

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

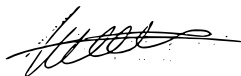
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

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

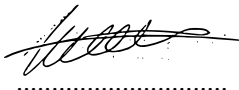
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

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
	<hr/>	<hr/>	<hr/>
At 31 July 2025	449	19,464	19,913
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 August 2024	112	451	563
Depreciation charged in the year	84	4,754	4,838
	<hr/>	<hr/>	<hr/>
At 31 July 2025	196	5,205	5,401
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 July 2025	253	14,259	14,512
	<hr/>	<hr/>	<hr/>
At 31 July 2024	337	1,355	1,692
	<hr/>	<hr/>	<hr/>

12 Debtors

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

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
	<hr/>	<hr/>
	18,856	17,079
	<hr/>	<hr/>

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	-

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

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

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

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)