

**REGISTERED COMPANY NUMBER: 7500001 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1141370**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5TH APRIL 2025**

**FOR**

**JELLY BABIES LIMITED**

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FOR THE PERIOD ENDED 5TH APRIL 2025**

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**REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 5TH APRIL 2025**

The object of the company (a company limited by guarantee) is to offer day care facilities to enhance the development and education of children aged between 0-11 years by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right 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 race, culture, religion, means or ability.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5th April 2024. The trustees have adopted the provisions of 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**

**Objectives and aims.**

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. Para 1.17 and 1.19

The object of the company is to offer day care facilities and education in baby, toddler and preschool under EYFS guidance and Ofsted regulations.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit Para 1.18 The charity has regard to the guidance issued by the charity commission on public guidance.

**FINANCIAL REVIEW**

**Financial position**

During the year, the charitable company received income totalling £443,126 (2024: £437,344). Expenditure amounted to £406,525 (2024: £425,176) most of which is in relation to the depreciation of the buildings.

The charitable company reported a surplus of £36,601 (2024: £12,168).

**Reserves policy**

The Trustees aim to maintain available reserves sufficient to act as a buffer to maintain activity should a drop in income or rise in expenditure occur that could impact upon the core purposes of the charity.

At the year end, the total reserves were £83,729 (2024: £47,128) of which £83,729 (2024: £47,128) were unrestricted and £0 (2024: £0) were restricted.

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## JELLY BABIES LIMITED

### REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 5TH APRIL 2025

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The governing documents of Jelly Babies Limited are its Memorandum and Articles of Association. The company was incorporated on 20th January 2011 as a company limited by guarantee and as a charity on 1st April 2011. The charity is managed by a Board of Trustees that meets at regular intervals and is elected on an annual basis.

##### Decision making

The charity is managed by a Board of Trustees that meets at regular intervals and is elected on an annual basis.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

7500001(England and Wales)

##### Registered Charity number

1141370

##### Registered office

The Former Library  
Main Street  
Failsworth  
Manchester  
M35 9DP

##### Trustees

Kelly O'Reilly - David Hobson - Bernard Raistrick

##### Independent Examiner

Courthill Business Consultants  
Certified Public Accountants  
Suite 11  
Courthill House  
60 Water Lane  
Wilmslow  
SK9 5AJ

Approved by order of the board of trustees on signed on its behalf by: 30th December 2025

*Mrs Linda Johnson* - Trustee

**Independent examiner's report to the trustees of Jelly Babies Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period ended 5th April 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon J. Cornforth  
Certified Public Accountants  
Suite 11  
Courthill House  
60 Water Lane  
Wilmslow  
SK9 5AJ

Date: 30/12/2025

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 5TH APRIL 2025**

		Unrestricted fund	Restricted fund	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>					
<b>FROM</b> Childcare facilities		443,126	-	443,126	437,344
Donations		-	-	-	-
Investment income	2	-	-	-	-
<b>Total</b>		<u>443,126</u>	<u>-</u>	<u>443,126</u>	<u>437,344</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Childcare facilities		<u>443,126</u>	<u>-</u>	<u>443,126</u>	<u>437,344</u>
<b>NET INCOME/(EXPENDITURE)</b>		36,801	-	36,801	12,168
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		36,801	-	36,801	12,168
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>36,801</u></u>	<u><u>-</u></u>	<u><u>36,801</u></u>	<u><u>12,168</u></u>

The notes form part of these financial statements

**BALANCE SHEET**  
**5TH APRIL 2025**

		Unrestricted fund	Restricted fund	2025 Total funds	2024 Total
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7	7,774	-	7,774	10,365
Investments	8	-	-	-	-
		<u>7,774</u>	<u>-</u>	<u>7,774</u>	<u>10,365</u>
<b>CURRENT ASSETS</b>					
Debtors	9	7965	-	7,965	24,119
Cash at bank		83,218	-	83,218	20,438
		<u>91,183</u>	<u>-</u>	<u>91,183</u>	<u>44,557</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(15,228)	-	(15,228)	(7,494)
		<u>75,955</u>	<u>-</u>	<u>75,955</u>	<u>36,763</u>
<b>NET CURRENT ASSETS</b>					
		<u>83,729</u>	<u>-</u>	<u>83,729</u>	<u>47,128</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>83,729</u>	<u>-</u>	<u>83,729</u>	<u>47,128</u>
<b>NET ASSETS</b>		<u>83,729</u>	<u>-</u>	<u>83,729</u>	<u>47,128</u>
<b>FUNDS</b>	12				
Unrestricted funds				83,729	47,128
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u>83,729</u>	<u>47,128</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 5 APRIL 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 5 APRIL 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30th December 2025 and were signed on its behalf by:

*Linda Johnson* - Trustee



**NOTES TO THE FINANCIAL STATEMENTS FOR  
THE PERIOD ENDED 5TH APRIL 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

**Going concern**

At the time of approving the financial statements and having reviewed the charity's financial performance and general reserves position, whilst mindful of the current economic climate and the potential impact upon our sources of income and planned expenditure, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the yearend date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Plant and machinery                      - 25% reducing balance method

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**NOTES TO THE FINANCIAL STATEMENTS -**  
**continued FOR THE PERIOD ENDED 5TH APRIL 2025**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	-	-
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	2,591	3,454
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

Trustees' remuneration under PAYE was £11,315 for the year ended 5th April 2025 (2024 £26,800).

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 5th April 2025 (2024 £nil)

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	-	-
<b>Charitable activities</b>			
Child care fees	-	-	-
<b>Total</b>	<u>443,126</u>	<u>-</u>	<u>443,126</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Costs and expenses	<u>443,126</u>	<u>-</u>	<u>443,126</u>
<b>NET INCOME/(EXPENDITURE)</b>	36,601	-	36,601
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	47,128	-	47,128
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>83,729</u></u>	<u><u>-</u></u>	<u><u>83,729</u></u>

**6. PRIOR YEAR ADJUSTMENT**

There is no prior year adjustment.

**NOTES TO THE FINANCIAL STATEMENTS -**  
**continued FOR THE PERIOD ENDED 5TH APRIL 202**  
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**7. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
At 6th April 2024 & additions	-	47,901	47,901
<b>DEPRECIATION</b>			
At 6th April 2024	-	37,536	37,536
	-	2,591	2,591
Charge for year			
	-	40,127	40,127
At 5th April 2025			
<b>NET BOOK VALUE</b>			
At 5th April 2025	-	7,774	7,774
	-	10,365	10,365
At 5th April 2024			

**8. FIXED ASSET INVESTMENTS - continued****9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Amounts owed by group undertakings	-	-
	<u>          </u>	<u>          </u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other loans (see note 11)		
Accruals and deferred income	15,228	7,774
	<u>          </u>	<u>          </u>
	<u>15,228</u>	<u>7,774</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Other loans	-	-
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS -**  
**continued FOR THE PERIOD ENDED 5TH APRIL 2025**

**12. MOVEMENT IN FUNDS**

	At 06/04/2024 £	Net movement in funds £	At 05/04/2025 £
<b>Unrestricted funds</b>			
Unrestricted	47,128	36,601	83,729
<b>Restricted funds</b>			
	-	-	-
	<u>47,128</u>	<u>36,601</u>	<u>83,729</u>
<b>TOTAL FUNDS</b>	<u>47,128</u>	<u>36,601</u>	<u>83,729</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	443,126	406,525	36,601
<b>Restricted funds</b>			
	-	-	-
	<u>443,126</u>	<u>406,525</u>	<u>36,601</u>
<b>TOTAL FUNDS</b>	<u>443,126</u>	<u>406,525</u>	<u>36,601</u>

