

JELLY TOTS PRE-SCHOOL

England & Wales · Charity number 1141426

Details

Status Registered

Legal form Other

Registered 2011-04-01

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

Contact

Address Jelly Tots Pre-School
Southbourne Community Centre
Souhbourn Gardens
Eastcote
Middlesex
HA4 9SQ

Phone 07979158742

Email office@jellytots-eastcote.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(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 FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are an Ofsted registered Pre-School based in Eastcote, Middlesex providing sessional care for 2 to 5 year old children.

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£124,475	£72,643	-	-
2023-08-31	£63,267	£53,446	-	-
2022-08-31	£56,611	£57,934	-	-
2021-08-31	£76,138	£76,186	-	-
2020-08-31	£78,237	£71,691	-	-

Trustees

Name	Role	Appointed
Tracey Holder	Chair	2016-12-01
BARBARA BETTERTON		2025-03-21
Jill Sharon McMahon		2020-01-01
Sean Murray		2025-03-21
Zoe Liddle		2025-03-21

JELLY TOTS PRE-SCHOOL

England & Wales - Charity number 1141426

Accounts

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS 2023-24**

The trustees present their report and the financial statements of the charity for the year ended 31 August 2024. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and update Bulletins.

Reference and administrative information

Registered charity number: 1141426

Location: Southbourne Community Centre
Southbourne Gardens
Eastcote
Middlesex
HA4 9SQ

Banker: HSBC, 65 High Street, Ruislip, Middlesex HA4 8JE

Independent Examiner: Tim Markham, Windmill Hill, Ruislip

Registered organisations

The Pre-school is registered with the following statutory organisations:

Ofsted (Registration number EY430565)

Early Years Alliance (Registration number 107011)

London Borough of Hillingdon Families Information Services Department

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS 2023-24**

Trustees and officers

The persons who served since 1 September 2023 were:

Chair	Mrs A L B Lee (Resigned 21 st March 2025) Mrs T J Holder (From 21 st March 2025)
Secretary	Mrs T J Holder
Treasurer	Mr S Murray FCA
Managers	Mrs C Williams (Resigned 21 st March 2025) Mrs Z Liddle (Appointed 21 st March 2025) Mrs J McMahan
Trustees	Mr J Crewe (Resigned 21 st March 2025) Ms A McKeever Resigned 21 st March 2025 Ms S Miller-Snell (Resigned 21 st March 2025) Miss K M Spencer (Resigned 21 st March 2025) Miss H Woodward (Resigned 21 st March 2025) Mrs Zoe Liddle (Appointed 21 st March 2025) Mrs Barbara Betterton (Appointed 21 st March 2025) Ms Nancy Twoney (Appointed 21 st March 2025) Mr Sean Murray (Appointed 21 st March 2025)

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS 2023-24

Trustees' Report

As a charity serving the local community, we aim to keep the fees that we charge parents as low as possible. We were able to not increase our fees during the Pre-school year so that parents can plan accordingly. The pre-school specialises in helping children's individual needs so they thrive and are able to benefit from attending Jelly Tots Pre-school.

AGMs were held on 1st December 2023 21st March 2025 and the year's progress was signed by the committee. The trustees have approved the accounts by email.

Aims, objectives and activities

Aims and objectives

The aims and objectives of the Pre-school are to:

- provide high quality care and education for children below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of the local community; and
- offer children and their parents a service that promotes equality and values diversity.

The Pre-school benefits all members of the public that require Pre-school places for their children in the area.

Principal activities

The Pre-school sessions are held in Southbourne Community Centre in Eastcote. The Centre charges a fee to the Pre-school which gives it the use of two rooms on the ground floor and the kitchen and toilet facilities. The Centre has a secure entrance with disabled access.

The Community Centre is sited within its own grounds with delightful gardens. The location has plenty of car parking available locally.

The Community Centre is in a residential area incorporating a wide variety of families from different cultures and economic backgrounds. The Pre-school supports children with learning difficulties, disabilities and who speak English as an additional language. Any parents in the area can send their children to the Pre-school. The Pre-school provides, when requested, subsidised place(s) each year for local parents who cannot obtain government funding.

The Pre-school has strong links with six local primary schools and nurseries and has established a reputation as a successful inclusive Pre-school. The staff of the Pre-

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS 2023-24

school have established a good working relationship with the Early Year's Inclusion team of the London Borough of Hillingdon. The Pre-school is a champion setting for the "Attention Hillingdon" project, which is a programme to help children gain concentration skills.

The Pre-school is unable to provide afternoon sessions because the Centre is used by other organisations at that time. The Pre-school operates a successful lunch club if required by parents.

Activities during the year - The Management Team (Zoe Liddle)

The Pre-school can accommodate a maximum of 29 children, aged between 2 and 5 years old, in each session. As parents and carers determine the number of sessions their child attends, we can have as many as 60 children registered with us during a term.

We believe that play helps young children learn and develop through doing and talking, which research has shown to be the means by which young children learn. We use the Practice Guidance Early Years Foundation Stage November 2024 to plan and provide a range of play activities which help children to make progress in each of the areas of learning and development. We assess how young children are learning and developing by observing them continually. We use information that we gain from observations, as well as from photographs of the children, to document their progress and where this may be leading them.

We believe that parents know their children best and at our regular parent meetings we ask parents to contribute to assessment by sharing information about what their children like to do at home and how they as parents are supporting development.

Every child is allocated to a 'key' member of staff who will collect information about each child's needs, activities, interests and achievements. This information will enable the key member of staff to identify each child's stage of progress so that the key member of staff can decide how to help each child to move on to the next stage.

At Pre-school we always maintain or exceed the ratio of adults to children in each session that is set through the Welfare Requirements. This helps us to:

- give time and attention to each child;
- talk with the children about their interests and activities;
- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

All areas of learning are equally important, and we understand that many activities will cover most, if not all, areas. We always try to cover each area of learning daily. We train our staff to be good role models for communication and social skills, both to each other and to the children.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS 2023-24

We provide interesting and problem-solving resources and activities which all children can enjoy and so develop new skills. We set up the hall each day into specific areas of learning and provide stimulating and motivating resources including puzzles, play-dough, small-world, construction, literacy activities, numeracy activities, a book corner, water-play and role-play. Our staff are always on the lookout for when they need to offer support to children or when only encouragement is required.

We run key worker groups in a separate room each session so we can get to know the children in a smaller and more comfortable environment. This other room is also used for everyone to enjoy a story, singing and movement.

Staff and Volunteers

There are currently six members of staff at Jelly Tots, plus one payroll manager. Our staff have a variety of relevant early year's qualifications and many years of experience. All staff have current Paediatric First Aid qualifications. The staff attend regular training courses to keep up to date and learn new skills.

The trustees thank the excellent staff of the Pre-school for all their hard work during the last year, and especially the Pre-school manager/SENCO who spends many hours outside session hours dealing with the increasing amount of paperwork required and to whom the trustees are extremely grateful.

The charity could not function without the help of several individuals who give freely of their time to assist with the administration required to run a registered charity. The trustees would like to thank all these individuals who help with the running of the charity and who provide continuing support.

Fee charging policy

The Pre-school's fee charging policy reflects the objective of generating resources to cover its activities whilst not endangering the future existence of the charity. The Pre-school relies on fees from some parents to cover that part of its operating costs not covered by funding from local authorities and other organisations. The financial policy of the charity is to maintain a cushion of reserves so that, if unexpected adverse circumstances occur, the Pre-school can continue to provide sessions for children. Once this reserve reaches the level deemed sufficient by the trustees, then the Pre-school's fees are set at a level to approximately break-even each year between its incoming and outgoing resources.

The Pre-school has reviewed the fees to be charged during the coming year, especially for those parents on low incomes. When conducting this review, the Pre-school has referred to the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee-charging.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS 2023-24

Structure, Governance and Management

Governing Document

The charity is governed by its Constitution adopted by the trustees on 18 February 2011. The Constitution is the Pre-school Learning Alliance Model Pre-school Constitution. Jelly Tots Pre-school was registered as a charity by the Charity Commission on 1 April 2011.

The charity has two classes of membership, comprising Family Membership and Affiliate Membership. The trustees of the charity are drawn from both classes of membership. The committee of trustees can comprise a minimum of five members and a maximum of twelve members, plus a further three members can be co-opted onto the committee.

The charity has three Officers who are members of the committee of trustees. The officers are a Chair, a Secretary and a Treasurer.

Appointment of trustees

The initial trustees of the charity were appointed from Family Members with children attending the Pre-school. Since 2023 following the departure of Ann Lee as chair, new trustees have been identified from the current parent body and wider community. Trustees will be elected at each Annual General Meeting, which is held during the autumn term of each school year. All Family Members are encouraged to nominate themselves as potential trustees.

Annual General Meeting

The Charity held its Annual General Meeting on Friday 21st March 2025 at the Southbourne Community Centre, Eastcote. The Chair gave an initial presentation to the meeting and then the Management Team explained the operation of the Pre-School to the assembled group and answered any questions.

Risk Management

The charity's major risk factor is that there is a reduction in the number of children attending the sessions, and therefore a reduction in fees received, either from fee-paying parents or funding organisations.

Internal risks are minimised by control procedures for the authorisation of external payments and require all cheques to be signed by two out of the three authorised cheque signatories approved by the trustees.

Organisation

The trustees, who meet formally when required, control the governance and finances of the charity and advise the managers of the Pre-school. The managers of the Pre-school make the day-to-day decisions about the organisation of the daily Pre-school sessions. The managers of the Pre-school are in daily contact with those trustees who are often Family Members of the charity. The Chair of the charity, who is in regular contact with

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS 2023-24

both the trustees and the managers of the Pre-school, exercises an oversight on the Pre-school managers, especially on financial matters.

Related parties

Both managers of the Pre-school are trustees of the charity. During the 2023/24 year the Secretary of the charity provided administrative financial services to the Pre-school. All three trustees receive a salary for their work for the Pre-school but do not receive any remuneration for being a trustee of the charity. No fee was paid to the Treasurer for the current or prior years, and he has confirmed that no fees will be requested in this or future years.

Financial Review – Sean Murray

The funding for the Pre-school comes from parental fees, local government funding and donations. The Pre-school had an operating surplus of £51,832 for the year ended 31 August 2024, compared to an operating surplus of £9,821 for the previous year. Although the charity has a break-even approach to fee charging, the charity has benefited in 2023/4 from increased numbers of children at the school and additional sources of funding.

The Pre-school continues to benefit from the Government scheme to relieve small organisations of the cost of Employers National Insurance contributions.

The Pre-school had reserves of £83,776 on 31 August 2024. These reserves are retained by the charity to cover unexpected events. The trustees consider that the charity should have reserves in the region of £20,000 (reflecting costs for half a term) as part of its risk-averse reserves policy.

The Pre-school staff occasionally organise small fundraising activities such as book club sales, which contribute towards the cost of end of term parties for the children.

Investment policy

Surplus bank funds are held in a bank deposit account paying a commercial rate of interest.

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS 2023-24**

Reserves policy

The reserves policy of the charity is to maintain free reserves so that the Pre-school can continue to provide the contracted service to parents if buffeted by unexpected events. The charity considers that reserves of £20,000 should be sufficient to maintain the Pre-school sessions in these circumstances.

The charity operates a prudent policy for income recognition and fees are only included in incoming resources when they have been received.

Plans for future periods

The charity will continue to hold sessions in the Community Centre premises. These premises provide a pleasant environment for the children and excellent Pre-school facilities so admired and needed by the local community.

The preschool have recently set up a website, which will increase awareness of the services locally. The website address is <https://jellytots-eastcote.co.uk>

The trustees and the management team continue to seek additional funding, such as donations, for the Pre-school to strengthen the financial resources of the charity.

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS 2023-24**

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The 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 the state of affairs of the charity as at the balance sheet date and of the income and expenditure of the charity for that financial 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 on that basis.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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.

Approved by the trustees on 19th June ²⁰²⁵~~2024~~ and signed on their behalf by:

T. Holder 19th June 2025

Mrs Tracey Holder
Secretary

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS 2023-24**

Independent examiner's report to the trustees of Jelly Tots Pre-school

I report on the accounts of Jelly Tots Pre-school for the year ended 31 August 2023, which are set out on pages 11 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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.

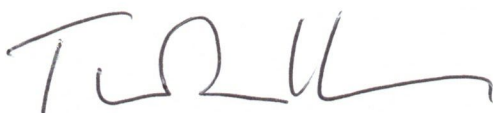
Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, have been met.



T Markham
Windmill Hill, Ruislip
19 June 2024

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS 2023-24**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2024

	Note	General Fund £	Total year to 31 August 2024 £	Total year to 31 August 2023 £
Income				
Income from charitable activities	2	124,019	124,019	63,215
Investment income	3	456	456	52
Total income		124,475	124,475	63,267
Expenditure				
Expenditure on charitable activities	4	72,541	72,541	53,305
Expenditure on governance	5	102	102	141
Total expenditure		72,643	72,643	53,446
Net income (expenditure)		51,832	51,832	9,821
Total funds at start of period		31,944	31,944	22,123
Total funds at period end		83,776	83,776	31,944

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 14 to 17 form part of these financial statements.

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS 2023-24**

BALANCE SHEET

AS AT 31 AUGUST 2024

		31 August 2024	31 August 2023
		£	£
CURRENT ASSETS			
		84,260	31,948
Cash at bank and in hand			
Debtors	10	150	-
		84,410	
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	11	634	4
NET CURRENT ASSETS		83,776	31,944
NET ASSETS		83,776	31,944
THE FUNDS OF THE CHARITY:			
Unrestricted funds	12	83,776	31,944
TOTAL CHARITY FUNDS		83,776	31,944

The financial statements were approved by the trustees on 19 June ²⁰²⁵~~2024~~ and signed on their behalf by:

T. Holder 19th June 2025

Mrs Tracey Holder
Secretary

The notes on pages 14 to 17 form part of these financial statements.

JELLY TOTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared on the basis of the historic cost convention with items recognised at cost or transaction value unless otherwise stated, in accordance with:

- Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and Update Bulletins;
- And with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- And with the Charities Act 2011;
- And with Accounting Standards (UK Generally Accepted Practice) as applied from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities and preparing the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations is included when receivable.

Income from charitable activities is included when earned.

Investment income is included when receivable.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes attributable VAT that cannot be recovered. Expenditure includes those costs that can be allocated directly to each activity.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its charitable activities.

Expenditure on governance includes those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at three years. Items of equipment are only capitalised when the purchase price exceeds £1,000. No fixed assets have been capitalised in the past two years.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Cash flow statement

The charity has taken advantage of the exemption not to prepare a cash flow statement on the grounds that it is a small reporting entity.

Current assets and liabilities

Current assets and liabilities are accounted for on the following basis;

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

- Current assets at the lower of cost and net realisable value
- Current liabilities at their settlement value

Cash at bank and in hand

The charity's bank balances include short notice deposit accounts.

VAT

The charity is not registered for Value Added Tax (VAT). In these financial statements, where applicable, expenditure is shown inclusive of VAT.

Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

2. Income from charitable activities

	General Fund £	Total year to 31 August 2024 £	Total year to 31 August 2023 £
Fees	124,019	124,019	62,315

3. Investment income

	General Fund £	Total year to 31 August 2024 £	Total year to 31 August 2023 £
Bank interest	456	456	52

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

4. Expenditure on charitable activities

		General Fund £	Total year to 31 August 2024 £	Total year to 31 August 2023 £
Salaries	8	59,079	59,079	42,820
Employer pension contributions	8	488	488	433
Staff training		-	-	35
Insurance		715	715	1,525
Hire of hall		7,770	7,770	6,330
Consumables		2,307	2,307	1,782
Computers and internet		1,001	1,001	380
Equipment		545	545	-
Office Costs		286	286	-
Repairs		350	350	-
		72,541	72,541	53,305

5. Expenditure on governance

		General Fund £	Total year to 31 August 2024 £	Total year to 31 August 2023 £
Subscriptions		40	40	75
Bank Charges		62	62	66
		102	102	141

6. Staff costs

	Total year to 31 August 2024 £	Total year to 31 August 2023 £
Salaries	59,079	42,820
Employer pension contributions	488	433
	59,567	46,800

The average number of employees during the year were as follows:

	Year to 31 August 2024 Number	Year to 31 August 2023 Number
Manager	1	1
Deputy Manager	1	1
Assistant Manager	1	1
Pre-school Assistants	4	6
Payroll Manager	1	1
	8	10

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

7. Key management personnel, trustee remuneration and related party transactions

The key management personnel of the charity are the trustees.

No other members of the committee received any remuneration for their work as trustees during the year (2023: £NIL).

The following Pre-school salaries were paid to trustees whilst serving on the committee:

Mrs C Williams (Manager) – £1,346 (2023: £1,425)
Mrs Z Liddle (Manager) - £11,934 (2023: n/a as not trustee)
Mrs T J Holder (Financial Assistant) – £2,967 (2023: £2,600)

The treasurer (S Murray) received no fee for preparing the accounts (2023: Nil)

8. Net income

Net income for the year is stated after charging depreciation of nil (2023: nil).

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

10. Debtors: Amounts falling due within one year

	2024	2023
	£	£
Sundry debtor	150	-
	<u>150</u>	<u>-</u>

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Payroll and other taxes	634	1
Payments due to pension provider	-	3
	<u>634</u>	<u>4</u>

12. Movement in funds

	£	£	£	£
	1 September 2023	Income	Expenditure	31 August 2024
	£	£	£	£
Unrestricted Funds:	31,944	124,475	(72,643)	83,776
General Fund	<u>31,944</u>	<u>124,475</u>	<u>(72,643)</u>	<u>83,776</u>

JELLY TOTS PRE-SCHOOL

England & Wales - Charity number 1141426

Accounts

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements of the charity for the year ended 31 August 2023. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and update Bulletins.

Reference and administrative information

Registered charity number: 1141426

Location: Southbourne Community Centre
Southbourne Gardens
Eastcote
Middlesex
HA4 9SQ

Banker: HSBC, 65 High Street, Ruislip, Middlesex HA4 8JE

Independent Examiner: Tim Markham, Windmill Hill, Ruislip

Registered organisations

The Pre-school is registered with the following statutory organisations:
Ofsted (Registration number EY430565)
Early Years Alliance (Registration number 107011)
London Borough of Hillingdon Families Information Services Department

Trustees

The trustees who served during the period from 1 September 2022 up to the end of December 2023 were:

Chair	Mrs A L B Lee
Secretary	Mrs T J Holder
Treasurer	Mr S Murray FCA
Joint Managers	Mrs C Williams Mrs J McMahan
Trustees	Mr J Crewe Ms A McKeever Ms S Miller-Snell Miss K M Spencer Miss H Woodward

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Trustees' Report

As a charity serving the local community, we aim to keep the fees that we charge parents as low as possible. We were able to not increase our fees during the Pre-school year so that parents can plan accordingly, however an increase is expected during 2023/24 to account for increased costs. The pre-school specialises in helping children's individual needs so they thrive and are able to benefit from attending Jelly Tots Pre-school.

An AGM was held on 1st December 2023 and the year's progress was signed by the committee. The trustees have approved the accounts by email.

Aims, objectives and activities

Aims and objectives

The aims and objectives of the Pre-school are to:

- provide high quality care and education for children below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of the local community; and
- offer children and their parents a service that promotes equality and values diversity.

The Pre-school benefits all members of the public that require Pre-school places for their children in the area.

Principal activities

The Pre-school sessions are held in Southbourne Community Centre in Eastcote. The Centre charges a fee to the Pre-school which gives it the use of two rooms on the ground floor and the kitchen and toilet facilities. The Centre has a secure entrance with disabled access.

The Community Centre is sited within its own grounds with delightful gardens. The location has plenty of car parking available locally.

The Community Centre is in a residential area incorporating a wide variety of families from different cultures and economic backgrounds. The Pre-school supports children with learning difficulties, disabilities and who speak English as an additional language.

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JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

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Activities during the year - The Management Team (Carrie and Jill)

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We believe that parents know their children best and at our regular parent meetings we ask parents to contribute to assessment by sharing information about what their children like to do at home and how they as parents are supporting development.

Every child is allocated to a 'key' member of staff who will collect information about each child's needs, activities, interests and achievements. This information will enable the key member of staff to identify each child's stage of progress so that the key member of staff can decide how to help each child to move on to the next stage.

At Pre-school we always maintain or exceed the ratio of adults to children in each session that is set through the Welfare Requirements. This helps us to:

- give time and attention to each child;
- talk with the children about their interests and activities;
- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

All areas of learning are equally important, and we understand that many activities will cover most, if not all, areas. We always try to cover each area of learning daily. We train our staff to be good role models for communication and social skills, both to each other and to the children.

We provide interesting and problem-solving resources and activities which all children can enjoy and so develop new skills. We set up the hall each day into specific areas of learning and provide stimulating and motivating resources including puzzles, play-dough, small-world, construction, literacy activities, numeracy activities, a book corner, water-play and role-play. Our staff are always on the lookout for when they need to offer support to children or when only encouragement is required.

We run key worker groups in a separate room each session so we can get to know the children in a smaller and more comfortable environment. This other room is also used for everyone to enjoy a story, singing and movement.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Staff and Volunteers

There are currently eight members of staff at Jelly Tots, plus one payroll manager. Our staff have a variety of relevant early year's qualifications and many years of experience. All staff have current Paediatric First Aid qualifications. The staff attend regular training courses to keep up to date and learn new skills.

The trustees thank the excellent staff of the Pre-school for all their hard work during the last year, and especially the Pre-school managers who spend many hours outside session hours dealing with the increasing amount of paperwork required and to whom the trustees are extremely grateful.

The charity could not function without the help of several individuals who give freely of their time to assist with the administration required to run a registered charity. The trustees would like to thank all these individuals who help with the running of the charity and who provide continuing support.

Fee charging policy

The Pre-school's fee charging policy reflects the objective of generating resources to cover its activities whilst not endangering the future existence of the charity. The Pre-school relies on fees from some parents to cover that part of its operating costs not covered by funding from local authorities and other organisations. The financial policy of the charity is to maintain a cushion of reserves so that, if unexpected adverse circumstances occur, the Pre-school can continue to provide sessions for children. Once this reserve reaches the level deemed sufficient by the trustees, then the Pre-school's fees are set at a level to approximately break-even each year between its incoming and outgoing resources.

The Pre-school has reviewed the fees to be charged during the coming year, especially for those parents on low incomes. When conducting this review, the Pre-school has referred to the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee-charging.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Structure, Governance and Management

Governing Document

The charity is governed by its Constitution adopted by the trustees on 18 February 2011. The Constitution is the Pre-school Learning Alliance Model Pre-school Constitution. Jelly Tots Pre-school was registered as a charity by the Charity Commission on 1 April 2011.

The charity has two classes of membership, comprising Family Membership and Affiliate Membership. The trustees of the charity are drawn from both classes of membership. The committee of trustees can comprise a minimum of five members and a maximum of twelve members, plus a further three members can be co-opted onto the committee.

The charity has three Officers who are members of the committee of trustees. The officers are a Chair, a Secretary and a Treasurer.

Appointment of trustees

The initial trustees of the charity were appointed from Family Members with children attending the Pre-school. New trustees are elected at each Annual General Meeting, which is held during the autumn term of each school year. All Family Members are encouraged to nominate themselves as potential trustees.

Annual General Meeting

The Charity held its Annual General Meeting on Thursday 1st December 2023 at the Southbourne Community Centre, Eastcote. The Chair gave an initial presentation to the meeting and then the Management Team explained the operation of the Pre-School to the assembled group and answered any questions.

The Annual General Meeting for 2022 was not allowed to take place because of the spread of Covid, although the accounts were printed and distributed to the Trustees to be approved and then sent to the Charity Commission.

Risk Management

The charity's major risk factor is that there is a reduction in the number of children attending the sessions, and therefore a reduction in fees received, either from fee-paying parents or funding organisations.

Internal risks are minimised by control procedures for the authorisation of external payments and require all cheques to be signed by two out of the three authorised cheque signatories approved by the trustees.

Organisation

The trustees, who meet formally when required, control the governance and finances of the charity and advise the managers of the Pre-school. The managers of the Pre-school make the

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

day-to-day decisions about the organisation of the daily Pre-school sessions. The managers of the Pre-school are in daily contact with those trustees who are often Family Members of the charity. The Chair of the charity, who is in regular contact with both the trustees and the managers of the Pre-school, exercises an oversight on the Pre-school managers, especially on financial matters.

Related parties

Both managers of the Pre-school are trustees of the charity. During the 2022/22 year the Secretary of the charity provided administrative financial services to the Pre-school. All three trustees receive a salary for their work for the Pre-school but do not receive any remuneration for being a trustee of the charity. No fee was paid to the Treasurer for the current or prior years, and he has confirmed that no fees will be requested in this or future years.

Financial Review – Sean Murray

The funding for the Pre-school comes from parental fees, local government funding and donations. In addition, the Pre-school in previous years took funding from the HM Treasury Job Retention Scheme during the lockdown imposed by the government due to COVID-19. The Pre-school had an operating surplus of £9,821 for the year ended 31 August 2023, compared to an operating deficit of £1,323 for the previous year. This is consistent with the break-even approach to fee charging.

The Pre-school continues to benefit from the Government scheme to relieve small organisations of the cost of Employers National Insurance contributions.

The fees charged to parents have increased from September 2023 to reflect inflationary pressures on the charity's cost base.

The Pre-school had reserves of £31,944 on 31 August 2023. These reserves are retained by the charity to cover unexpected events. The trustees consider that the charity should have reserves in the region of £15,000 (reflecting costs for half a term) as part of its risk-averse reserves policy.

The Pre-school staff occasionally organise small fundraising activities such as book club sales, which contribute towards the cost of end of term parties for the children.

Investment policy

Surplus bank funds are held in a bank deposit account paying a commercial rate of interest.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Reserves policy

The reserves policy of the charity is to maintain free reserves so that the Pre-school can continue to provide the contracted service to parents if buffeted by unexpected events. The charity considers that reserves of £15,000 should be sufficient to maintain the Pre-school sessions in these circumstances.

The charity operates a prudent policy for income recognition and fees are only included in incoming resources when they have been received.

Plans for future periods

The charity will continue to hold sessions in the Community Centre premises. These premises provide a pleasant environment for the children and excellent Pre-school facilities so admired and needed by the local community.

Anne Lee has announced her intention to step down as Chair of Trustees at the end of the 2023/23 year. Jelly Tots Pre-School has been a part of Anne's life for the last 24 years which she has enjoyed immensely. Initially she played with and taught the children each morning as part of the team. She later became Chair of the charity, which is a voluntary position. Her brother Alastair took over management of the finances they all contributed to a successful operation. When Alastair sadly died, Sean kindly took over the position of treasurer which was most reassuring.

The board of trustees has also decided to explore setting up a website for the pre-school, which will increase awareness of the services locally.

The trustees and the management team continue to seek additional funding, such as donations, for the Pre-school to strengthen the financial resources of the charity.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The 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 the state of affairs of the charity as at the balance sheet date and of the income and expenditure of the charity for that financial 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 on that basis.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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.

Approved by the trustees on 19th June 2024 and signed on their behalf by:



Mrs Tracey Holder
Secretary

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

Independent examiner's report to the trustees of Jelly Tots Pre-school

I report on the accounts of Jelly Tots Pre-school for the year ended 31 August 2023, which are set out on pages 11 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, have been met.



T Markham
Windmill Hill, Ruislip

19 June 2024

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2023

	Note	General Fund £	Total year to 31 August 2023 £	Total year to 31 August 2022 £
<u>Income</u>				
Income from charitable activities	2	63,215	63,215	56,609
Investment income	3	52	52	2
Total income		63,267	63,267	56,611
<u>Expenditure</u>				
Expenditure on charitable activities	4	53,305	53,305	57,750
Expenditure on governance	5	141	141	184
Total expenditure		53,446	53,446	57,934
Net income (expenditure)		9,821	9,821	(1,323)
Total funds at start of period		22,123	22,123	23,446
Total funds at period end		31,944	31,944	22,123

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The notes on pages 13 to 16 form part of these financial statements.

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

BALANCE SHEET

AS AT 31 AUGUST 2023

		<u>31 August 2023</u>	<u>31 August 2022</u>
		£	£
CURRENT ASSETS			
Cash at bank and in hand		31,948	22,153
Debtors	10		46
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	11	4	76
NET CURRENT ASSETS		<u>31,944</u>	<u>22,123</u>
NET ASSETS		<u>31,944</u>	<u>22,123</u>
THE FUNDS OF THE CHARITY:			
Unrestricted funds	12	31,944	22,123
TOTAL CHARITY FUNDS		<u>31,944</u>	<u>22,123</u>

The financial statements were approved by the trustees on 19 June 2024 and signed on their behalf by:

T. Holden

Mrs Tracey Holder
Secretary

The notes on pages 13 to 16 form part of these financial statements.

JELLY TOTS PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared on the basis of the historic cost convention with items recognised at cost or transaction value unless otherwise stated, in accordance with:

- Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and Update Bulletins;
- And with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- And with the Charities Act 2011;
- And with Accounting Standards (UK Generally Accepted Practice) as applied from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities and preparing the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations is included when receivable.

Income from charitable activities is included when earned.

Investment income is included when receivable.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes attributable VAT that cannot be recovered. Expenditure includes those costs that can be allocated directly to each activity.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its charitable activities.

Expenditure on governance includes those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at three years. Items of equipment are only capitalised when the purchase price exceeds £1,000. No fixed assets have been capitalised in the past two years.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Cash flow statement

The charity has taken advantage of the exemption not to prepare a cash flow statement on the grounds that it is a small reporting entity.

Current assets and liabilities

Current assets and liabilities are accounted for on the following basis;

- Current assets at the lower of cost and net realisable value
- Current liabilities at their settlement value

JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

Cash at bank and in hand

The charity's bank balances include short notice deposit accounts.

VAT

The charity is not registered for Value Added Tax (VAT). In these financial statements, where applicable, expenditure is shown inclusive of VAT.

Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

2. Income from charitable activities

	General Fund £	Total year to 31 August 2023 £	Total year to 31 August 2022 £
Fees	63,215	63,215	56,609

3. Investment income

	General Fund £	Total year to 31 August 2023 £	Total year to 31 August 2022 £
Bank interest	52	52	2

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

4. Expenditure on charitable activities

		General Fund £	Total year to 31 August 2023 £	Total year to 31 August 2022 £
Salaries	8	42,820	42,820	46,141
Employer pension contributions	8	433	433	659
Staff training		35	35	560
Insurance		1,525	1,525	76
Hire of hall		6,330	6,330	8,565
Consumables		1,782	1,782	1,365
Computers and internet		380	380	384
		<u>53,305</u>	<u>53,305</u>	<u>57,750</u>

5. Expenditure on governance

		General Fund £	Total year to 31 August 2023 £	Total year to 31 August 2022 £
Subscriptions		75	75	110
Bank Charges		66	66	74
		<u>141</u>	<u>141</u>	<u>184</u>

6. Staff costs

		Total year to 31 August 2023 £	Total year to 31 August 2022 £
Salaries		42,820	46,141
Employer pension contributions		433	659
		<u>46,800</u>	<u>46,800</u>

The average number of employees during the year were as follows:

	Year to 31 August 2023 Number	Year to 31 August 2022 Number
Manager	1	1
Deputy Manager	1	1
Assistant Manager	1	1
Pre-school Assistants	6	6
Payroll Manager	1	1
	<u>10</u>	<u>10</u>

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

7. Key management personnel, trustee remuneration and related party transactions

The key management personnel of the charity are the trustees.

No other members of the committee received any remuneration for their work as trustees during the year (2022: £NIL).

The following Pre-school salaries were paid to trustees whilst serving on the committee:
Mrs C Williams (Manager) – £1,425 (2022: £1,708)
Mrs T J Holder (Financial Assistant) – £2,600 (2022: £2,400)

The treasurer (S Murray) received no fee for preparing the accounts (2022: Nil)

8. Net income

Net income for the year is stated after charging depreciation of nil (2022: nil).

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

10. Debtors: Amounts falling due within one year

	2023 £	2022 £
Payroll and other taxes	-	46
	<u>-</u>	<u>46</u>

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Payroll and other taxes	1	-
Payments due to pension provider	3	76
	<u>4</u>	<u>76</u>

12. Movement in funds

	£	£	£	£
	1 September 2022 £	Income £	Expenditure £	31 August 2023 £
Unrestricted Funds:	22,123	63,267	(53,446)	31,944
General Fund	<u>22,123</u>	<u>63,267</u>	<u>(53,446)</u>	<u>31,944</u>

JELLY TOTS PRE-SCHOOL

England & Wales - Charity number 1141426

Accounts

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

Charity number: 1141426

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements of the charity for the year ended 31 August 2022. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and update Bulletins.

Reference and administrative information

Registered charity number: 1141426

Location: Southbourne Community Centre
Southbourne Gardens
Eastcote
Middlesex
HA4 9SQ

Banker: HSBC, 65 High Street, Ruislip, Middlesex HA4 8JE

Independent Examiner: Richard Garner, 2 Vernon Walk, Tadworth, Surrey, KT20 5QP

Registered organisations

The Pre-school is registered with the following statutory organisations:

Ofsted (Registration number EY430565)

Early Years Alliance (Registration number 107011)

London Borough of Hillingdon Families Information Services Department

Trustees

The trustees who served during the period from 1 September 2021 up to the end of December 2022 were:

Chair	Mrs A L B Lee
Secretary	Mrs T J Holder
Treasurer	Mr S Murray FCA
Joint Managers	Mrs C Williams Mrs J McMahan
Trustees	Mr J Crewe Ms A McKeever Ms S Miller-Snell Miss K M Spencer Miss H Woodward

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Report from the Chair – Anne Lee

During the year Jill McMahon acted as co-manager alongside Carrie Williams. The problem of COVID-19 continued during 2021/2, and has led to a reduced number of pupils at the pre-school, meaning that fewer staff were required each day. As such, the trustees decided to close the school one day a week, and the trustees at Eastcote Community Centre kindly reduced our monthly rent, which was very welcome and allowed us to continue operating there.

As a charity serving the local community, we aim to keep the fees that we charge parents as low as possible. We were able to not increase our fees during the Pre-school year so that parents can plan accordingly, however an increase is expected during 2022/23 to account for increased costs. The pre-school specialises in helping children's individual needs so they thrive and are able to benefit from attending Jelly Tots Pre-school.

An AGM was held on 1st December 2022 and the year's progress was signed by the committee. The trustees have approved the accounts by email.

Aims, objectives and activities

Aims and objectives

The aims and objectives of the Pre-school are to:

- provide high quality care and education for children below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of the local community; and
- offer children and their parents a service that promotes equality and values diversity.

The Pre-school benefits all members of the public that require Pre-school places for their children in the area.

Principal activities

The Pre-school sessions are held in Southbourne Community Centre in Eastcote. The Centre charges a fee to the Pre-school which gives it the use of two rooms on the ground floor and the kitchen and toilet facilities. The Centre has a secure entrance with disabled access.

The Community Centre is sited within its own grounds with delightful gardens. The location has plenty of car parking available locally.

The Community Centre is in a residential area incorporating a wide variety of families from different cultures and economic backgrounds. The Pre-school supports children with learning difficulties, disabilities and who speak English as an additional language.

Any parents in the area can send their children to the Pre-school. The Pre-school provides, when requested, a subsidised place each year for a local parent who cannot obtain government funding.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

The Pre-school has strong links with six local primary schools and nurseries and has established a reputation as a successful inclusive Pre-school. The staff of the Pre-school have established a good working relationship with the Early Year's Inclusion team of the London Borough of Hillingdon. The Pre-school is a champion setting for the "Attention Hillingdon" project, which is a programme to help children gain concentration skills.

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Every child is allocated to a 'key' member of staff who will collect information about each child's needs, activities, interests and achievements. This information will enable the key member of staff to identify each child's stage of progress so that the key member of staff can decide how to help each child to move on to the next stage.

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JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

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The trustees thank the excellent staff of the Pre-school for all their hard work during the last year, and especially the Pre-school managers who spend many hours outside session hours dealing with the increasing amount of paperwork required and to whom the trustees are extremely grateful.

The charity could not function without the help of several individuals who give freely of their time to assist with the administration required to run a registered charity. The trustees would like to thank all these individuals who help with the running of the charity and who provide continuing support.

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The Pre-school has reviewed the fees to be charged during the coming year, especially for those parents on low incomes. When conducting this review, the Pre-school has referred to the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee-charging.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Structure, Governance and Management

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The charity has three Officers who are members of the committee of trustees. The officers are a Chair, a Secretary and a Treasurer.

Appointment of trustees

The initial trustees of the charity were appointed from Family Members with children attending the Pre-school. New trustees are elected at each Annual General Meeting, which is held during the autumn term of each school year. All Family Members are encouraged to nominate themselves as potential trustees.

Annual General Meeting

The Charity held its Annual General Meeting on Thursday 1st December 2022 at the Southbourne Community Centre, Eastcote. The Chair gave an initial presentation to the meeting and then the Management Team explained the operation of the Pre-School to the assembled group and answered any questions.

The Annual General Meeting for 2021 was not allowed to take place because of the spread of Covid, although the accounts were printed and distributed to the Trustees to be approved and then sent to the Charity Commission.

Risk Management

The charity's major risk factor is that there is a reduction in the number of children attending the sessions, and therefore a reduction in fees received, either from fee-paying parents or funding organisations.

Internal risks are minimised by control procedures for the authorisation of external payments and require all cheques to be signed by two out of the three authorised cheque signatories approved by the trustees.

Organisation

The trustees, who meet formally when required, control the governance and finances of the charity and advise the managers of the Pre-school. The managers of the Pre-school make the

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

day-to-day decisions about the organisation of the daily Pre-school sessions. The managers of the Pre-school are in daily contact with those trustees who are often Family Members of the charity. The Chair of the charity, who is in regular contact with both the trustees and the managers of the Pre-school, exercises an oversight on the Pre-school managers, especially on financial matters.

Related parties

Both managers of the Pre-school are trustees of the charity. During the 2021/22 year the Secretary of the charity provided administrative financial services to the Pre-school. All three trustees receive a salary for their work for the Pre-school but do not receive any remuneration for being a trustee of the charity. No fee was paid to the Treasurer for the current or prior years, and he has confirmed that no fees will be requested in this or future years.

Financial Review – Sean Murray

The funding for the Pre-school comes from parental fees, local government funding and donations. In addition, the Pre-school in previous years took funding from the HM Treasury Job Retention Scheme during the lockdown imposed by the government due to COVID-19. The Pre-school had an operating deficit of £1,323 for the year ended 31 August 2022, compared to an operating deficit of £48 for the previous year. This is consistent with the break-even approach to fee charging.

The Pre-school continues to benefit from the Government scheme to relieve small organisations of the cost of Employers National Insurance contributions.

The fees charged to parents have increased from September 2022 to reflect inflationary pressures on the charity's cost base.

The Pre-school had reserves of £22,123 on 31 August 2022. These reserves are retained by the charity to cover unexpected events. The trustees consider that the charity should have reserves in the region of £15,000 (reflecting costs for half a term) as part of its risk-averse reserves policy.

The Pre-school staff occasionally organise small fundraising activities such as book club sales, which contribute towards the cost of end of term parties for the children.

Investment policy

Surplus bank funds are held in a bank deposit account paying a commercial rate of interest.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Reserves policy

The reserves policy of the charity is to maintain free reserves so that the Pre-school can continue to provide the contracted service to parents if buffeted by unexpected events. The charity considers that reserves of £15,000 should be sufficient to maintain the Pre-school sessions in these circumstances.

The charity operates a prudent policy for income recognition and fees are only included in incoming resources when they have been received.

Plans for future periods

The charity will continue to hold sessions in the Community Centre premises. These premises provide a pleasant environment for the children and excellent Pre-school facilities so admired and needed by the local community.

Anne Lee has announced her intention to step down as Chair of Trustees at the end of the 2022/23 year. Jelly Tots Pre-School has been a part of Anne's life for the last 24 years which she has enjoyed immensely. Initially she played with and taught the children each morning as part of the team. She later became Chair of the charity, which is a voluntary position. Her brother Alastair took over management of the finances they all contributed to a successful operation. When Alastair sadly died, Sean kindly took over the position of treasurer which was most reassuring.

The board of trustees has also decided to explore setting up a website for the pre-school, which will increase awareness of the services locally.

The trustees and the management team continue to seek additional funding, such as donations, for the Pre-school to strengthen the financial resources of the charity.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The 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 the state of affairs of the charity as at the balance sheet date and of the income and expenditure of the charity for that financial 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 on that basis.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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.

Approved by the trustees on 26th May 2023 and signed on their behalf by:



Mrs Tracey Holder
Secretary

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Independent examiner's report to the trustees of Jelly Tots Pre-school

I report on the accounts of Jelly Tots Pre-school for the year ended 31 August 2022, which are set out on pages 11 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, have been met.



Richard Garner BSc
2 Vernon Walk, Tadworth

26 May 2023

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	General Fund £	Total year to 31 August 2022 £	Total year to 31 August 2021 £
<u>Income</u>				
Income from charitable activities	2	56,609	56,609	75,637
Investment income	3	2	2	1
Other Income Received	4	-	-	500
Total income		56,611	56,611	76,138
<u>Expenditure</u>				
Expenditure on charitable activities	5	57,750	57,750	75,862
Expenditure on governance	6	184	184	324
Total expenditure		57,934	57,934	76,186
Net income (expenditure)		(1,323)	(1,323)	(48)
Total funds at start of period		23,446	23,446	23,494
Total funds at period end		22,123	22,123	23,446

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The notes on pages 13 to 16 form part of these financial statements.

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

BALANCE SHEET

AS AT 31 AUGUST 2022

	<u>31 August 2022</u>	<u>31 August 2021</u>
	£	£
CURRENT ASSETS		
Cash at bank and in hand	22,153	23,449
Debtors	46	95
		<u>23,544</u>
CURRENT LIABILITIES		
Creditors: Amounts falling due within one year	76	98
NET CURRENT ASSETS	<u>22,123</u>	<u>23,446</u>
NET ASSETS	<u>22,123</u>	<u>23,446</u>
THE FUNDS OF THE CHARITY:		
Unrestricted funds	22,123	23,446
TOTAL CHARITY FUNDS	<u>22,123</u>	<u>23,446</u>

The financial statements were approved by the trustees on 26 MAY 2023 and signed on their behalf by:

Anne L B Lee

Mrs Anne Lee
Chair of Trustees

The notes on pages 13 to 16 form part of these financial statements.

JELLY TOTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared on the basis of the historic cost convention with items recognised at cost or transaction value unless otherwise stated, in accordance with:

- Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and Update Bulletins;
- And with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- And with the Charities Act 2011;
- And with Accounting Standards (UK Generally Accepted Practice) as applied from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities and preparing the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations is included when receivable.

Income from charitable activities is included when earned.

Investment income is included when receivable.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes attributable VAT that cannot be recovered. Expenditure includes those costs that can be allocated directly to each activity.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its charitable activities.

Expenditure on governance includes those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at three years. Items of equipment are only capitalised when the purchase price exceeds £1,000. No fixed assets have been capitalised in the past two years.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Cash flow statement

The charity has taken advantage of the exemption not to prepare a cash flow statement on the grounds that it is a small reporting entity.

Current assets and liabilities

Current assets and liabilities are accounted for on the following basis;

- Current assets at the lower of cost and net realisable value
- Current liabilities at their settlement value

JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

Cash at bank and in hand

The charity's bank balances include short notice deposit accounts.

VAT

The charity is not registered for Value Added Tax (VAT). In these financial statements, where applicable, expenditure is shown inclusive of VAT.

Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

2. Income from charitable activities

	General Fund £	Total year to 31 August 2022 £	Total year to 31 August 2021 £
Fees	56,609	56,609	75,637

3. Investment income

	General Fund £	Total year to 31 August 2022 £	Total year to 31 August 2021 £
Bank interest	2	2	1

4. Other Income Received

	General Fund £	Total year to 31 August 2022 £	Total year to 31 August 2021 £
HMT Job Retention (Furlough) Scheme	-	-	500

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

5. Expenditure on charitable activities

		General Fund £	Total year to 31 August 2022 £	Total year to 31 August 2021 £
Salaries	8	46,141	46,141	58,900
Employer pension contributions	8	659	659	868
Staff training		560	560	-
Insurance		76	76	757
Hire of hall		8,565	8,565	12,285
Consumables		1,365	1,365	2,207
Equipment		-	-	464
Computers and internet		384	384	381
		<u>57,750</u>	<u>57,750</u>	<u>75,862</u>

6. Expenditure on governance

		General Fund £	Total year to 31 August 2022 £	Total year to 31 August 2021 £
Subscriptions		110	110	124
Professional fees		-	-	200
Bank Charges		74	74	-
		<u>184</u>	<u>184</u>	<u>324</u>

7. Staff costs

	Total year to 31 August 2022 £	Total year to 31 August 2021 £
Salaries	46,141	58,900
Employer pension contributions	659	868
	<u>46,800</u>	<u>59,768</u>

The average number of employees during the year were as follows:

	Year to 31 August 2022 Number	Year to 31 August 2021 Number
Manager	1	1
Deputy Manager	1	1
Assistant Manager	1	1
Pre-school Assistants	6	5
Payroll Manager	1	1
	<u>10</u>	<u>9</u>

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

8. Key management personnel, trustee remuneration and related party transactions

The key management personnel of the charity are the trustees.

No other members of the committee received any remuneration for their work as trustees during the year (2021: £NIL).

The following Pre-school salaries were paid to trustees whilst serving on the committee:

Mrs C Williams (Manager) – £1,708 (2021: £2,560)

Mrs T J Holder (Financial Assistant) – £2,400 (2021: £2,472)

The treasurer (S Murray) received no fee for preparing the accounts (2021: Nil)

9. Net income

Net income for the year is stated after charging depreciation of nil (2021: nil).

10. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

11. Debtors: Amounts falling due within one year

	2022 £	2021 £
Payroll and other taxes	46	95
	<u>46</u>	<u>95</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Payments due to pension provider	76	98
	<u>76</u>	<u>98</u>

13. Movement in funds

	£	£	£	£
	1 September 2021 £	Income	Expenditure	31 August 2022 £
		£	£	
Unrestricted Funds:	23,446	56,611	(57,934)	22,123
General Fund	<u>23,446</u>	<u>56,611</u>	<u>(57,934)</u>	<u>22,123</u>

JELLY TOTS PRE-SCHOOL

England & Wales - Charity number 1141426

Accounts

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

Charity number: 1141426

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements of the charity for the year ended 31 August 2021. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and update Bulletins.

Reference and administrative information

Registered charity number: 1141426

Location: Southbourne Community Centre
Southbourne Gardens
Eastcote
Middlesex
HA4 9SQ

Banker: HSBC, 65 High Street, Ruislip, Middlesex HA4 8JE

Independent Examiner: Richard Garner, 2 Vernon Walk, Tadworth, Surrey, KT20 5QP

Registered organisations

The Pre-school is registered with the following statutory organisations:

Ofsted (Registration number EY430565)

Early Years Alliance (Registration number 107011)

London Borough of Hillingdon Families Information Services Department

Trustees

The trustees who served during the period from 1 September 2020 up to the end of December 2021 were:

Chair Mrs A L B Lee

Secretary Mrs T J Holder

Treasurer Mr S Murray FCA

Joint Managers Mrs C Williams

Mrs J McMahan

Trustees Mr J Crewe

Ms A McKeever

Ms S Miller-Snell

Ms J Ransome

Miss K M Spencer

Miss H Woodward

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Report from the Chair – Anne Lee

During the year Jill McMahon became co-manager alongside Carrie Williams. The problem of COVID-19 continued during 2020/1, and the Pre-school closed for the government-imposed “lockdown”, and further monies were received from the Government’s Job Retention Scheme (Furlough) to continue payments to staff during the period.

The COVID-19 situation also led to a reduced number of pupils at the pre-school, meaning that fewer staff were required each day. As such, the trustees decided to close the school one day a week, and the trustees at Eastcote Community Centre kindly reduced our monthly rent, which was very welcome and allowed us to continue operating there.

As a charity serving the local community, we aim to keep the fees that we charge parents as low as possible. We were able to not increase our fees during the Pre-school year so that parents can plan accordingly, however an increase is expected during 2021/22 to account for increased costs. The pre-school specialises in helping children’s individual needs so they thrive and are able to benefit from attending Jelly Tots Pre-school.

The trustees agreed in November 2021 that an AGM would not be held due to COVID-19. The trustees have approved the accounts by email.

Aims, objectives and activities

Aims and objectives

The aims and objectives of the Pre-school are to:

- provide high quality care and education for children below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of the local community; and
- offer children and their parents a service that promotes equality and values diversity.

The Pre-school benefits all members of the public that require Pre-school places for their children in the area.

Principal activities

The Pre-school sessions are held in Southbourne Community Centre in Eastcote. The Centre charges a fee to the Pre-school which gives it the use of two rooms on the ground floor and the kitchen and toilet facilities. The Centre has a secure entrance with disabled access.

The Community Centre is sited within its own grounds with delightful gardens. The location has plenty of car parking available locally.

The Community Centre is in a residential area incorporating a wide variety of families from different cultures and economic backgrounds. The Pre-school supports children with learning difficulties, disabilities and who speak English as an additional language.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Any parents in the area can send their children to the Pre-school. The Pre-school provides, when requested, a subsidised place each year for a local parent who cannot obtain government funding.

The Pre-school has strong links with six local primary schools and nurseries, and has established a reputation as a successful inclusive Pre-school. The staff of the Pre-school have established a good working relationship with the Early Year's Inclusion team of the London Borough of Hillingdon. The Pre-school is a champion setting for the "Attention Hillingdon" project, which is a programme to help children gain concentration skills.

The Pre-school is unable to provide afternoon sessions because the Centre is used by other organisations at that time. The Pre-school operates a successful lunch club if required by parents.

Activities during the year - The Management Team (Carrie and Jill)

The Pre-school can accommodate a maximum of 29 children, aged between 2 and 5 years old, in each session. As parents and carers determine the number of sessions their child attends, we can have as many as 60 children registered with us during a term.

We believe that play helps young children learn and develop through doing and talking, which research has shown to be the means by which young children learn. We use the Practice Guidance Early Years Foundation Stage 2012 to plan and provide a range of play activities which help children to make progress in each of the areas of learning and development. We assess how young children are learning and developing by observing them continually. We use information that we gain from observations, as well as from photographs of the children, to document their progress and where this may be leading them.

We believe that parents know their children best and at our regular parent meetings we ask parents to contribute to assessment by sharing information about what their children like to do at home and how they as parents are supporting development.

Every child is allocated to a 'key' member of staff who will collect information about each child's needs, activities, interests and achievements. This information will enable the key member of staff to identify each child's stage of progress so that the key member of staff can decide how to help each child to move on to the next stage.

At Pre-school we always maintain or exceed the ratio of adults to children in each session that is set through the Welfare Requirements. This helps us to:

- give time and attention to each child;
- talk with the children about their interests and activities;
- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

All areas of learning are equally important and we understand that many activities will cover most, if not all, areas. We always try to cover each area of learning daily. We train our staff to be good role models for communication and social skills, both to each other and to the children.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

We provide interesting and problem solving resources and activities which all children can enjoy and so develop new skills. We set up the hall each day into specific areas of learning and provide stimulating and motivating resources including puzzles, play-dough, small-world, construction, literacy activities, numeracy activities, a book corner, water-play and role-play. Our staff are always on the lookout for when they need to offer support to children or when only encouragement is required.

We run key worker groups in a separate lounge each session so we can get to know the children in a smaller and more comfortable environment. The lounge area is also used for everyone to enjoy a story, singing and movement.

Staff and Volunteers

There are currently eight members of staff at Jelly Tots, plus one payroll manager. Our staff have a variety of relevant early year's qualifications and many years of experience. All staff have current Paediatric First Aid qualifications. The staff attend regular training courses to keep up to date and learn new skills.

The trustees thank the excellent staff of the Pre-school for all their hard work during the last year, and especially the Pre-school managers who spend many hours outside session hours dealing with the increasing amount of paperwork required and to whom the trustees are extremely grateful.

The charity could not function without the help of several individuals who give freely of their time to assist with the administration required to run a registered charity. The trustees would like to thank all these individuals who help with the running of the charity and who provide continuing support.

Fee charging policy

The Pre-school's fee charging policy reflects the objective of generating resources to cover its activities whilst not endangering the future existence of the charity. The Pre-school relies on fees from some parents to cover that part of its operating costs not covered by funding from local authorities and other organisations. The financial policy of the charity is to maintain a cushion of reserves so that, if unexpected adverse circumstances occur, the Pre-school can continue to provide sessions for children. Once this reserve reaches the level deemed sufficient by the trustees, then the Pre-school's fees are set at a level to approximately break-even each year between its incoming and outgoing resources.

The Pre-school has reviewed the fees to be charged during the coming year, especially for those parents on low incomes. When conducting this review, the Pre-school has referred to the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee-charging.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Structure, Governance and Management

Governing Document

The charity is governed by its Constitution adopted by the trustees on 18 February 2011. The Constitution is the Pre-school Learning Alliance Model Pre-school Constitution 2008. Jelly Tots Pre-school was registered as a charity by the Charity Commission on 1 April 2011.

The charity has two classes of membership, comprising Family Membership and Affiliate Membership. The trustees of the charity are drawn from both classes of membership. The committee of trustees can comprise a minimum of five members and a maximum of twelve members, plus a further three members can be co-opted onto the committee.

The charity has three Officers who are members of the committee of trustees. The officers are a Chair, a Secretary and a Treasurer.

Appointment of trustees

The initial trustees of the charity were appointed from Family Members with children attending the Pre-school. New trustees are elected at each Annual General Meeting, which is held during the autumn term of each school year. All Family Members are encouraged to nominate themselves as potential trustees.

Annual General Meeting

The Charity held its 9th. Annual General Meeting on Thursday 9th. December, 2021 at the Southbourne Community Centre, Eastcote. The Chair gave an initial presentation to the meeting and then the Management Team explained the operation of the Pre-School to the assembled group and answered any questions.

The Annual General Meeting for 2020 was not allowed to take place because of the spread of Covid, although the accounts were printed and distributed to the Trustees to be approved and then sent to the Charity Commission.

Risk Management

The charity's major risk factor is that there is a reduction in the number of children attending the sessions, and therefore a reduction in fees received, either from fee-paying parents or funding organisations.

Internal risks are minimised by control procedures for the authorisation of external payments and require all cheques to be signed by two out of the three authorised cheque signatories approved by the trustees.

Organisation

The trustees, who meet formally when required, control the governance and finances of the charity and advise the managers of the Pre-school. The managers of the Pre-school make the

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

day-to-day decisions about the organisation of the daily Pre-school sessions. The managers of the Pre-school are in daily contact with those trustees who are often Family Members of the charity. The Chair of the charity, who is in regular contact with both the trustees and the managers of the Pre-school, exercises an oversight on the Pre-school managers, especially on financial matters.

Related parties

Both managers of the Pre-school are trustees of the charity. During the 2020/21 year the Secretary of the charity provided administrative financial services to the Pre-school. All three trustees receive a salary for their work for the Pre-school but do not receive any remuneration for being a trustee of the charity. The Treasurer was paid a one-off fee of £200 for preparing the 2019/20 accounts as this required stepping in after the death of his predecessor. The Treasurer has confirmed that no fees will be requested in this or future years.

Financial Review – Sean Murray

The funding for the Pre-school comes from parental fees, local government funding and donations. In addition, the Pre-school took funding from the HM Treasury Job Retention Scheme during the lockdown imposed by the government due to COVID-19. The Pre-school had an operating deficit of £48 for the year ended 31 August 2021, compared to an operating surplus of £6,546 for the previous year. This is consistent with the break-even approach to fee charging.

The Pre-school continues to benefit from the Government scheme to relieve small organisations of the cost of Employers National Insurance contributions.

The fees charged to parents have increased from September 2021 to reflect inflationary pressures on the charity's cost base.

The Pre-school had reserves of £23,446 at 31 August 2021. These reserves are retained by the charity to cover unexpected events. The trustees consider that the charity should have reserves in the region of £15,000 (reflecting costs for half a term) as part of its risk-averse reserves policy.

The Pre-school staff occasionally organise small fundraising activities such as book club sales, which contribute towards the cost of end of term parties for the children.

Investment policy

Surplus bank funds are held in a bank deposit account paying a commercial rate of interest.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Reserves policy

The reserves policy of the charity is to maintain free reserves so that the Pre-school can continue to provide the contracted service to parents if buffeted by unexpected events. The charity considers that reserves of £15,000 should be sufficient to maintain the Pre-school sessions in these circumstances.

The charity operates a prudent policy for income recognition and fees are only included in incoming resources when they have been received.

Plans for future periods

The charity will continue to hold sessions in the Community Centre premises. These premises provide a pleasant environment for the children and excellent Pre-school facilities so admired and needed by the local community.

The trustees and the management team continue to seek additional funding, such as donations, for the Pre-school to strengthen the financial resources of the charity.

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The 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 the state of affairs of the charity as at the balance sheet date and of the income and expenditure of the charity for that financial 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 on that basis.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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.

Approved by the trustees on 22 April 2022 and signed on their behalf by:

Mrs Tracey Holder
Secretary

JELLY TOTS PRE-SCHOOL FINANCIAL STATEMENTS

Independent examiner's report to the trustees of Jelly Tots Pre-school

I report on the accounts of Jelly Tots Pre-school for the year ended 31 August 2020, which are set out on pages 11 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, have been met.

Richard Garner BSc
2 Vernon Walk, Tadworth

22 April 2022

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	General Fund £	Total year to 31 August 2021 £	Total year to 31 August 2020 £
<u>Income</u>				
Income from charitable activities	2	75,637	75,637	73,212
Investment income	3	1	1	8
Other Income Received	4	500	500	5,017
Total income		76,138	76,138	78,237
<u>Expenditure</u>				
Expenditure on charitable activities	5	75,862	75,862	71,530
Expenditure on governance	6	324	324	161
Total expenditure		76,186	76,186	71,691
Net income (expenditure)		(48)	(48)	6,546
Total funds at start of period		23,494	23,494	16,948
Total funds at period end		23,446	23,446	23,494

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The notes on pages 13 to 16 form part of these financial statements.

**JELLY TOTS PRE-SCHOOL
FINANCIAL STATEMENTS**

BALANCE SHEET

AS AT 31 AUGUST 2021

		31 August 2021	31 August 2020
		£	£
CURRENT ASSETS			
Cash at bank and in hand		23,449	23,552
Debtors	11	95	-
		23,544	23,552
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	12	98	58
NET CURRENT ASSETS		23,446	23,494
NET ASSETS		23,446	23,494
THE FUNDS OF THE CHARITY:			
Unrestricted funds	13	23,446	23,494
TOTAL CHARITY FUNDS		23,446	23,494

The financial statements were approved by the trustees on 22 April 2022 and signed on their behalf by:

Mrs Anne Lee
Chair of Trustees

The notes on pages 13 to 16 form part of these financial statements.

JELLY TOTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared on the basis of the historic cost convention with items recognised at cost or transaction value unless otherwise stated, in accordance with:

- Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and Update Bulletins;
- And with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- And with the Charities Act 2011;
- And with Accounting Standards (UK Generally Accepted Practice) as applied from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities and preparing the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations is included when receivable.

Income from charitable activities is included when earned.

Investment income is included when receivable.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes attributable VAT that cannot be recovered. Expenditure includes those costs that can be allocated directly to each activity.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its charitable activities.

Expenditure on governance includes those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at three years. Items of equipment are only capitalised when the purchase price exceeds £1,000.

As all fixed assets have been fully written down for the past 2 years, the Fixed Assets note has been removed from the accounts for this year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Cash flow statement

The charity has taken advantage of the exemption not to prepare a cash flow statement on the grounds that it is a small reporting entity.

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

Current assets and liabilities

Current assets and liabilities are accounted for on the following basis;

- Current assets at the lower of cost and net realisable value
- Current liabilities at their settlement value

Cash at bank and in hand

The charity's bank balances include short notice deposit accounts.

VAT

The charity is not registered for Value Added Tax (VAT). In these financial statements, where applicable, expenditure is shown inclusive of VAT.

Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

2. Income from charitable activities

	General Fund £	Total year to 31 August 2021 £	Total year to 31 August 2020 £
Fees	75,637	75,637	73,212

3. Investment income

	General Fund £	Total year to 31 August 2021 £	Total year to 31 August 2020 £
Bank interest	1	1	8

4. Other Income Received

	General Fund £	Total year to 31 August 2021 £	Total year to 31 August 2020 £
HMT Job Retention (Furlough) Scheme	500	500	5,017

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

5. Expenditure on charitable activities

		General Fund £	Total year to 31 August 2021 £	Total year to 31 August 2020 £
Salaries	8	58,900	58,900	57,950
Employer pension contributions	8	868	868	900
Staff training		-	-	303
Insurance		757	757	678
Hire of hall		12,285	12,285	9,828
Consumables		2,207	2,207	1,279
Equipment		464	464	111
Computers and internet		381	381	479
		<u>75,862</u>	<u>75,862</u>	<u>71,530</u>

6. Expenditure on governance

		General Fund £	Total year to 31 August 2021 £	Total year to 31 August 2020 £
Subscriptions		124	124	161
Professional fees		200	200	
		<u>324</u>	<u>324</u>	<u>161</u>

7. Staff costs

		Total year to 31 August 2021 £	Total year to 31 August 2020 £
Salaries		58,900	57,950
Employer pension contributions		868	900
		<u>59,768</u>	<u>58,850</u>

The average number of employees during the year were as follows:

	Year to 31 August 2021 Number	Year to 31 August 2020 Number
Manager	1	2
Deputy Manager	1	1
Assistant Manager	1	1
Pre-school Assistants	5	5
Payroll Manager	1	1
	<u>9</u>	<u>10</u>

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

8. Key management personnel, trustee remuneration and related party transactions

The key management personnel of the charity are the trustees. The treasurer was paid a fee of £200 for preparing the 2019/20 accounts, no fee has been charged for the current year's accounts.

No other members of the committee received any remuneration for their work as trustees during the year (2020: £NIL).

The following Pre-school salaries were paid to trustees whilst serving on the committee:

Mrs C Williams (Manager) – £2,560 (2020: £6,920)

Mrs T J Holder (Financial Assistant) – £2,472 (2020: £1,939).

The treasurer (S Murray) received £200 for preparing the 2019/20 accounts. No such fee will be paid for the current year's accounts.

9. Net income

Net income for the year is stated after charging depreciation of nil (2020: nil).

10. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

11. Debtors: Amounts falling due within one year

	2021 £	2020 £
Payroll and other taxes	95	-
	<u>95</u>	<u>-</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
HMRC Creditor		58
Payments due to pension provider	98	-
	<u>98</u>	<u>58</u>

13. Movement in funds

	£	£	£	£
	1 September 2020 £	Income £	Expenditure £	31 August 2021 £
Unrestricted Funds:				
General Fund	<u>23,494</u>	<u>76,138</u>	<u>(76,186)</u>	<u>23,446</u>

JELLY TOTS PRE-SCHOOL

England & Wales - Charity number 1141426

Accounts

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

Charity number: 1141426

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements of the charity for the year ended 31 August 2020. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and update Bulletins.

Reference and administrative information

Registered charity number: 1141426

Location: Southbourne Community Centre
Southbourne Gardens
Eastcote
Middlesex
HA4 9SQ

Banker: HSBC, 65 High Street, Ruislip, Middlesex HA4 8JE

Independent Examiner: Richard Garner, 2 Vernon Walk, Tadworth, Surrey, KT20 5QP

Registered organisations

The Pre-school is registered with the following statutory organisations:
Ofsted (Registration number EY430565)
Early Years Alliance (Registration number 107011)
London Borough of Hillingdon Families Information Services Department

Trustees

The trustees who served during the period from 1 September 2019 up to the end of October 2020 were:

Chair	Mrs A L B Lee
Secretary	Mrs T J Holder
Treasurer	Mr S Murray FCA
Joint Managers	Mrs C Williams Mrs J McMahan
Trustees	Mr J Crewe Ms A McKeever Ms S Miller-Snell Ms J Ransome Miss K M Spencer Miss H Woodward

JELLY TOTS PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

Report from the Chair – Anne Lee

From September 2019 Carrie was the manager and Jill was the deputy manager. The problem of COVID-19 started in the spring of 2020 and the Pre-school closed for the government-imposed “lockdown”. The wages were taken from the funding from the London Borough of Hillingdon and topped up to 80% by the government’s Job Retention Scheme (“furlough”). All staff all signed a furlough contract to be reviewed when necessary.

The Pre-school was able to open again (following government guidelines) with 4 shorter sessions each week from 8th June 2020 with the permission of the trustees of Eastcote Community Centre. Only three staff members were able to come to work. Jill became joint manager as she was able to be at the Centre all the time.

Also this year, our long standing accountant Alastair sadly passed away. We would like to thank Alastair for all his hard work and support over the years. Alastair will be very sadly missed. Luckily, Sean Murray, a qualified accountant has very kindly stepped into this role. We would like to welcome Sean to the Jelly Tots Pre-school team.

As a charity serving the local community, we aim to keep the fees that we charge parents as low as possible. We also aim to not increase our fees during the Pre-school year so that parents can plan accordingly.

The trustees agreed in October 2020 that an AGM would not be held due to COVID-19. The trustees have approved the accounts by email.

Aims, objectives and activities

Aims and objectives

The aims and objectives of the Pre-school are to:

- provide high quality care and education for children below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of the local community; and
- offer children and their parents a service that promotes equality and values diversity.

The Pre-school benefits all members of the public that require Pre-school places for their children in the area.

Principal activities

The Pre-school sessions are held in Southbourne Community Centre in Eastcote. The Centre charges a fee to the Pre-school which gives it the use of two rooms on the ground floor and the kitchen and toilet facilities. The Centre has a secure entrance with disabled access.

The Community Centre is sited within its own grounds with delightful gardens. The location has plenty of car parking available locally.

JELLY TOTS PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

The Community Centre is in a residential area incorporating a wide variety of families from different cultures and economic backgrounds. The Pre-school supports children with learning difficulties, disabilities and who speak English as an additional language.

Any parents in the area can send their children to the Pre-school. The Pre-school provides, when requested, a subsidised place each year for a local parent who cannot obtain government funding.

The Pre-school has strong links with six local primary schools and nurseries, and has established a reputation as a successful inclusive Pre-school. The staff of the Pre-school have established a good working relationship with the Early Year's Inclusion team of the London Borough of Hillingdon. The Pre-school is a champion setting for the "Attention Hillingdon" project, which is a programme to help children gain concentration skills.

From September 2019 to the government imposed lockdown, the Pre-school operated five morning sessions from 9.30 am to 1.15 pm each week. Following re-opening in June 2020, the Pre-school operated four shorter sessions a week. This has continued for the winter term of 2020-21.

The Pre-school is unable to provide afternoon sessions because the Centre is used by other organisations at that time. The Pre-school operates a successful lunch club if required by parents.

Activities during the year - The Management Team (Carrie and Jill)

The Pre-school can accommodate a maximum of 29 children, aged between 2 and 5 years old, in each session. As parents and carers determine the number of sessions their child attends, we can have as many as 60 children registered with us during a term.

We believe that play helps young children learn and develop through doing and talking, which research has shown to be the means by which young children learn. We use the Practice Guidance Early Years Foundation Stage 2012 to plan and provide a range of play activities which help children to make progress in each of the areas of learning and development. We assess how young children are learning and developing by observing them continually. We use information that we gain from observations, as well as from photographs of the children, to document their progress and where this may be leading them.

We believe that parents know their children best and at our regular parent meetings we ask parents to contribute to assessment by sharing information about what their children like to do at home and how they as parents are supporting development.

Every child is allocated to a 'key' member of staff who will collect information about each child's needs, activities, interests and achievements. This information will enable the key member of staff to identify each child's stage of progress so that the key member of staff can decide how to help each child to move on to the next stage.

At Pre-school we always maintain or exceed the ratio of adults to children in each session that is set through the Welfare Requirements. This helps us to:

- give time and attention to each child;
- talk with the children about their interests and activities;

JELLY TOTS PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

- help children to experience and benefit from the activities we provide; and
- allow the children to explore and be adventurous in safety.

All areas of learning are equally important and we understand that many activities will cover most, if not all, areas. We always try to cover each area of learning daily. We train our staff to be good role models for communication and social skills, both to each other and to the children.

We provide interesting and problem solving resources and activities which all children can enjoy and so develop new skills. We set up the hall each day into specific areas of learning and provide stimulating and motivating resources including puzzles, play-dough, small-world, construction, literacy activities, numeracy activities, a book corner, water-play and role-play. Our staff are always on the lookout for when they need to offer support to children or when only encouragement is required.

We run key worker groups in a separate lounge each session so we can get to know the children in a smaller and more comfortable environment. The lounge area is also used for everyone to enjoy a story, singing and movement.

Staff and Volunteers

There are currently eight members of staff at Jelly Tots, plus one payroll manager. Our staff have a variety of relevant early year's qualifications and many years of experience. All staff have current Paediatric First Aid qualifications. The staff attend regular training courses to keep up to date and learn new skills.

The trustees thank the excellent staff of the Pre-school for all their hard work during the last year, and especially the Pre-school managers who spend many hours outside session hours dealing with the increasing amount of paperwork required and to whom the trustees are extremely grateful.

The charity could not function without the help of several individuals who give freely of their time to assist with the administration required to run a registered charity. The trustees would like to thank all these individuals who help with the running of the charity and who provide continuing support.

Fee charging policy

The Pre-school's fee charging policy reflects the objective of generating resources to cover its activities whilst not endangering the future existence of the charity. The Pre-school relies on fees from some parents to cover that part of its operating costs not covered by funding from local authorities and other organisations. The financial policy of the charity is to maintain a cushion of reserves so that, if unexpected adverse circumstances occur, the Pre-school can continue to provide sessions for children. Once this reserve reaches the level deemed sufficient by the trustees, then the Pre-school's fees are set at a level to approximately break-even each year between its incoming and outgoing resources.

JELLY TOTS PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

The Pre-school has reviewed the fees to be charged during the coming year, especially for those parents on low incomes. When conducting this review, the Pre-school has referred to the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee-charging.

Structure, Governance and Management

Governing Document

The charity is governed by its Constitution adopted by the trustees on 18 February 2011. The Constitution is the Pre-school Learning Alliance Model Pre-school Constitution 2008. Jelly Tots Pre-school was registered as a charity by the Charity Commission on 1 April 2011.

The charity has two classes of membership, comprising Family Membership and Affiliate Membership. The trustees of the charity are drawn from both classes of membership. The committee of trustees can comprise a minimum of five members and a maximum of twelve members, plus a further three members can be co-opted onto the committee.

The charity has three Officers who are members of the committee of trustees. The officers are a Chair, a Secretary and a Treasurer.

Appointment of trustees

The initial trustees of the charity were appointed from Family Members with children attending the Pre-school. New trustees are elected at each Annual General Meeting, which is held during the autumn term of each school year. All Family Members are encouraged to nominate themselves as potential trustees.

Appointment of Treasurer

During the year, Sean Murray, a Chartered Accountant, has been appointed as Treasurer.

Annual General Meeting

The charity held its sixth Annual General Meeting on Thursday 28 November 2018 at the Southbourne Community Centre, Eastcote. The Chair gave an initial presentation to the meeting and then the management team explained the operation of the Pre-school to the assembled parents, and answered any questions.

Risk Management

The charity's major risk factor is that there is a reduction in the number of children attending the sessions, and therefore a reduction in fees received, either from fee-paying parents or funding organisations.

JELLY TOTS PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

Internal risks are minimised by control procedures for the authorisation of external payments and require all cheques to be signed by two out of the three authorised cheque signatories approved by the trustees.

Organisation

The trustees, who meet formally when required, control the governance and finances of the charity and advise the managers of the Pre-school. The managers of the Pre-school make the day-to-day decisions about the organisation of the daily Pre-school sessions. The managers of the Pre-school are in daily contact with those trustees who are often Family Members of the charity. The Chair of the charity, who is in regular contact with both the trustees and the managers of the Pre-school, exercises an oversight on the Pre-school managers, especially on financial matters.

Related parties

Both managers of the Pre-school are trustees of the charity. During the 2019/20 year the Secretary of the charity provided administrative financial services to the Pre-school. All three trustees receive a salary for their work for the Pre-school but do not receive any remuneration for being a trustee of the charity.

Financial Review – Sean Murray

The funding for the Pre-school comes from parental fees, local government funding and donations. In addition, the Pre-school took funding from the HM Treasury Job Retention Scheme during the lockdown imposed by the government due to COVID-19. The Pre-school had an operating surplus of £6,546 for the year ended 31 August 2020 compared to an operating deficit of £1,506 for the previous year.

The Pre-school continues to benefit from the Government scheme to relieve small organisations of the cost of Employers National Insurance contributions.

The fees charged to parents have not increased from September 2020.

The Pre-school had reserves of £23,494 at 31 August 2020. These reserves are retained by the charity to cover unexpected events. The trustees consider that the charity should have reserves in the region of £25,000 as part of its risk-averse reserves policy. The trustees are investigating ways that additional funding can be obtained by the charity to bring the reserves back to the £25,000 figure.

The Pre-school staff occasionally organise small fundraising activities such as book club sales, which contribute towards the cost of end of term parties for the children.

Investment policy

Surplus bank funds are held in a bank deposit account paying a commercial rate of interest.

JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

Reserves policy

The reserves policy of the charity is to maintain free reserves so that the Pre-school can continue to provide the contracted service to parents if buffeted by unexpected events. The charity considers that reserves of £25,000 should be sufficient to maintain the Pre-school sessions in these circumstances.

The charity operates a prudent policy for income recognition and fees are only included in incoming resources when they have been received.

Plans for future periods

The charity will continue to hold sessions in the Community Centre premises. These premises provide a pleasant environment for the children and excellent Pre-school facilities so admired and needed by the local community.

The trustees and the management team continue to seek additional funding, such as donations, for the Pre-school to strengthen the financial resources of the charity.

JELLY TOTS PRE-SCHOOL NOTES TO THE FINANCIAL STATEMENTS

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The 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 the state of affairs of the charity as at the balance sheet date and of the income and expenditure of the charity for that financial 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 on that basis.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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.

Approved by the trustees on 30 November 2020 and signed on their behalf by:

Mrs Tracey Holder
Secretary

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

Independent examiner's report to the trustees of Jelly Tots Pre-school

I report on the accounts of Jelly Tots Pre-school for the year ended 31 August 2020, which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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 the 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, have been met.

Richard Garner BSc
2 Vernon Walk, Tadworth

30 November 2020

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2020

	Note	General Fund £	Total year to 31 August 2020 £	Total year to 31 August 2019 £
<u>Income</u>				
Income from donations	2	-	-	2,086
Income from charitable activities	3	73,212	73,212	84,447
Investment income	4	8	8	12
Other Income Received	5	5,017	5,017	-
Total income		78,237	78,237	86,545
<u>Expenditure</u>				
Expenditure on charitable activities	6	71,530	71,530	87,693
Expenditure on governance	7	161	161	358
Total expenditure		71,691	71,691	88,051
Net income (expenditure)		6,546	6,546	(1,506)
Total funds at start of period		16,948	16,948	18,454
Total funds at period end		23,494	23,494	16,948

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The notes on pages 13 to 17 form part of these financial statements.

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

BALANCE SHEET

AS AT 31 AUGUST 2020

		<u>31 August 2020</u>	<u>31 August 2019</u>
		£	£
FIXED ASSETS			
	Tangible assets	12	-
CURRENT ASSETS			
	Cash at bank and in hand	13	16,566
	Debtors	-	382
			16,948
CURRENT LIABILITIES			
	Creditors: Amounts falling due within one year	14	56
			-
NET CURRENT ASSETS		<u>23,494</u>	<u>16,948</u>
NET ASSETS		<u>23,494</u>	<u>16,948</u>
THE FUNDS OF THE CHARITY:			
	Unrestricted funds	15	23,494
TOTAL CHARITY FUNDS		<u>23,494</u>	<u>16,948</u>

The financial statements were approved by the trustees on 30 November 2020 and signed on their behalf by:

Mrs Anne Lee
Chair of Trustees

The notes on pages 13 to 17 form part of these financial statements.

JELLY TOTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared on the basis of the historic cost convention with items recognised at cost or transaction value unless otherwise stated, in accordance with:

- Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), and Update Bulletins;
- And with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- And with the Charities Act 2011;
- And with Accounting Standards (UK Generally Accepted Practice) as applied from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities and preparing the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations is included when receivable.

Income from charitable activities is included when earned.

Investment income is included when receivable.

Expenditure

Expenditure is recognised in the year in which it is incurred and includes attributable VAT that cannot be recovered. Expenditure includes those costs that can be allocated directly to each activity.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its charitable activities.

Expenditure on governance includes those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at three years. Items of equipment are only capitalised when the purchase price exceeds £1,000.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Cash flow statement

The charity has taken advantage of the exemption not to prepare a cash flow statement on the grounds that it is a small reporting entity.

Current assets and liabilities

Current assets and liabilities are accounted for on the following basis;

- Current assets at the lower of cost and net realisable value
- Current liabilities at their settlement value

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

Cash at bank and in hand

The charity's bank balances include short notice deposit accounts.

VAT

The charity is not registered for Value Added Tax (VAT). In these financial statements, where applicable, expenditure is shown inclusive of VAT.

Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

2. Income from donations

	General Fund £	Total year to 31 August 2020 £	Total year to 31 August 2019 £
Donations	-	-	2,086
Gift Aid	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	2,086

3. Income from charitable activities

	General Fund £	Total year to 31 August 2020 £	Total year to 31 August 2019 £
Fees	73,212	73,212	84,447

4. Investment income

	General Fund £	Total year to 31 August 2020 £	Total year to 31 August 2019 £
Bank interest	8	8	12

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

5. Other Income Received

	General Fund £	Total year to 31 August 2020 £	Total year to 31 August 2019 £
HMT Job Retention (Furlough) Scheme	5,017	5,017	-

6. Expenditure on charitable activities

	General Fund £	Total year to 31 August 2020 £	Total year to 31 August 2019 £
Salaries	8 57,950	57,950	70,610
Employer pension contributions	8 900	900	1,058
Staff training	303	303	379
Insurance	678	678	557
Telephone and bank charges	-	-	50
Hire of hall	9,828	9,828	12,137
Consumables	1,279	1,279	1,701
Equipment	111	111	366
Computers and internet	479	479	223
Depreciation	-	-	612
	71,530	71,530	87,693

7. Expenditure on governance

	General Fund £	Total year to 31 August 2020 £	Total year to 31 August 2019 £
Subscriptions	161	161	358

8. Staff costs

	Total year to 31 August 2020 £	Total year to 31 August 2019 £
Salaries	57,950	70,610
Employer pension contributions	900	1,058
	58,850	71,668

The average number of employees during the year were as follows:

	Year to 31 August 2020 Number	Year to 31 August 2019 Number
Manager	2	1
Deputy Manager	1	1
Assistant Manager	1	-
Pre-school Assistants	5	6
Payroll Manager	1	-
	9	8

**JELLY TOTS PRE-SCHOOL
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9. Key management personnel, trustee remuneration and related party transactions

The key management personnel of the charity are the trustees. No members of the committee received any remuneration for their work as trustees during the year (2019: £NIL).

The following Pre-school salaries were paid to trustees whilst serving on the committee:

Mrs C Williams (Manager) – £6,920 (2019: £13,492)
Mrs T J Holder (Financial Assistant) – £1,939 (2019: £1,063).
Ms A McKeever (Pre-school Assistant) – £nil (2019: £6,020).

10. Net income

Net income for the year is stated after charging depreciation of nil (2019: £612).

11. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

12. Fixed assets: Tangible assets

Computer and play equipment

	2020	2019
	£	£
Cost:		
At 1 September	1,840	1,840
Additions	-	-
Disposals	-	-
At 31 August	1,840	1,840
 Depreciation:		
At 1 September	1,840	1,228
Charge for year	-	612
Disposals	-	-
At 31 August	1,840	1,840
 Net book value:		
At 1 September	-	612
At 31 August	-	-

**JELLY TOTS PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

13. Debtors: Amounts falling due within one year

	2020	2019
	£	£
Security deposit	-	100
Payroll and other taxes	-	282
	<u>-</u>	<u>382</u>

14. Creditors: Amounts falling due within one year

	2020	2019
	£	£
HMRC Creditor	58	-
	<u>58</u>	<u>-</u>

15. Movement in funds

	£	£	£	£
	1 September 2019	Income	Expenditure	31 August 2020
	£	£	£	£
Unrestricted Funds:				
General Fund	<u>16,948</u>	<u>78,237</u>	<u>(61,691)</u>	<u>23,494</u>