases are secured against the assets financed.

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,859	4,381
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024 £	Incoming resources £	At 31 July 2025 £
Food parcels	-	2,500	2,500
	<u> </u>	<u> </u>	<u> </u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	148,813	706,712	(630,224)	225,301
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

17 Unrestricted funds

(Continued)

Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	94,184	505,618	(450,989)	148,813
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Tangible assets	14,512	-	14,512
Current assets/(liabilities)	211,175	2,500	213,675
Long term liabilities	(386)	-	(386)
	<u>225,301</u>	<u>2,500</u>	<u>227,801</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Tangible assets	1,692	-	1,692
Current assets/(liabilities)	147,121	-	147,121
	<u>148,813</u>	<u>-</u>	<u>148,813</u>
	<u> </u>	<u> </u>	<u> </u>

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the period the entity paid management charges to a company that is controlled by one of the Trustees of the charity. The amount invoiced and paid during the year was £22,723 (2024 - £NIL)

LITTLE JIMMY'S PRESCHOOL LTD

England & Wales - Charity number 1136325

Accounts

Charity Registration No. 1136325

Company Registration No. 6954027 (England and Wales)

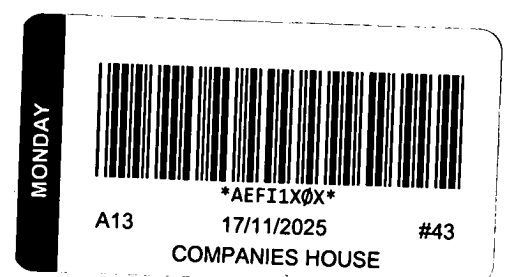
LITTLE JIMMY'S PRESCHOOL LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024



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LITTLE JIMMY'S PRESCHOOL LTD

COMPANY INFORMATION

Trustees	Mrs P Welsh	
	Mr J Coldron	(Appointed 14 August 2024)
	Mrs A Coldron	(Appointed 1 May 2024)
Charity number	1136325	
Company number	6954027	
Registered office	St James Church Hall Tower Road Clacton on Sea CO15 1LF	
Independent examiner	TC Group 11 De Grey Square Colchester Essex CO4 5YQ Essex CO4 5YQ	

LITTLE JIMMY'S PRESCHOOL LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objectives are to advance the education and holistic development of children below statutory school age by providing a safe, stimulating, and inclusive preschool environment. Its purpose is to foster learning through play, support social and emotional growth, and collaborate with parents and the local community to enhance the well-being and future opportunities of every child.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year ending July 2024, the charity successfully expanded its operations within our second site, which is now fully operational and has achieved enrolment figures significantly higher than initial projections. This growth reflects strong community engagement and demand for the charity's services. In addition, the organisation continued to deliver high-quality early years education and development programmes, maintaining its commitment to providing a safe, inclusive, and stimulating environment for all children.

Financial review

The charity received income amounting to £505,618 during the year and generated a surplus of £54,629. The value of unrestricted reserves held at the Balance Sheet date was £148,813.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee and by its governing document.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs P Welsh

Mr J Coldron

Mrs A Coldron

(Appointed 14 August 2024)

(Appointed 1 May 2024)

Recruitment and appointment of trustees

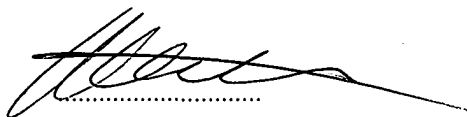
New trustees are recruited and appointed by the board of trustees.

LITTLE JIMMY'S PRESCHOOL LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

The trustees report was approved by the Board of Trustees.



Mr J Coldron

Date: 10/11/2025

LITTLE JIMMY'S PRESCHOOL LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LITTLE JIMMY'S PRESCHOOL LTD

I report to the trustees on my examination of the financial statements of Little Jimmy's Preschool Ltd (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

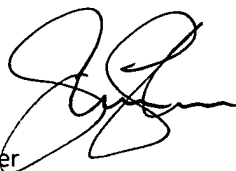
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I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Simon Garner FCA
Independent Examiner



TC Group
11 De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

Dated: 12/11/2025

LITTLE JIMMY'S PRESCHOOL LTD

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 JULY 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
Income from:			
Charitable activities	2	505,548	291,844
Other trading activities	3	-	1,611
Investments	4	70	18
Total income		<u>505,618</u>	<u>293,473</u>
Expenditure on:			
Charitable activities	5	<u>450,989</u>	<u>289,480</u>
Total expenditure		<u>450,989</u>	<u>289,480</u>
Net income and movement in funds		54,629	3,993
Reconciliation of funds:			
Fund balances at 1 August 2023		<u>94,184</u>	<u>90,191</u>
Fund balances at 31 July 2024		<u>148,813</u>	<u>94,184</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LITTLE JIMMY'S PRESCHOOL LTD

BALANCE SHEET

AS AT 31 JULY 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		1,692		-
Current assets					
Debtors	12	3,224		1,455	
Cash at bank and in hand		160,976		97,915	
		<u>164,200</u>		<u>99,370</u>	
Creditors: amounts falling due within one year	14	<u>(17,079)</u>		<u>(5,186)</u>	
Net current assets			147,121		94,184
Total assets less current liabilities			<u>148,813</u>		<u>94,184</u>
The funds of the charity					
Unrestricted funds	16		148,813		94,184
			<u>148,813</u>		<u>94,184</u>

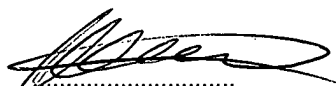
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10/11/2025



Mr J Coldron

Company registration number 6954027 (England and Wales)

1 Accounting policies

Charity information

Little Jimmy's Preschool Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is St James Church Hall, Tower Road, Clacton on Sea, CO15 1LF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LITTLE JIMMY'S PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Pre school		
Grants and fees	505,548	291,844

LITTLE JIMMY'S PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	1,611
	<u> </u>	<u> </u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	70	18
	<u> </u>	<u> </u>

LITTLE JIMMY'S PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

5 Expenditure on charitable activities

	Pre school 2024 £	Pre school 2023 £
Direct costs		
Staff costs	362,800	232,087
Depreciation and impairment	563	-
Food and welfare	16,610	2,489
Toys and resources	16,631	4,087
Facility hire	35,714	20,200
Insurance	1,237	2,702
Rates and water	545	883
Waste disposal	619	553
Equipment hire	2,754	1,236
Uniforms	1,052	895
Subscriptions	909	541
Sundry expenses	1,440	168
Cleaning	1,043	3,641
Repairs	2,349	8,530
Bank charges	237	166
	<u>444,503</u>	<u>278,178</u>
Share of support and governance costs (see note 6)		
Support	411	3,562
Governance	6,075	7,740
	<u>450,989</u>	<u>289,480</u>
Analysis by fund		
Unrestricted funds	<u>450,989</u>	<u>289,480</u>

6 Support costs allocated to activities

	2024 £	2023 £
Administration costs	411	3,561
Governance costs	6,075	7,740
	<u>6,486</u>	<u>11,301</u>

Governances costs consist of £2,507 (2023: £3,980) of legal and professional costs and £3,568 (2023: £3,760) of accountancy fees.

LITTLE JIMMY'S PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

7	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	563	-
	<u>563</u>	<u>-</u>

8 Trustees

During the year trustees of the the charity were paid for their role as Nursery managers. These managers received a combined remuneration of £94,861 (2023: £33,757)

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Childcare worker	21	20
	<u>21</u>	<u>20</u>

Employment costs	2024	2023
	£	£
Wages and salaries	341,637	221,956
Social security costs	16,323	6,953
Other pension costs	4,381	2,854
	<u>362,341</u>	<u>231,763</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

LITTLE JIMMY'S PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
Additions	449	1,806	2,255
At 31 July 2024	449	1,806	2,255
Depreciation and impairment			
Depreciation charged in the year	112	451	563
At 31 July 2024	112	451	563
Carrying amount			
At 31 July 2024	337	1,355	1,692

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	3,224	-
Other debtors	-	1,455
	3,224	1,455

13 Loans and overdrafts

	2024 £	2023 £
Bank overdrafts	-	2,084
Payable within one year	-	2,084

LITTLE JIMMY'S PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank overdrafts	13	-	2,084
Corporation tax payable		-	160
Other taxation and social security		12,241	-
Other creditors		1,152	-
Accruals and deferred income		3,686	2,942
		<u>17,079</u>	<u>5,186</u>

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>4,381</u>	<u>2,854</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	<u>94,184</u>	<u>505,618</u>	<u>(450,989)</u>	<u>148,813</u>
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	<u>90,191</u>	<u>293,473</u>	<u>(289,480)</u>	<u>94,184</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

LITTLE JIMMY'S PRESCHOOL LTD

England & Wales - Charity number 1136325

Accounts

Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Report and financial statements
for the year ended 31st July 2023

Charity number 1136325
Company number 6954027

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
61 Station Road
Clacton-On-Sea
Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2023

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Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Legal and administrative information

Charity number	1136325
Company number	6954027
Registered office	St James Church Hall Tower Road Clacton-On-Sea Essex CO15 1LF
Management Committee	P Welsh K Hipkin T George J Holman
Accountants	Clacton Business Services Limited Chartered Accountants Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees
For the year ended 31 July 2023

The Trustees present their report and the financial statements for the year ended 31 July 2023. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

To provide a warm and happy environment in which young children can learn and play. The daily routine includes free and structured play to enable learning skills to be developed. Children are encouraged in independent skills and are given an opportunity to learn a variety of social activities to comply with the desirable outcome for children's learning as in the school curriculum and assessment authority.

Main activities to achieve the objectives

From September 2014 the EYFS will change and the nursery will concentrate on seven main areas of development, which will be:

1. Personal, Social and Emotional
2. Communication and language
3. Physical development
4. Literacy
5. Mathematical Development
6. Understanding of the world
7. Expressive art and design

Achievements and performance

The preschool has performed satisfactorily in the year and seems to have achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 31 July 2023 amounted to £xxxxxxx. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees (continued)
For the year ended 31 July 2023

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising. We will be opening a second site on the Cann Hall estate later in 2023.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that 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 judgments 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on 19/04/2024

and signed on its behalf by;



P Welsh
Director

Independent examiner's report to the management committee on the unaudited financial statements of Little Jimmy's Preschool Ltd

We report on the accounts of Little Jimmy's Preschool Ltd for the year ended 31 July 2023 set out on pages 5 to 8.

Respective responsibilities of management committee and independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner



Clacton Business Services Ltd
Chartered Accountants

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Statement of financial activities
For the year ended 31 July 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants and fees	291,844	-	291,844	223,521
Food welfare	-	-	-	-
<i>Activities for generating funds</i>				
Fund raising	1,610	-	1,610	5,799
Local government grant	-	-	-	-
Interest	18	-	18	1
Total incoming resources	293,472	-	293,472	229,321
Resources expended				
Wages	231,764	-	231,764	200,183
Fund raising activities	-	-	-	-
Food welfare	2,490	-	2,490	1,999
Toys and resources	4,087	-	4,087	8,466
Facility hire	20,200	-	20,200	10,960
Telephone	1,091	-	1,091	519
Postage and stationery	879	-	879	138
Travelling	-	-	-	-
Rates, insurance and utilities	4,137	-	4,137	3,441
Consumables and equipment hire	1,236	-	1,236	852
Staff training	324	-	324	590
Uniforms	895	-	895	19
Membership fees	541	-	541	340
Web design	1,152	-	1,152	824
Sundry expenses	8,229	-	8,229	2,828
Accountancy	3,760	-	3,760	2,563
Late filing fee	-	-	-	-
Repairs	8,530	-	8,530	4,779
Bank charges	166	-	166	139
Total resources expended	289,481	-	289,481	238,640
(Deficit) Surplus	3,992	-	3,992	(9,319)
Total funds brought forward	90,190	-	90,190	99,509
Total funds carried forward	94,182	-	94,182	90,190

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 8 form an integral part of these financial statements.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Balance sheet
As at 31 July 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Debtors	4	1,535		1,535	
Cash at bank and in hand		95,830		94,083	
		<u>97,365</u>		<u>95,618</u>	
Creditors: amounts falling Due within one year	5	<u>3,183</u>		<u>5,428</u>	
Net current assets					
Net assets			<u>94,182</u>		<u>90,190</u>
Funds					
Unrestricted income funds			<u>94,182</u>		<u>90,190</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for;

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Section 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee on.....19/04/2024..... and were signed on its behalf by:

P Welsh
Director



The notes on pages 7 to 8 form an integral part of these financial statements.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2023

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

1.4. Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2023

2. Employees

Employment costs

	2023	2022
	£	£
Wages and salaries	221,957	192,125
Social security costs	6,953	5,570
Pension costs	2,854	2,488
	<u>231,764</u>	<u>200,183</u>

No employee received emoluments of more than £60,000 (2022: None).

Number of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

2023	2022
Number	Number
20	16

3. Trustee remuneration & related party transactions

With the exception of the Nursery manager no other members of the management committee received any remuneration during the year. The manager received £33,757(2022: £31,064).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Debtors

	2023	2022
	£	£
Prepayments	-	-
Debtors	1,535	1,535
	<u>1,535</u>	<u>1,535</u>

5. Creditors: amounts falling due
Within one year

	2023	2022
	£	£
Accruals	3,183	5,428
Taxation	-	-
	<u>3,183</u>	<u>5,428</u>

LITTLE JIMMY'S PRESCHOOL LTD

England & Wales - Charity number 1136325

Accounts

Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Report and financial statements
for the year ended 31st July 2022

Charity number 1136325
Company number 6954027

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
61 Station Road
Clacton-On-Sea
Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2022

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Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Legal and administrative information

Charity number	1136325
Company number	6954027
Registered office	St James Church Hall Tower Road Clacton-On-Sea Essex CO15 1LF
Management Committee	P Welsh K Hipkin T George J Holman
Accountants	Clacton Business Services Limited Chartered Accountants Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees
For the year ended 31 July 2022

The Trustees present their report and the financial statements for the year ended 31 July 2022. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

To provide a warm and happy environment in which young children can learn and play. The daily routine includes free and structured play to enable learning skills to be developed. Children are encouraged in independent skills and are given an opportunity to learn a variety of social activities to comply with the desirable outcome for children's learning as in the school curriculum and assessment authority.

Main activities to achieve the objectives

From September 2014 the EYFS will change and the nursery will concentrate on seven main areas of development, which will be:

1. Personal, Social and Emotional
2. Communication and language
3. Physical development
4. Literacy
5. Mathematical Development
6. Understanding of the world
7. Expressive art and design

Achievements and performance

The preschool has performed satisfactorily in the year and seems to have achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 31 July 2022 amounted to £90,190. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

Independent examiner's report to the management committee on the unaudited financial statements of Little Jimmy's Preschool Ltd

We report on the accounts of Little Jimmy's Preschool Ltd for the year ended 31 July 2022 set out on pages 5 to 8.

Respective responsibilities of management committee and independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

Clacton Business Services Ltd
Chartered Accountants

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees (continued)
For the year ended 31 July 2022

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising. We will be opening a second site on the Cann Hall estate later in 2022.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that 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 judgments 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on 23/03/2023 and signed on its behalf by;



P Welsh
Director

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Statement of financial activities
For the year ended 31 July 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants and fees	223,521	-	223,521	257,778
Food welfare	-	-	-	-
<i>Activities for generating funds</i>				
Fund raising	5,799	-	5,799	3,848
Local government grant	-	-	-	-
Interest	1	-	1	4
Total incoming resources	229,321	-	229,321	261,630
Resources expended				
Wages	200,183	-	200,183	173,287
Fund raising activities	-	-	-	-
Food welfare	1,999	-	1,999	1,472
Toys and resources	8,466	-	5,466	7,935
Facility hire	10,960	-	10,960	15,245
Telephone	519	-	519	453
Postage and stationery	138	-	138	45
Travelling	-	-	-	-
Rates, insurance and utilities	3,441	-	3,441	2,358
Consumables and equipment hire	852	-	852	657
Staff training	590	-	590	1,200
Uniforms	19	-	19	583
Membership fees	340	-	340	263
Web design	824	-	824	-
Sundry expenses	2,828	-	2,828	1,060
Accountancy	2,563	-	2,563	2,350
Late filing fee	-	-	-	-
Repairs	4,779	-	4,779	3,564
Bank charges	139	-	139	122
Total resources expended	238,640	-	238,640	210,594
(Deficit) Surplus	(9,319)	-	(9,319)	48,473
Total funds brought forward	99,509	-	99,509	51,036
Total funds carried forward	90,190	-	90,190	99,509

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 8 form an integral part of these financial statements.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Balance sheet
As at 31 July 2022

	Notes	£	2022 £	£	2021 £
Current assets					
Debtors	4	1,535		1,188	
Cash at bank and in hand		94,083		100,174	
		<u>95,618</u>		<u>101,362</u>	
Creditors: amounts falling					
Due within one year	5	<u>5,428</u>		<u>1,853</u>	
Net current assets					
Net assets			<u>90,190</u>		<u>99,509</u>
Funds					
Unrestricted income funds			<u>90,190</u>		<u>99,509</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for;

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Section 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee on.....27/03/2023.....
and were signed on its behalf by:



P Welsh
Director

The notes on pages 7 to 8 form an integral part of these financial statements.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2022

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

1.4. Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2022

2. Employees

Employment costs

	2022	2021
	£	£
Wages and salaries	192,125	168,031
Social security costs	5,570	3,104
Pension costs	2,488	2,152
	<u>200,183</u>	<u>173,287</u>

No employee received emoluments of more than £60,000 (2020: None).

Number of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

2022	2021
Number	Number
16	15

3. Trustee remuneration & related party transactions

With the exception of the Nursery manager no other members of the management committee received any remuneration during the year. The manager received £31,064(2021: £29,865).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Debtors

	2022	2021
	£	£
Prepayments	-	-
Debtors	1,535	1,188
	<u>1,535</u>	<u>1,188</u>

5. Creditors: amounts falling due
Within one year

	2022	2021
	£	£
Accruals	5,428	1,844
Taxation	-	-
	<u>5,428</u>	<u>1,844</u>

LITTLE JIMMY'S PRESCHOOL LTD

England & Wales - Charity number 1136325

Accounts

Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Report and financial statements
for the year ended 31st July 2021

Charity number 1136325
Company number 6954027

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
61 Station Road
Clacton-On-Sea
Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2021

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Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Legal and administrative information

Charity number	1136325
Company number	6954027
Registered office	St James Church Hall Tower Road Clacton-On-Sea Essex CO15 1LF
Management Committee	P Welsh K Hipkin T George J Holman
Accountants	Clacton Business Services Limited Chartered Accountants Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees
For the year ended 31 July 2021

The Trustees present their report and the financial statements for the year ended 31 July 2021. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

To provide a warm and happy environment in which young children can learn and play. The daily routine includes free and structured play to enable learning skills to be developed. Children are encouraged in independent skills and are given an opportunity to learn a variety of social activities to comply with the desirable outcome for children's learning as in the school curriculum and assessment authority.

Main activities to achieve the objectives

From September 2014 the EYFS will change and the nursery will concentrate on seven main areas of development, which will be:

1. Personal, Social and Emotional
2. Communication and language
3. Physical development
4. Literacy
5. Mathematical Development
6. Understanding of the world
7. Expressive art and design

Achievements and performance

The preschool has performed satisfactorily in the year and seems to have achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 31 July 2021 amounted to £48,473. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees (continued)
For the year ended 31 July 2021

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising. We are currently working on a new website to promote ourselves.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that 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 judgments 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on

and signed on its behalf by;

P Welsh
Director

Independent examiner's report to the management committee on the unaudited financial statements of Little Jimmy's Preschool Ltd

We report on the accounts of Little Jimmy's Preschool Ltd for the year ended 31 July 2021 set out on pages 5 to 8.

Respective responsibilities of management committee and independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner



Clacton Business Services Ltd
Chartered Accountants

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Statement of financial activities
For the year ended 31 July 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants and fees	257,778		257,778	183,876
Food welfare	-		-	-
<i>Activities for generating funds</i>				
Fund raising	3,848		3,848	2,836
Local government grant	-		-	10,000
Interest	4		4	-
Total incoming resources	261,630		261,630	196,731
Resources expended				
Wages	173,287		173,287	132,896
Fund raising activities	-		-	-
Food welfare	1,472		1,472	588
Toys and resources	7,935		7,935	1,763
Facility hire	15,245		15,245	15,470
Telephone	453		453	505
Postage and stationery	45		45	119
Travelling	-		-	-
Rates,insurance and utilities	2,358		2,358	2,639
Consumables and equipment hire	657		657	609
Staff training	1,200		1,200	(182)
Uniforms	583		583	577
Membership fees	263		263	-
Gifts	-		-	-
Sundry expenses	1,060		1,060	4,817
Accountancy	2,350		2,350	1,939
Late filing fee	-		-	-
Repairs	3,564		3,564	1,661
Bank charges	122		122	112
Total resources expended	210,594		210,594	163,513
(Deficit) Surplus	48,473		48,473	33,218
Total funds brought forward	51,036		51,036	15,255
Total funds carried forward	99,509		99,509	48,473

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 8 form an integral part of these financial statements.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Balance sheet
As at 31 July 2021

	Notes	£	2021 £	£	2020 £
Current assets					
Debtors	4	1,188		-	
Cash at bank and in hand		100,174		51,257	
		<u>101,362</u>		<u>51,257</u>	
Creditors: amounts falling Due within one year	5	<u>1,853</u>		<u>2,784</u>	
Net current assets					
Net assets			<u>99,509</u>		<u>48,473</u>
Funds					
Unrestricted income funds			<u>99,509</u>		<u>48,473</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for;

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Section 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee on.....
and were signed on its behalf by:

P Welsh
Director

The notes on pages 7 to 8 form an integral part of these financial statements.

Notes to the financial statements
For the year ended 31 July 2021

1. Accounting policies

The principal accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

1.4. Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.



(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2021

2. Employees

Employment costs

	2021	2020
	£	£
Wages and salaries	168,031	128,206
Social security costs	3,104	3,061
Pension costs	2,152	1,629
	173,287	132,896

No employee received emoluments of more than £60,000 (2020: None).

Number of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

2021	2020
Number	Number
15	12

3. Trustee remuneration & related party transactions

With the exception of the Nursery manager no other members of the management committee received any remuneration during the year. The manager received £29,865(2020: £26,493).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Debtors

	2021	2020
	£	£
Prepayments	-	-
Debtors	1,188	-
	1,188	-

5. Creditors: amounts falling due
Within one year

	2021	2020
	£	£
Accruals	1,844	2,321
Taxation	-	-
	1,844	2,321

LITTLE JIMMY'S PRESCHOOL LTD

England & Wales - Charity number 1136325

Accounts

Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Report and financial statements
for the year ended 31st July 2020

Charity number 1136325

Company number 6954027

Clacton Business Services Ltd
Chartered Accountants
Hurlingham Chambers
61 Station Road
Clacton-On-Sea
Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2020

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Little Jimmy's Preschool Ltd
(A company limited by guarantee)
Legal and administrative information

Charity number	1136325
Company number	6954027
Registered office	St James Church Hall Tower Road Clacton-On-Sea Essex CO15 1LF
Management Committee	P Welsh K Hipkin T George J Holman
Accountants	Clacton Business Services Limited Chartered Accountants Hurlingham Chambers 61 Station Road Clacton-on-Sea Essex CO15 1SD

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees
For the year ended 31 July 2020

The Trustees present their report and the financial statements for the year ended 31 July 2020. The trustees who served during the year and up to the date of this report are set out on Page 1.

Objectives and activities

Objectives

To provide a warm and happy environment in which young children can learn and play. The daily routine includes free and structured play to enable learning skills to be developed. Children are encouraged in independent skills and are given an opportunity to learn a variety of social activities to comply with the desirable outcome for children's learning as in the school curriculum and assessment authority.

Main activities to achieve the objectives

From September 2014 the EYFS will change and the nursery will concentrate on seven main areas of development, which will be:

1. Personal, Social and Emotional
2. Communication and language
3. Physical development
4. Literacy
5. Mathematical Development
6. Understanding of the world
7. Expressive art and design

Achievements and performance

The preschool has performed satisfactorily in the year and seems to have achieved the objectives outlined above.

Financial review

Funding sources

The main source of income is from government funding and fees paid by parents.

Reserves Policy

The total unrestricted fund as at 31 July 2020 amounted to £48,473. This is maintained to cover any unforeseeable expenses and for the expansion of the nursery.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Report of the trustees (continued)
For the year ended 31 July 2020

Future Plans

To continue to run the nursery and gradually improve and expand the services provided by raising awareness and promoting it through various events and advertising. We are currently working on a new website to promote ourselves.

Responsibilities of the Management Committee

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that 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 judgments 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper account records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

Approved by the management committee on

16/11/20

and signed on its behalf by;

P Welsh
Director



Independent examiner's report to the management committee on the unaudited financial statements of Little Jimmy's Preschool Ltd

We report on the accounts of Little Jimmy's Preschool Ltd for the year ended 31 July 2020 set out on pages 5 to 8.

Respective responsibilities of management committee and Independent examiner

As the management committee you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the Act), as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

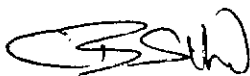
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner



Clacton Business Services Ltd
Chartered Accountants

16/11/2020

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Statement of financial activities
For the year ended 31 July 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Grants and fees	183,876	-	183,876	137,329
Food welfare	-	-	-	-
<i>Activities for generating funds</i>				
Fund raising	2,836	-	2,836	9,113
Local government grant	10,000	-	10,000	-
Interest	19	-	-	-
Total incoming resources	196,731	-	196,731	146,442
Resources expended				
Wages	132,896	-	132,896	123,419
Fund raising activities	-	-	-	-
Food welfare	588	-	588	382
Toys and resources	1,763	-	1,763	7,149
Facility hire	15,470	-	15,470	17,230
Telephone	505	-	505	497
Postage and stationery	119	-	119	1,849
Travelling	-	-	-	-
Rates, insurance and utilities	2,639	-	2,639	2,704
Consumables and equipment hire	609	-	609	307
Staff training	(182)	-	(182)	(8)
Uniforms	577	-	577	296
Membership fees	-	-	-	-
Gifts	-	-	-	-
Sundry expenses	4,817	-	4,817	4,784
Accountancy	1,939	-	1,939	1,851
Late filing fee	-	-	-	-
Repairs	1,661	-	1,661	3,053
Bank charges	112	-	112	50
Total resources expended	163,513	-	165,513	163,563
(Deficit) Surplus	33,218	-	33,218	(17,121)
Total funds brought forward	15,255	-	15,255	32,376
Total funds carried forward	48,473	-	48,473	15,255

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognized gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 8 form an integral part of these financial statements.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Balance sheet
As at 31 July 2020

	Notes	£	2020 £	£	2019 £
Current assets					
Debtors	4			-	
Cash at bank and in hand		51,257		18,731	
		<u>51,257</u>		<u>18,731</u>	
Creditors: amounts falling Due within one year	5	2,784		3,476	
Net current assets					15,255
Net assets			<u>48,473</u>		<u>15,255</u>
Funds					
Unrestricted income funds			<u>48,473</u>		<u>15,255</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for;

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Section 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Management Committee on...16/11/20...
and were signed on its behalf by:

P Welsh
Director



The notes on pages 7 to 8 form an integral part of these financial statements.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2020

1. Accounting policies

The principle accounting policies are summarized below. The accounting policies have been consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

1.4. Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Little Jimmy's Preschool Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2020

2. Employees

Employment costs

	2020	2019
	£	£
Wages and salaries	128,206	119,669
Social security costs	3,061	2,495
Pension costs	1,629	1,255
	132,896	123,419

No employee received emoluments of more than £60,000 (2019: None).

Number of employees

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

2020	2019
Number	Number
12	11

3. Trustee remuneration & related party transactions

With the exception of the Nursery manager no other members of the management committee received any remuneration during the year. The manager received £26,493 (2019: £28,145).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Debtors

	2020	2019
	£	£
Prepayments	-	-
Debtors	-	-
	-	-

5. Creditors: amounts falling due Within one year

	2020	2019
	£	£
Accruals	2,321	3,476
Taxation	-	-
	2,321	5,420