

# JACK AND JILL PRE-SCHOOL BICESTER CHARITABLE INCORPORATED ORGANISATION

England & Wales · Charity number 1176772

## Details

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|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | JACK AND JILL PRE-SCHOOL                                |
| Status      | Registered                                              |
| Legal form  | CIO                                                     |
| Registered  | 2018-01-22                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |                                                                                        |
|---------|----------------------------------------------------------------------------------------|
| Address | Bicester Childrens Centre<br>Queens Avenue<br>Bicester<br>OX262NR                      |
| Phone   | 01869356000                                                                            |
| Email   | <a href="mailto:manager@jackandjillpreschool.org">manager@jackandjillpreschool.org</a> |
| Website | <a href="http://www.jackandjillpreschool.org">www.jackandjillpreschool.org</a>         |

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT, EDUCATION, SUPPORT AND WELLBEING OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE.

**Activities:** Provides a pre-school for 2-5 year olds during term time. The pre-school is OFSTED registered and inspected and follows the Early Years Foundation Stage Curriculum.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Oxfordshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £342,279 | £302,627    | -      | -         |
| 2024-08-31 | £300,128 | £264,169    | -      | -         |
| 2023-08-31 | £200,458 | £229,289    | -      | -         |
| 2022-08-31 | £288,463 | £220,156    | -      | -         |
| 2021-08-31 | £253,921 | £224,907    | -      | -         |

## Trustees

| Name          | Role  | Appointed  |
|---------------|-------|------------|
| Laura Collier | Chair | 2018-01-22 |
| Clare Doolan  |       | 2022-10-18 |
| Trevor Dodd   |       | 2018-01-22 |

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# Accounts

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**JACK AND JILL PRE-SCHOOL BICESTER  
CHARITABLE INCORPORATED ORGANISATION**

**COMPANY NUMBER: CE012998**

**ACCOUNTS FOR THE YEAR ENDED  
31 AUGUST 2025**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Charity Information**  
**Year Ended 31 August 2025**

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Charity Name: Jack and Jill Pre-School Bicester  
Charitable Incorporated Organisation

Company Number: CE012998

Chairperson: Laura Collier

Secretary Clare Doolan

Treasurer Trevor Dodd

Principle Address Queens Avenue  
Bicester  
Oxon  
OX26 2NR

Independent Examiners: VT Accountancy  
Chartered Certified Accountants  
Unit 5B  
Willows Gate  
Stratton Audley  
Oxon  
OX27 9AU

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Contents**  
**Year Ended 31 August 2025**

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees Report                   | 1-3         |
| Independent Examiners Report      | 4           |
| Statement of Income & Expenditure | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7-11        |

### **Objectives and activities**

The charity seeks to enrich the development and education of children primarily under statutory school age by enhancing the professional development and career opportunities of staff by;

- Evaluating performance and professional standards
- Setting professional development targets for all preschool staff
- Devising budgets for staff training and professional development
- Securing funding for additional training in specialists areas
- Encouraging staff to apply for promotions and providing relevant training courses to develop their knowledge and understanding
- Management having completed Specialist Safeguarding training including Chairperson (Trustee). Chairperson (Trustee) and Preschool Manager having also completed PREVENT training and child protection development
- Continue to operate a 'buddy' scheme for staff to pair and share good practice, and support each other's development following previous successes

### **Achievements and performance**

The interest in the preschool is high and continues to have a healthy waiting list for all three rooms, for the coming and future years.

Ofsted inspection during 2021 awarded the setting with an Outstanding rating and we continue to uphold this status with lots of great feedback from existing and previous families.

The preschool continues to have a high number of SEN children, and the role of SENCO is working well to ensure they are all supported.

We continue to run holiday clubs, for two weeks over the summer holidays. This appears to be working well for both the preschool and our parents and is becoming a regular feature each year.

### **Financials**

Our preschool continues to have a high number of funded 2 year olds and 3 year olds, however we still do not have a high level of income from invoiced hours (non-funded children) therefore we are heavily reliant on the government funding i.e. increasing our hourly rates for invoiced children doesn't have a massive impact on our income.

The minimal increase in government funding and high increases in NMW (national minimum wage) are unfortunately proving that government funding is not a reliable source of income, and we are becoming more dependent on adhoc government grants.

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2025**

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We have seen an increase in costs for utilities and have such increased our budgeted spend to accommodate further increases due to the fluctuations seen in the global market.

Staff wages are in line with current expectations and we always aim to have a proportional increase to all staff wages when the hourly rate for the minimum wage increases each year.

We have a reasonably healthy financial account and we still manage to ensure we have three months running costs within our main account.

We also continue to maintain approximately 4 months of salary, tax, NI, and pension costs in a separate account, i.e. £80K for emergency payments should we need to temporarily close.

We are in the process of negotiating the renewal of the building lease with the Council. Our Solicitors are reviewing the current proposal and requesting necessary amendments. Once the solicitor is happy we will aim to sign the lease, allowing us to reside in the building for another 4 years.

We have successfully negotiated repairs to be completed to our roof via the Council. These were completed over the summer holidays whilst the preschool was closed to children. The agreement with the council resulted in us agreeing to pay for the preventative / restorative works over a fixed period (in line with the agreed lease period).

### **Plans for the future**

We are at full capacity so are doing well from a waiting list perspective. We have no immediate plans to change anything significant in the preschool.

### **Structure, governance and management**

The original charity was established in 1993, with the newly formed Charitable Incorporated Organisation being established August 2018.

The trustees who served during the period of 1st September 2024 to 31 August 2025 were;

- Laura Collier (appointed April 2016)
- Trevor Dodd (appointed November 2017)
- Claire Doolan (appointed October 2022)

Jack and Jill Pre-School is a member of the Pre-School Learning Alliance, and is regulated and inspected by OFSTED. The Trustees meet with the Preschool Manager approximately once a year to discuss and review how the preschool is running, review the financials, review the forecast and discuss any major purchases. Trustees participate in adhoc meetings to support specific discussions / topics. Trustees are continually in discussion with office staff over email and the majority of decisions / input are dealt with over email.

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2025**

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The Trustee who takes the role of Chairperson, meets with the Preschool Manager when required, to discuss any staffing issues and the day to day running of the preschool.

The Trustees employ the Pre-School staff and deal with all Staff issues such as pay, training, employment contracts and performance reviews. Office staff are entrusted with the day to day management and financials regarding the preschool. All office purchases made inline with allocated budget are regarded as pre-approved; non budgeted expenses require additional authorisation to be obtained from a minimum of two Trustees.

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustee are required to;

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 in business.

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

The trustees' report was approved by the Board of Trustees.



Laura Collier, Trustee (Chairperson)

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Independent Examiners Report**  
**Year Ended 31 August 2025**

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I report on the accounts of the Charity for the Period ended 31 August 2025, which are set out on pages 5 to 6.

**Respective responsibilities of the 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 when particular matters have come to our attention

**Basis of independent examiner's report**

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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Victoria Thomas*

16 Apr 2026

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**Mrs V J Thomas**  
**F.C.C.A**

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**Date**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Statement of Income and Expenditure**  
**Year Ended 31 August 2025**

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|                                        | Notes    | YE/ 31/08/25<br>£       | Y/E 31/08/24<br>£       |
|----------------------------------------|----------|-------------------------|-------------------------|
| <b>Incoming From</b>                   |          |                         |                         |
| Charitable activities                  | <b>2</b> | 333,284                 | 282,595                 |
| Restricted Funds                       |          | -                       | -                       |
| Investments                            | <b>3</b> | 5,470                   | 710                     |
| Donations                              |          | -                       | 12,000                  |
| Grant income                           |          | 3,525                   | 4,823                   |
| Rental Income                          |          | -                       | -                       |
| <b>Total Incoming Resources</b>        |          | <u>342,279</u>          | <u>300,128</u>          |
| <b>Expenditure on:</b>                 |          |                         |                         |
| Charitable activities                  | <b>4</b> | 302,627                 | 264,169                 |
|                                        |          | <u>302,627</u>          | <u>264,169</u>          |
| Net movement in funds                  |          | 39,652                  | 35,959                  |
| Fund balances at 31 August 2024        |          | 248,501                 | 212,542                 |
| <b>Fund balances at 31 August 2025</b> |          | <u><b>£ 288,153</b></u> | <u><b>£ 248,501</b></u> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Balance Sheet**  
**Year Ended 31 August 2025**

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|                                            | Notes    | Y/E 31/08/25<br>£       | Y/E 31/08/24<br>£       |
|--------------------------------------------|----------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                        | <b>5</b> | 27,591                  | 23,509                  |
| <b>Current Assets</b>                      |          |                         |                         |
| Nursery Fees Due                           |          | 4,289                   | 5,584                   |
| Prepayments                                |          | 887                     | 1,123                   |
| Santander Savings Account                  |          | 1,799                   | 51,280                  |
| Lloyds Current Account                     |          | 86,881                  | 92,799                  |
| Dudley Building Society                    |          | 89,952                  | 85,000                  |
| Hampshire Building Society                 |          | 85,000                  | -                       |
| Cash in hand                               |          | 132                     | 132                     |
| PAYE Debtor                                |          | 9,706                   | -                       |
| <b>Total Assets</b>                        |          | <b>306,237</b>          | <b>259,427</b>          |
| <b>Current Liabilities</b>                 |          |                         |                         |
| Creditors - Short Term                     |          | (2,728)                 | (566)                   |
| Accruals and Deferred Income               |          | (9,409)                 | (6,864)                 |
| PAYE Creditor                              |          | (5,947)                 | (3,496)                 |
| <b>Total Assets less Total Liabilities</b> |          | <b><u>£ 288,153</u></b> | <b><u>£ 248,501</u></b> |
| <b>Income funds</b>                        |          |                         |                         |
| Unrestricted funds                         | <b>6</b> | 285,004                 | 246,627                 |
| Restricted funds                           |          | 3,149                   | 1,874                   |
|                                            |          | <b><u>£ 288,153</u></b> | <b><u>£ 248,501</u></b> |




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**Laura Collier**  
**Trustee – Chairperson**

and signed on their behalf:  
16 Apr 2026

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**Date**

**1. Accounting Policies**

- 1.1 These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The CIO was set up on 22<sup>nd</sup> January 2018, the charity began to operate on 1<sup>st</sup> August 2018 when all of the assets and liabilities from Jack and Jill Pre-School charity number 1028631 were transferred to the CIO. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Grants were received from OCC in this period for distribution to families, this grant has not been utilized in full and has therefore been carried forward as restricted funds.

**1.4 Incoming resources**

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

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Notes to the Accounts**  
**Year Ended 31 August 2025**

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**1.5 Resources expended**

Expenses are included in the financial statements as they become due

Expenses include VAT where applicable as the charity cannot reclaim it.

**1.6 Tangible fixed assets**

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

Depreciation is recognized so as to write off the assets less their residual values over their useful lives on the following basis:

|                        |                   |
|------------------------|-------------------|
| Leasehold improvements | 10% Straight line |
| Equipment              | 20% Straight line |
| Computers              | 20% Straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**2. Charitable activities**

|                          | <b>Y/E 31/08/25</b>     | <b>Y/E 31/08/24</b>     |
|--------------------------|-------------------------|-------------------------|
|                          | <b>£</b>                | <b>£</b>                |
| Fees                     | 332,267                 | 281,921                 |
| Fundraising net income   | 1,017                   | 674                     |
| Other incoming resources | -                       | -                       |
|                          | <b><u>£ 333,284</u></b> | <b><u>£ 282,595</u></b> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Notes to the Accounts Cont'd/...**  
**Year Ended 31 August 2025**

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**3. Investments**

|                     | <b>Y/E 31/8/25</b>    | <b>Y/E 31/08/24</b> |
|---------------------|-----------------------|---------------------|
|                     | <b>£</b>              | <b>£</b>            |
| Interest receivable | <b><u>£ 5,470</u></b> | <b><u>£ 710</u></b> |

**4. Charitable activities**

|                                                   | <b>Y/E 31/08/25</b>     | <b>Y/E 31/08/24</b>     |
|---------------------------------------------------|-------------------------|-------------------------|
|                                                   | <b>£</b>                |                         |
| Purchases                                         | -                       | 301                     |
| OCC Grant Distributions                           | 2,250                   | 4,335                   |
| Wages                                             | 241,908                 | 199,718                 |
| Employers pension                                 | 6,260                   | 5,253                   |
| Telephone                                         | 2,250                   | 1,632                   |
| Cleaning materials, biscuits and drinks           | 2,135                   | 3,364                   |
| Play materials and equipment                      | 4,435                   | 5,016                   |
| Trips, entertainment                              | -                       | 431                     |
| Postage, stationery, advertising and photocopying | 468                     | 389                     |
| Computer expenses                                 | 140                     | 190                     |
| Insurance                                         | 1,176                   | 1,236                   |
| Subscriptions                                     | 3,436                   | 2,901                   |
| Rent                                              | 7,812                   | 7,812                   |
| Light and heat                                    | 4,269                   | 4,164                   |
| Repairs and renewals                              | 7,341                   | 7,430                   |
| Accountancy                                       | 3,782                   | 3,775                   |
| Staff welfare                                     | 321                     | -                       |
| Staff training                                    | 1,690                   | 5,854                   |
| Hire of equipment                                 | 4,707                   | 3,576                   |
| Staff Entertaining                                | 2,496                   | 814                     |
| Discretionary food vouchers                       | -                       | 112                     |
| Sundry Expenses                                   | 90                      | 130                     |
| Legal and professional fees                       | 304                     | 264                     |
| Charitable Donation                               | -                       | -                       |
| Advertising                                       | -                       | -                       |
| Depreciation                                      | 5,357                   | 5,288                   |
| Profit/Loss on disposal of assets                 | -                       | 184                     |
|                                                   | <b><u>£ 302,627</u></b> | <b><u>£ 264,169</u></b> |

Jack and Jill Pre-School Bicester Charitable Incorporated Organisation  
Notes to the Accounts Cont'd/...  
Year Ended 31 August 2025

| <b><u>5. Fixed Assets</u></b>              | <b>Computer<br/>Equip<br/>£</b> | <b>Office<br/>Equip<br/>£</b> | <b>L/Hold<br/>Improv.<br/>£</b> | <b>Total<br/>£</b>     |
|--------------------------------------------|---------------------------------|-------------------------------|---------------------------------|------------------------|
| <b>Cost</b>                                |                                 |                               |                                 |                        |
| Cost B/Fwd as at 01/09/2024                | 1,773                           | 19,675                        | 25,680                          | 47,128                 |
| Additions                                  | -                               | 1,057                         | 8,382                           | 9,439                  |
| Disposals                                  | -                               | -                             | -                               | -                      |
| <b>Cost C/Fwd as at 31/08/2025</b>         | <b><u>£ 1,773</u></b>           | <b><u>£ 20,732</u></b>        | <b><u>£ 34,062</u></b>          | <b><u>£ 56,567</u></b> |
| <b>Depreciation</b>                        |                                 |                               |                                 |                        |
| Depreciation B/Fwd as at 01/09/2024        | 354                             | 16,495                        | 6,770                           | 23,619                 |
| Charge for year                            | 354                             | 1,573                         | 3,430                           | 5,357                  |
| Disposals                                  | -                               | -                             | -                               | -                      |
| <b>Depreciation C/Fwd as at 31/08/2025</b> | <b><u>£ 708</u></b>             | <b><u>£ 18,068</u></b>        | <b><u>£ 10,200</u></b>          | <b><u>£ 28,976</u></b> |
| <b>Net Book Value</b>                      |                                 |                               |                                 |                        |
| As At 31/08/2025                           | <b><u>£ 1,065</u></b>           | <b><u>£ 2,664</u></b>         | <b><u>£ 23,862</u></b>          | <b><u>£ 27,591</u></b> |
| As At 01/09/2024                           | <b><u>£ 1,419</u></b>           | <b><u>£ 3,180</u></b>         | <b><u>£ 18,910</u></b>          | <b><u>£ 23,509</u></b> |

**6. Statement of Movement in Funds**

|                           | <b>At<br/>01/09/24<br/>£</b> | <b>Income<br/>£</b>     | <b>Expenditure<br/>£</b> | <b>At<br/>31/08/25<br/>£</b> |
|---------------------------|------------------------------|-------------------------|--------------------------|------------------------------|
| <b>Unrestricted Funds</b> | 246,627                      | 338,754                 | 300,377                  | 285,004                      |
| <b>Restricted Funds</b>   | 1,874                        | 3,525                   | 2,250                    | 3,149                        |
| <b>Total Funds</b>        | <b><u>£ 248,501</u></b>      | <b><u>£ 342,279</u></b> | <b><u>£ 302,627</u></b>  | <b><u>£ 288,153</u></b>      |

**7. Trustees**

One of the Trustees, Mr Trevor Dodd, is the father of the pre-school manager. The Pre-school manager's remuneration is agreed by all Trustees.

**8. Employees**

**Number of employees**

The average monthly number of employees during the period was:

|                         | Y/E 31/08/25 | Y/E 31/08/24 |
|-------------------------|--------------|--------------|
| Jack and Jill Preschool | <u>15</u>    | <u>15</u>    |

**Employment costs**

|                    | Y/E 31/08/25     | Y/E 31/08/24     |
|--------------------|------------------|------------------|
| Wages and salaries | <u>£ 241,908</u> | <u>£ 199,718</u> |

There were no employees whose annual salary was £60,000 or more.



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#### Parties involved with this document

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| Thu, 16th Apr 2026 11:34:24 BST | VT Accountancy Limited - Signer (877879e99a62fba56a671338fa708d90) |
| Thu, 16th Apr 2026 11:34:24 BST | Mr Trevor Dodd - Copied In (fad2965df5f0c01d7ed0144f2d56d153)      |

#### Audit history log

| Date                            | Action                                                                                |
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| Wed, 15th Apr 2026 14:18:06 BST | VT Accountancy Limited has been assigned to this envelope. (18.133.63.166)            |
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| Wed, 15th Apr 2026 14:18:15 BST | Sent the envelope to Mrs Laura Collier for signing                                    |
| Wed, 15th Apr 2026 14:18:15 BST | Document emailed to party email                                                       |
| Thu, 16th Apr 2026 9:07:17 BST  | Mrs Laura Collier viewed the envelope (82.16.134.156)                                 |
| Thu, 16th Apr 2026 9:07:35 BST  | Mrs Laura Collier signed the envelope (82.16.134.156)                                 |
| Thu, 16th Apr 2026 9:07:35 BST  | Sent the envelope to VT Accountancy Limited for signing (82.16.134.156)               |
| Thu, 16th Apr 2026 9:07:35 BST  | Document emailed to party email                                                       |
| Thu, 16th Apr 2026 11:34:07 BST | VT Accountancy Limited viewed the envelope (213.123.175.90)                           |
| Thu, 16th Apr 2026 11:34:24 BST | VT Accountancy Limited signed the envelope (213.123.175.90)                           |
| Thu, 16th Apr 2026 11:34:24 BST | Sent the envelope to Mr Trevor Dodd for signing (213.123.175.90)                      |
| Thu, 16th Apr 2026 11:34:24 BST | This envelope has been signed by all parties (213.123.175.90)                         |
| Thu, 16th Apr 2026 11:34:24 BST | Signed document confirmation emailed to party email (213.123.175.90)                  |
| Thu, 16th Apr 2026 11:34:24 BST | Signed document confirmation emailed to party email (213.123.175.90)                  |

Thu, 16th Apr 2026 11:34:24 BST

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Thu, 16th Apr 2026 11:34:24 BST

Signed document confirmation emails have been sent to all parties.

Document URL:

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# Accounts

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**JACK AND JILL PRE-SCHOOL BICESTER  
CHARITABLE INCORPORATED ORGANISATION**

**COMPANY NUMBER: CE012998**

**ACCOUNTS FOR THE YEAR ENDED  
31 AUGUST 2024**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Charity Information**  
**Year Ended 31 August 2024**

---

Charity Name: Jack and Jill Pre-School Bicester  
Charitable Incorporated Organisation

Company Number: CE012998

Chairperson: Laura Collier

Secretary Clare Doolan

Treasurer Trevor Dodd

Principle Address Queens Avenue  
Bicester  
Oxon  
OX26 2NR

Independent Examiners: VT Accountancy  
Chartered Certified Accountants  
Unit 5B  
Willows Gate  
Stratton Audley  
Oxon  
OX27 9AU

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Contents**  
**Year Ended 31 August 2024**

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees Report                   | 1-3         |
| Independent Examiners Report      | 4           |
| Statement of Income & Expenditure | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7-11        |

## **Objectives and activities**

The charity seeks to enrich the development and education of children primarily under statutory school age by enhancing the professional development and career opportunities of staff by;

- Evaluating performance and professional standards
- Setting professional development targets for all preschool staff
- Devising budgets for staff training and professional development
- Securing funding for additional training in specialists areas
- Encouraging staff to apply for promotions and providing relevant training courses to develop their knowledge and understanding
- Management having completed Specialist Safeguarding training including Chairperson (Trustee). Chairperson (Trustee) and Preschool Manager having also completed PREVENT training and child protection development
- Continue to operate a 'buddy' scheme for staff to pair and share good practice, and support each other's development following previous successes

## **Achievements and performance**

The interest in the preschool is high and continues to have a healthy waiting list for all three rooms, for the coming and future years.

Ofsted inspection during 2021 awarded the setting with an Outstanding rating and we continue to uphold this status with lots of great feedback from existing and previous families.

Online learning journals have been implemented and have been a great success with both staff and parents seeing the benefits.

Due to the high number of SEN children we have formalised the role of SENCO, making it an FTE role as opposed to one of many responsibilities of the Preschool Manager. The SENCO is now responsible for overseeing the support of all special educational needs children within the Preschool. We have 13.8% of children currently seeking support from the EYSIT team (Additional needs) not including those with EAL or low level needs, and the approach is working well.

We have built additional garden shelters for rooms, allowing us to provide the children with continual access to the outdoors, even in inclement weather.

## **Financials**

Our preschool continues to have a high number of funded 2 year olds and 3 year olds, however we still do not have a high level of income from invoiced hours (non-funded children) therefore we heavily reliant on the government funding i.e. increasing our hourly rates for invoiced children doesn't have a massive impact on our income.

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2024**

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The minimal increase in government funding and high increases in NMW (national minimum wage) are unfortunately proving that government funding is not a reliable source of income, and we are becoming more dependent on adhoc government grants.

We have seen an increase in costs for utilities and have such increased our budgeted spend to accommodate further increases due to the fluctuations seen in the global market.

Staff wages are in line with current expectations and we always aim to proportional increase all staff wages when the hourly rate for the minimum wage increases each year.

We have a reasonably healthy financial account and we still manage to ensure we have three months running costs within our main account.

We also continue to maintain approximately 4 months of salary, tax, NI, and pension costs in a separate account, i.e. £80K for emergency payments should we need to temporarily close.

We are still investigating the options we have regarding replacing the roof, but unfortunately the Council are reluctant to commit to preventative work. We are continuing to chase the Council for a formal response.

### **Plans for the future**

We are at full capacity so are doing well from a waiting list perspective. We have no immediate plans to change anything significant in the preschool.

We are reviewing the level of security at the preschool with the aim to improve door security, following on from the devastating events in the news about a children's dance school.

### **Structure, governance and management**

The original charity was established in 1993, with the newly formed Charitable Incorporated Organisation being established August 2018.

The trustees who served during the period of 1<sup>st</sup> September 2023 to 31 August 2024 were;

- Laura Collier (appointed April 2016)
- Trevor Dodd (appointed November 2017)
- Claire Doolan (appointed October 2022)

Jack and Jill Pre-School is a member of the Pre-School Learning Alliance, and is regulated and inspected by OFSTED. The Trustees meet with the Preschool Manager approximately once a year to discuss and review how the preschool is running, review the financials, review the forecast and discuss any major purchases. Trustees participate in adhoc meetings to support specific discussions / topics. Trustees are continually in discussion with office staff over email.

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2024**

---

The Trustee who takes the role of Chairperson, meets with the Preschool Manager approx every 6 week term, to discuss any staffing issues and the day to day running of the preschool.

The Trustees employ the Pre-School staff and deal with all Staff issues such as pay, training, employment contracts and performance reviews. Office staff are entrusted with the day to day management and financials regarding the preschool. All office purchases made inline with allocated budget are regarded as pre-approved; non budgeted expenses require additional authorisation to be obtained from a minimum of two Trustees.

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustee are required to;

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 in business.

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

The trustees' report was approved by the Board of Trustees.



Laura Collier, Trustee (Chairperson)

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Independent Examiners Report**  
**Year Ended 31 August 2024**

---

I report on the accounts of the Charity for the Period ended 31 August 2024, which are set out on pages 5 to 6.

**Respective responsibilities of the 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 when particular matters have come to our attention

**Basis of independent examiner's report**

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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Victoria Thomas*

11 Mar 2025

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**Mrs V J Thomas**  
**F.C.C.A**

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**Date**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Statement of Income and Expenditure**  
**Year Ended 31 August 2024**

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|                                        | Notes    | YE/ 31/08/24<br>£       | Y/E 31/08/23<br>£       |
|----------------------------------------|----------|-------------------------|-------------------------|
| <b>Incoming From</b>                   |          |                         |                         |
| Charitable activities                  | <b>2</b> | 282,595                 | 199,765                 |
| Restricted Funds                       |          | -                       | -                       |
| Investments                            | <b>3</b> | 710                     | 693                     |
| Donations                              |          | 12,000                  |                         |
| Grant income                           |          | 4,823                   | -                       |
| Rental Income                          |          | -                       | -                       |
| <b>Total Incoming Resources</b>        |          | <u>300,128</u>          | <u>200,458</u>          |
| <b>Expenditure on:</b>                 |          |                         |                         |
| Charitable activities                  | <b>4</b> | 264,169                 | 229,289                 |
|                                        |          | <u>264,169</u>          | <u>229,289</u>          |
| Net movement in funds                  |          | 35,959                  | (28,831)                |
| Fund balances at 31 August 2023        |          | 212,542                 | 241,373                 |
| <b>Fund balances at 31 August 2024</b> |          | <u><b>£ 248,501</b></u> | <u><b>£ 212,542</b></u> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Balance Sheet**  
**Year Ended 31 August 2024**

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|                                            | Notes    | Y/E 31/08/24<br>£       | Y/E 31/08/23<br>£       |
|--------------------------------------------|----------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                        | <b>5</b> | 23,509                  | 18,063                  |
| <b>Current Assets</b>                      |          |                         |                         |
| Nursery Fees Due                           |          | 5,584                   | 12,823                  |
| Prepayments                                |          | 1123                    | 795                     |
| Santander Savings Account                  |          | 51,280                  | 135,571                 |
| Lloyds Current Account                     |          | 92,799                  | 58,318                  |
| Dudley Building Society                    |          | 85,000                  |                         |
| Cash in hand                               |          | 132                     | 132                     |
| PAYE Debtor                                |          | -                       | -                       |
| <b>Total Assets</b>                        |          | <b>259,427</b>          | <b>225,704</b>          |
| <b>Current Liabilities</b>                 |          |                         |                         |
| Creditors - Short Term                     |          | (566)                   | 485                     |
| Accruals and Deferred Income               |          | (6,864)                 | (13,278)                |
| PAYE Creditor                              |          | (3,496)                 | (369)                   |
| <b>Total Assets less Total Liabilities</b> |          | <b><u>£ 248,501</u></b> | <b><u>£ 212,542</u></b> |
| <b>Income funds</b>                        |          |                         |                         |
| Unrestricted funds                         | <b>6</b> | 246,627                 | 211,156                 |
| Restricted funds                           |          | 1,874                   | 1,386                   |
|                                            |          | <b><u>£ 248,501</u></b> | <b><u>£ 212,542</u></b> |

The balance sheet was approved by the Trustees and signed on their behalf:



12 Mar 2025

**Laura Collier**  
**Trustee – Chairperson**

\_\_\_\_\_  
**Date**

**1. Accounting Policies**

- 1.1 These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS102), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The CIO was set up on 22<sup>nd</sup> January 2018, the charity began to operate on 1<sup>st</sup> August 2018 when all of the assets and liabilities from Jack and Jill Pre-School charity number 1028631 were transferred to the CIO. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Grants were received from OCC in this period for distribution to families, this grant has not been utilized in full and has therefore been carried forward as restricted funds.

**1.4 Incoming resources**

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

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Notes to the Accounts**  
**Year Ended 31 August 2024**

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**1.5 Resources expended**

Expenses are included in the financial statements as they become due

Expenses include VAT where applicable as the charity cannot reclaim it.

**1.6 Tangible fixed assets**

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

Depreciation is recognized so as to write off the assets less their residual values over their useful lives on the following basis:

|                        |                   |
|------------------------|-------------------|
| Leasehold improvements | 10% Straight line |
| Equipment              | 20% Straight line |
| Computers              | 20% Straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**2. Charitable activities**

|                          | <b>Y/E 31/08/24</b>     | <b>Y/E 31/08/23</b>     |
|--------------------------|-------------------------|-------------------------|
|                          | <b>£</b>                | <b>£</b>                |
| Fees                     | 281,921                 | 199,290                 |
| Fundraising net income   | 674                     | 470                     |
| Other incoming resources | -                       | 5                       |
|                          | <b><u>£ 282,595</u></b> | <b><u>£ 199,765</u></b> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Notes to the Accounts Cont'd/...**  
**Year Ended 31 August 2024**

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**3. Investments**

|                     | <b>Y/E 31/8/24</b>  | <b>Y/E 31/08/23</b> |
|---------------------|---------------------|---------------------|
|                     | <b>£</b>            | <b>£</b>            |
| Interest receivable | <b><u>£ 710</u></b> | <b><u>£ 693</u></b> |

**4. Charitable activities**

|                                                   | <b>Y/E 31/08/24</b>     | <b>Y/E 31/08/23</b>     |
|---------------------------------------------------|-------------------------|-------------------------|
|                                                   | <b>£</b>                |                         |
| Purchases                                         | 301                     | 548                     |
| OCC Grant Distributions                           | 4,335                   | 410                     |
| Wages                                             | 199,718                 | 170,970                 |
| Employers pension                                 | 5,253                   | 4,941                   |
| Telephone                                         | 1,632                   | 1,574                   |
| Cleaning materials, biscuits and drinks           | 3,364                   | 3,281                   |
| Play materials and equipment                      | 5,016                   | 5,821                   |
| Trips, entertainment                              | 431                     | 619                     |
| Postage, stationery, advertising and photocopying | 389                     | 918                     |
| Computer expenses                                 | 190                     | 300                     |
| Insurance                                         | 1,236                   | 1,191                   |
| Subscriptions                                     | 2,901                   | 2,116                   |
| Rent                                              | 7,812                   | 7,812                   |
| Light and heat                                    | 4,164                   | 4,203                   |
| Repairs and renewals                              | 7,430                   | 6,209                   |
| Accountancy                                       | 3,775                   | 3,463                   |
| Sundry expenses                                   | -                       | 224                     |
| Staff training                                    | 5,854                   | 2,041                   |
| Hire of equipment                                 | 3,576                   | 3,087                   |
| Staff Entertaining                                | 814                     | 2,690                   |
| Discretionary food vouchers                       | 112                     | -                       |
| Sundry Expenses                                   | 130                     | -                       |
| Legal and professional fees                       | 264                     | 212                     |
| Charitable Donation                               |                         | 150                     |
| Advertising                                       | -                       | -                       |
| Depreciation                                      | 5,288                   | 6,423                   |
| Profit/Loss on disposal of assets                 | 184                     | 114                     |
|                                                   | <b><u>£ 264,169</u></b> | <b><u>£ 229,289</u></b> |

Jack and Jill Pre-School Bicester Charitable Incorporated Organisation  
Notes to the Accounts Cont'd/...  
Year Ended 31 August 2024

| <b><u>5. Fixed Assets</u></b>              | <b>Computer<br/>Equip<br/>£</b> | <b>Office<br/>Equip<br/>£</b> | <b>L/Hold<br/>Improv.<br/>£</b> | <b>Total<br/>£</b>     |
|--------------------------------------------|---------------------------------|-------------------------------|---------------------------------|------------------------|
| <b>Cost</b>                                |                                 |                               |                                 |                        |
| Cost B/Fwd as at 01/09/2023                | 1,009                           | 19,140                        | 17,071                          | 37,220                 |
| Additions                                  | 1,772                           | 535                           | 8,609                           | 10,916                 |
| Disposals                                  | (1,008)                         | -                             | -                               | (1,008)                |
| <b>Cost C/Fwd as at 31/08/2024</b>         | <b><u>£ 1,773</u></b>           | <b><u>£ 19,675</u></b>        | <b><u>£ 25,680</u></b>          | <b><u>£ 47,128</u></b> |
| <b>Depreciation</b>                        |                                 |                               |                                 |                        |
| Depreciation B/Fwd as at 01/09/2023        | 823                             | 14,130                        | 4,202                           | 19,155                 |
| Charge for year                            | 354                             | 2,365                         | 2,568                           | 5,287                  |
| Disposals                                  | (823)                           | -                             | -                               | (823)                  |
| <b>Depreciation C/Fwd as at 31/08/2023</b> | <b><u>£ 354</u></b>             | <b><u>£ 16,495</u></b>        | <b><u>£ 6,770</u></b>           | <b><u>£ 23,619</u></b> |
| <b>Net Book Value</b>                      |                                 |                               |                                 |                        |
| As At 31/08/2024                           | <b><u>£ 1,419</u></b>           | <b><u>£ 3,180</u></b>         | <b><u>£ 18,910</u></b>          | <b><u>£ 23,509</u></b> |
| As At 01/09/2023                           | <b><u>£ 186</u></b>             | <b><u>£ 5,010</u></b>         | <b><u>£ 12,869</u></b>          | <b><u>£ 18,065</u></b> |

**6. Statement of Movement in Funds**

|                           | <b>At<br/>01/09/23<br/>£</b> | <b>Income<br/>£</b>     | <b>Expenditure<br/>£</b> | <b>At<br/>31/08/24<br/>£</b> |
|---------------------------|------------------------------|-------------------------|--------------------------|------------------------------|
| <b>Unrestricted Funds</b> | 211,156                      | 295,305                 | 259,834                  | 246,627                      |
| <b>Restricted Funds</b>   | 1,386                        | 4,823                   | 4,335                    | 1,874                        |
| <b>Total Funds</b>        | <b><u>£ 212,542</u></b>      | <b><u>£ 300,128</u></b> | <b><u>£ 264,169</u></b>  | <b><u>£ 248,501</u></b>      |

**7. Trustees**

One of the Trustees, Mr Trevor Dodd, is the father of the pre-school manager. The Pre-school manager's remuneration is agreed by all Trustees.

**8. Employees**

**Number of employees**

The average monthly number of employees during the period was:

|                         | Y/E 31/08/24 | Y/E 31/08/23 |
|-------------------------|--------------|--------------|
| Jack and Jill Preschool | <u>15</u>    | <u>14</u>    |

**Employment costs**

|                    | Y/E 31/08/24     | Y/E 31/08/23     |
|--------------------|------------------|------------------|
| Wages and salaries | <u>£ 199,718</u> | <u>£ 170,970</u> |

There were no employees whose annual salary was £60,000 or more.

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# Accounts

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**JACK AND JILL PRE-SCHOOL BICESTER  
CHARITABLE INCORPORATED ORGANISATION**

**COMPANY NUMBER: CE012998**

**ACCOUNTS FOR THE YEAR ENDED  
31 AUGUST 2023**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Charity Information**  
**Year Ended 31 August 2023**

---

Charity Name: Jack and Jill Pre-School Bicester  
Charitable Incorporated Organisation

Company Number: CE012998

Chairperson: Laura Collier

Secretary: Clare Doolan

Treasurer: Trevor Dodd

Principle Address: Queens Avenue  
Bicester  
Oxon  
OX26 2NR

Independent Examiners: VT Accountancy  
Chartered Certified Accountants  
Unit 5B  
Willows Gate  
Stratton Audley  
Oxon  
OX27 9AU

# **Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**

## **Contents**

**Year Ended 31 August 2023**

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees Report                   | 1-3         |
| Independent Examiners Report      | 4           |
| Statement of Income & Expenditure | 5           |
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## **Objectives and activities**

The charity seeks to enrich the development and education of children primarily under statutory school age by enhancing the professional development and career opportunities of staff by;

- Evaluating performance and professional standards
- Setting professional development targets for all preschool staff
- Devising budgets for staff training and professional development
- Securing funding for additional training in specialists areas
- Encouraging staff to apply for promotions and providing relevant training courses to develop their knowledge and understanding
- Management having completed Specialist Safeguarding training including Chairperson (Trustee). Chairperson (Trustee) and Preschool Manager having also completed PREVENT training and child protection development
- Continue to operate a 'buddy' scheme for staff to pair and share good practice, and support each other's development following previous successes

## **Achievements and performance**

The interest in the preschool is high and continues to have a healthy waiting list for all three rooms, for the coming and future years.

Ofsted inspection during 2021 awarded the setting with an Outstanding rating and we continue to uphold this status with lots of great feedback from existing and previous families.

## **Financials**

Our preschool continues to have a high number of funded 2 year olds and 3 year olds, however we still do not have a high level of income from invoiced hours (non-funded children) therefore we heavily reliant on the government funding i.e. increasing our hourly rates for invoiced children doesn't have a massive impact on our income. The minimal increase in government funding and high increases in NMW (national minimum wage) are unfortunately proving that government funding is not a reliable source of income, and we are becoming more dependent on adhoc government grants.

We have seen an increase in costs for utilities and have such increased our budgeted spend to accommodate further increases due to the fluctuations seen in the global market.

Staff wages are in line with current expectations and we always aim to proportional increase all staff wages when the hourly rate for the minimum wage increases each year.

We have a reasonably healthy financial account and we still manage to ensure we have three months running costs within our main account.

We also continue to maintain approximately 4 months of salary, tax, NI, and pension costs in a separate account, i.e. £80K for emergency payments should we need to temporarily close.

We investigated the options we had regarding replacing the roof, but unfortunately the Council were not in agreement that prevention was better than cure (from a 'repair the roof' perspective), therefore we are currently not pursuing this as the Council felt the roof was adequate for the time being. We will monitor the situation with the roof and will follow up with the Council should it become worse.

### **Plans for the future**

We are at full capacity so are doing well from a waiting list perspective. We have no immediate plans to change anything significant in the preschool.

We are however looking to implement online learning journals that allow us to communicate photos, videos, achievements etc to the parent(s) for the day / week that their child was attending the setting, and capture relevant observations.

### **Structure, governance and management**

The original charity was established in 1993, with the newly formed Charitable Incorporated Organisation being established August 2018.

The trustees who served during the period of 1<sup>st</sup> September 2022 to 18<sup>th</sup> October 2022 were;

- Laura Collier (appointed April 2016)
- Trevor Dodd (appointed November 2017)

The trustees were reduced to Laura Collier and Trevor Dodd whilst a third trustee was being sought. This meant that the trustees were no longer be able to meet unless it is to appoint a third trustee. The preschool was deemed well equipped to run whilst we sourced the third person.

The trustees held an Exceptional Trustee's meeting on the 18<sup>th</sup> October 2022, to appoint a new trustee, Clare Doolan. Clare signed all the relevant paperwork, and has agreed to complete the relevant training.

During this meeting we also updated our written resolution;

- The object of the CIO shall be change to 'To enhance the development, education, support and wellbeing of children primarily under statutory school age'
- Removal of Clause 12 subclause 3
- Clause 10 subclause 1 shall be changed to '...every trustee must be appointed for a minimum term of one year by a resolution passed at a properly convened meeting'

The trustees who served during the period of 18<sup>th</sup> October 2022 to 31<sup>st</sup> August 2023 were;

- Laura Collier (appointed April 2016)
- Trevor Dodd (appointed November 2017)
- Clare Doolan (appointed October 2022)

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2023**

---

Jack and Jill Pre-School is a member of the Pre-School Learning Alliance, and is regulated and inspected by OFSTED. The Trustees meet with the Preschool Manager approximately once a year to discuss and review how the preschool is running, review the financials, review the forecast and discuss any major purchases. Trustees participate in adhoc meetings to support specific discussions / topics. Trustees are continually in discussion with office staff over email.

The Trustee who takes the role of Chairperson, meets with the Preschool Manager approx every 6 week term, to discuss any staffing issues and the day to day running of the preschool.

The Trustees employ the Pre-School staff and deal with all Staff issues such as pay, training, employment contracts and performance reviews. Office staff are entrusted with the day to day management and financials regarding the preschool. All office purchases made inline with allocated budget are regarded as pre-approved; non budgeted expenses require additional authorisation to be obtained from a minimum of two Trustees.

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustee are required to;

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 in business.

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

The trustees' report was approved by the Board of Trustees.



Laura Collier, Trustee (Chairperson)

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Independent Examiners Report**  
**Year Ended 31 August 2023**

---

I report on the accounts of the Charity for the Period ended 31 August 2023, which are set out on pages 5 to 6.

**Respective responsibilities of the 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 when particular matters have come to our attention

**Basis of independent examiner's report**

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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Victoria Thomas*

26 Mar 2024

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**Mrs V J Thomas**  
**F.C.C.A**

---

**Date**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Statement of Income and Expenditure**  
**Year Ended 31 August 2023**

---

|                                        |          | YE/ 31/08/23            | Y/E 31/08/22            |
|----------------------------------------|----------|-------------------------|-------------------------|
|                                        | Notes    | £                       | £                       |
| <b>Incoming From</b>                   |          |                         |                         |
| Charitable activities                  | <b>2</b> | 199,765                 | 280,177                 |
| Restricted Funds                       |          | -                       | 1,090                   |
| Investments                            | <b>3</b> | 693                     | 46                      |
| Grant income                           |          | -                       | 7,150                   |
| Rental Income                          |          | -                       | -                       |
| <b>Total Incoming Resources</b>        |          | <u>200,458</u>          | <u>288,463</u>          |
| <b>Expenditure on:</b>                 |          |                         |                         |
| Charitable activities                  | <b>4</b> | 229,289                 | 220,156                 |
|                                        |          | <u>229,289</u>          | <u>220,156</u>          |
| Net movement in funds                  |          | (28,831)                | 68,307                  |
| Fund balances at 31 August 2022        |          | 241,373                 | 173,066                 |
| <b>Fund balances at 31 August 2023</b> |          | <u><b>£ 212,542</b></u> | <u><b>£ 241,373</b></u> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Balance Sheet**  
**Year Ended 31 August 2023**

---

|                                            | Notes    | Y/E 31/08/23<br>£       | Y/E 31/08/22<br>£       |
|--------------------------------------------|----------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                        | <b>5</b> | 18,063                  | 13,595                  |
| <b>Current Assets</b>                      |          |                         |                         |
| Nursery Fees Due                           |          | 12,823                  | 12,460                  |
| Prepayments                                |          | 795                     | 791                     |
| Santander Savings Account                  |          | 135,571                 | 134,878                 |
| Lloyds Current Account                     |          | 58,318                  | 93,004                  |
| Cash in hand                               |          | 132                     | 32                      |
| PAYE Debtor                                |          | -                       | 2,650                   |
| <b>Total Assets</b>                        |          | <b>225,704</b>          | <b>257,410</b>          |
| <b>Current Liabilities</b>                 |          |                         |                         |
| Creditors - Short Term                     |          | 485                     | (25)                    |
| Accruals and Deferred Income               |          | (13,278)                | (16,012)                |
| PAYE Creditor                              |          | (369)                   | -                       |
| <b>Total Assets less Total Liabilities</b> |          | <b><u>£ 212,542</u></b> | <b><u>£ 241,373</u></b> |
| <b>Income funds</b>                        |          |                         |                         |
| Unrestricted funds                         | <b>6</b> | 211,156                 | 239,577                 |
| Restricted funds                           |          | 1,386                   | 1,796                   |
|                                            |          | <b><u>£ 212,542</u></b> | <b><u>£ 241,373</u></b> |

The balance sheet was approved by the Trustees and signed on their behalf:



26 Mar 2024

\_\_\_\_\_  
**Laura Collier**  
**Trustee – Chairperson**

\_\_\_\_\_  
**Date**

## **1. Accounting Policies**

- 1.1 These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

### **1.2 Going concern**

The CIO was set up on 22<sup>nd</sup> January 2018, the charity began to operate on 1<sup>st</sup> August 2018 when all of the assets and liabilities from Jack and Jill Pre-School charity number 1028631 were transferred to the CIO. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Grants were received from OCC in this period for distribution to families, this grant has not been utilized in full and has therefore been carried forward as restricted funds.

### **1.4 Incoming resources**

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

**1.5 Resources expended**

Expenses are included in the financial statements as they become due

Expenses include VAT where applicable as the charity cannot reclaim it.

**1.6 Tangible fixed assets**

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

Depreciation is recognized so as to write off the assets less their residual values over their useful lives on the following basis:

|                        |                   |
|------------------------|-------------------|
| Leasehold improvements | 10% Straight line |
| Equipment              | 20% Straight line |
| Computers              | 20% Straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**2. Charitable activities**

|                          | <b>Y/E 31/08/23</b>     | <b>Y/E 31/08/22</b>     |
|--------------------------|-------------------------|-------------------------|
|                          | <b>£</b>                | <b>£</b>                |
| Fees                     | 199,290                 | 279,644                 |
| Fundraising net income   | 470                     | 322                     |
| Other incoming resources | 5                       | 211                     |
|                          | <b><u>£ 199,765</u></b> | <b><u>£ 280,177</u></b> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Notes to the Accounts Cont'd/...**  
**Year Ended 31 August 2023**

---

**3. Investments**

|                     | Y/E 31/8/23  | Y/E 31/08/22 |
|---------------------|--------------|--------------|
|                     | £            | £            |
| Interest receivable | <u>£ 693</u> | <u>£ 46</u>  |

**4. Charitable activities**

|                                                   | Y/E 31/08/23     | Y/E 31/08/22     |
|---------------------------------------------------|------------------|------------------|
|                                                   | £                |                  |
| Purchases                                         | 548              | 1,181            |
| OCC Grant Distributions                           | 410              | 6,060            |
| Wages                                             | 170,970          | 164,022          |
| Employers pension                                 | 4,941            | 4,732            |
| Telephone                                         | 1,574            | 1,036            |
| Cleaning materials, biscuits and drinks           | 3,281            | 1,187            |
| Play materials and equipment                      | 5,820            | 4,800            |
| Trips, entertainment                              | 619              | 1,246            |
| Postage, stationery, advertising and photocopying | 918              | 363              |
| Computer expenses                                 | 300              | 758              |
| Insurance                                         | 1,191            | 1,163            |
| Subscriptions                                     | 2,116            | 2,236            |
| Rent                                              | 7,812            | 7,232            |
| Light and heat                                    | 4,203            | 2,903            |
| Repairs and renewals                              | 6,209            | 3,798            |
| Accountancy                                       | 3,463            | 3,252            |
| Sundry expenses                                   | 224              | 279              |
| Staff training                                    | 2,014            | 1,741            |
| Hire of equipment                                 | 3,087            | 3,221            |
| Staff Entertaining                                | 2,690            | 1,411            |
| Bank charges                                      | -                | -                |
| Bad debts                                         | -                | 1,985            |
| Legal and professional fees                       | 212              | 281              |
| Charitable Donation                               | 150              | -                |
| Advertising                                       | -                | 25               |
| Depreciation                                      | 6,423            | 5,244            |
| Profit/Loss on disposal of assets                 | 114              | -                |
|                                                   | <u>£ 229,289</u> | <u>£ 220,156</u> |

Jack and Jill Pre-School Bicester Charitable Incorporated Organisation  
Notes to the Accounts Cont'd/...  
Year Ended 31 August 2023

| <b><u>5. Fixed Assets</u></b>              | <b>Computer<br/>Equip<br/>£</b> | <b>Office<br/>Equip<br/>£</b> | <b>L/Hold<br/>Improv.<br/>£</b> | <b>Total<br/>£</b>     |
|--------------------------------------------|---------------------------------|-------------------------------|---------------------------------|------------------------|
| <b>Cost</b>                                |                                 |                               |                                 |                        |
| Cost B/Fwd as at 01/09/2022                | 1,903                           | 20,935                        | 7,231                           | 30,069                 |
| Additions                                  |                                 | 1,166                         | 9,840                           | 11,006                 |
| Disposals                                  | (894)                           | (2,961)                       | -                               | (3,857)                |
| <b>Cost C/Fwd as at 31/08/2023</b>         | <b><u>£ 1,009</u></b>           | <b><u>£ 19,140</u></b>        | <b><u>£ 17,071</u></b>          | <b><u>£ 37,218</u></b> |
| <b>Depreciation</b>                        |                                 |                               |                                 |                        |
| Depreciation B/Fwd as at 01/09/2022        | 1,353                           | 12,626                        | 2,495                           | 16,474                 |
| Charge for year                            | 354                             | 4,362                         | 1,707                           | 6,423                  |
| Disposals                                  | (884)                           | (2,858)                       | -                               | (3,742)                |
| <b>Depreciation C/Fwd as at 31/08/2023</b> | <b><u>£ 823</u></b>             | <b><u>£ 14,130</u></b>        | <b><u>£ 4,202</u></b>           | <b><u>£ 19,155</u></b> |
| <b>Net Book Value</b>                      |                                 |                               |                                 |                        |
| As At 31/08/2023                           | <b><u>£ 186</u></b>             | <b><u>£5,010</u></b>          | <b><u>£ 12,869</u></b>          | <b><u>£ 18,065</u></b> |
| As At 01/09/2022                           | <b><u>£ 550</u></b>             | <b><u>£ 8,309</u></b>         | <b><u>£ 4,736</u></b>           | <b><u>£ 13,595</u></b> |

**6. Statement of Movement in Funds**

|                           | <b>At<br/>01/09/22<br/>£</b> | <b>Income<br/>£</b>     | <b>Expenditure<br/>£</b> | <b>At<br/>31/08/23<br/>£</b> |
|---------------------------|------------------------------|-------------------------|--------------------------|------------------------------|
| <b>Unrestricted Funds</b> | 239,577                      | 200,458                 | 228,879                  | 211,156                      |
| <b>Restricted Funds</b>   | 1,796                        |                         | 410                      | 1,386                        |
| <b>Total Funds</b>        | <b><u>£ 241,373</u></b>      | <b><u>£ 200,458</u></b> | <b><u>£ 229,289</u></b>  | <b><u>£ 212,542</u></b>      |

**7. Trustees**

One of the Trustees, Mr Trevor Dodd, is the father of the pre-school manager. The Pre-school manager's remuneration is agreed by all Trustees.

**8. Employees**

**Number of employees**

The average monthly number of employees during the period was:

|                         | Y/E 31/08/23 | Y/E 31/08/22 |
|-------------------------|--------------|--------------|
| Jack and Jill Preschool | <u>14</u>    | <u>15</u>    |

**Employment costs**

|                    | Y/E 31/08/23     | Y/E 31/08/22     |
|--------------------|------------------|------------------|
| Wages and salaries | <u>£ 170,970</u> | <u>£ 164,022</u> |

There were no employees whose annual salary was £60,000 or more.



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| Tue, 26th Mar 2024 14:15:22 UTC | VT Accountancy Limited - Signer (bb2213be913eda48c3ce131498cf4967) |

#### Audit history log

| Date                            | Action                                                                                 |
|---------------------------------|----------------------------------------------------------------------------------------|
| Tue, 26th Mar 2024 14:15:23 UTC | VT Accountancy Limited viewed the envelope (81.130.199.176)                            |
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| Wed, 13th Mar 2024 13:23:35 UTC | Document generated with fingerprint fed6c097387903433950650ff81b9aa3. (18.130.223.155) |
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# Accounts

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**JACK AND JILL PRE-SCHOOL BICESTER  
CHARITABLE INCORPORATED ORGANISATION**

**COMPANY NUMBER: CE012998**

**ACCOUNTS FOR THE YEAR ENDED  
31 AUGUST 2022**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Charity Information**  
**Year Ended 31 August 2022**

---

Charity Name: Jack and Jill Pre-School Bicester  
Charitable Incorporated Organisation

Company Number: CE012998

Chairperson: Laura Collier

Secretary Clare Doolan

Treasurer Trevor Dodd

Principle Address Queens Avenue  
Bicester  
Oxon  
OX26 2NR

Independent Examiners: VT Accountancy  
Chartered Certified Accountants  
Unit E5  
Telford Road  
Bicester  
Oxon  
OX26 4LD

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**

**Contents**

**Year Ended 31 August 2022**

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees Report                   | 1-3         |
| Independent Examiners Report      | 4           |
| Statement of Income & Expenditure | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7-11        |

## **Objectives and activities**

The charity seeks to enrich the development and education of children primarily under statutory school age by enhancing the professional development and career opportunities of staff by;

- Evaluating performance and professional standards
- Setting professional development targets for all preschool staff
- Devising budgets for staff training and professional development
- Securing funding for additional training in specialists areas
- Encouraging staff to apply for promotions and providing relevant training courses to develop their knowledge and understanding
- Management having completed Specialist Safeguarding training including Chairperson (Trustee). Chairperson (Trustee) and Preschool Manager having also completed PREVENT training and child protection development
- Continue to operate a 'buddy' scheme for staff to pair and share good practice, and support each other's development following previous successes

## **Achievements and performance**

The interest in the preschool is high and continues to have a healthy waiting list for all three rooms, for the coming and future years.

Ofsted inspection during 2021 awarded the setting with an Outstanding rating and we continue to uphold this status with lots of great feedback from existing and previous families.

## **Financials**

Our preschool has a high number of funded 2 year olds and 3 year olds, we do not have a high level of income from invoiced hours (non-funded children). We are therefore heavily reliant on the government funding i.e. increasing our hourly rates for invoiced children doesn't have a massive impact on our income.

Despite all of the above, we continue to have healthy financial accounts and always ensure we have three months running costs within our main account. We are looking to invest some of the surplus funds into the building to ensure its safe continued use into the future e.g. inspect the quality of the roof, refurbish the preschool office, amongst other things.

We have seen an increase in costs for utilities and have such increased our budgeted spend to accommodate further increases due to the fluctuations seen in the global market.

Staff wages are in line with current expectations and we always aim to proportional increase all staff wages when the hourly rate for the minimum wage increases each year.

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2022**

---

We maintain approximately 4 months of salary, tax, NI, and pension costs, i.e. £60K for emergency payments should we have to temporarily close, and we are building a fund to maintain the building as per our tenancy agreement. For instance the roof needs repairing or replacing to bring it up to current building regulation requirements, the projected cost after a recent survey has suggested a cost of £75K.

**Plans for the future**

We are at full capacity so are doing well from a waiting list perspective. We are planning on updating the object within the constitution so to ensure it accurately reflects the broader role the preschool plays in the lives of our families, not just via education and care of their child(ren) but by providing family support and ensuring their wellbeing as well. In doing this we would also like to review the feasibility to have a 'Jack and Jill Family Fund' to assist our families who are struggling.

We are also looking to repair / replace the preschool roof during 22-23, to ensure its up to current building regulations and is fit for purpose.

**Structure, governance and management**

The original charity was established in 1993, with the newly formed Charitable Incorporated Organisation being established August 2018.

The trustees who served during the period of 1st September 2021 to 13th July 2022 were;

**Laura Collier (appointed April 2016)**

**Trevor Dodd (appointed November 2017)**

**Chantal Tattersall (appointed February 2019)**

It was decided during a meeting on 13th July 2022 that C. Tattersall will be retired as a trustee as she no longer attends meetings nor participates in the running / support of the preschool.

The trustees who served during the additional period of 14th July 2022 to 31st August 2022 were;

**Laura Collier (appointed April 2016)**

**Trevor Dodd (appointed November 2017)**

**<Vacancy>**

The trustees have reduced to Laura Collier and Trevor Dodd whilst a third trustee is being sought. This means that the trustees will no longer be able to meet unless it is to appoint a third trustee. The preschool is well equipped to run whilst we source the third person. We aim to have this resolved by December when we are planning a trustee meeting to appoint the additional trustee. If we are unable to source an additional trustee by this date we will liaise with the PLA to have a PLA representative appointed to ensure the preschool is fully supported in line with the charity commission guidelines.

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2022**

---

Jack and Jill Pre-School is a member of the Pre-School Learning Alliance, and is regulated and inspected by OFSTED. The Trustees meet with the Preschool Manager approximately once a year to discuss and review how the preschool is running, review the financials, review the forecast and discuss any major purchases. Trustees participate in adhoc meetings to support specific discussions / topics. Trustees are continually in discussion with office staff over email.

The Trustee who takes the role of Chairperson, meets with the Preschool Manager approx every 6 week term, to discuss any staffing issues and the day to day running of the preschool.

The Trustees employ the Pre-School staff and deal with all Staff issues such as pay, training, employment contracts and performance reviews. Office staff are entrusted with the day to day management and financials regarding the preschool. All office purchases made inline with allocated budget are regarded as pre-approved; non budgeted expenses require additional authorisation to be obtained from a minimum of two Trustees.

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustee are required to;

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 in business.

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

The trustees' report was approved by the Board of Trustees.



Laura Collier, Trustee (Chairperson)

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Independent Examiners Report**  
**Year Ended 31 August 2022**

---

I report on the accounts of the Charity for the Period ended 31 August 2022, which are set out on pages 5 to 6.

**Respective responsibilities of the 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 when particular matters have come to our attention

**Basis of independent examiner's report**

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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

✓ Thomas FCCA

27 Jan 2023

---

**Mrs V J Thomas**  
**F.C.C.A**

---

**Date**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Statement of Income and Expenditure**  
**Year Ended 31 August 2022**

---

|                                        |              | <b>YE/ 31/08/22</b>     | <b>Y/E 31/08/21</b>     |
|----------------------------------------|--------------|-------------------------|-------------------------|
|                                        | <b>Notes</b> | <b>£</b>                | <b>£</b>                |
| <b>Incoming From</b>                   |              |                         |                         |
| Charitable activities                  | <b>2</b>     | 280,177                 | 237,033                 |
| Restricted Funds                       |              | 1,090                   | 706                     |
| Investments                            | <b>3</b>     | 46                      | 6                       |
| Grant income                           |              | 7150                    | 15,501                  |
| Rental Income                          |              | -                       | 675                     |
| <b>Total Incoming Resources</b>        |              | <b>288,463</b>          | <b>253,921</b>          |
| <b>Expenditure on:</b>                 |              |                         |                         |
| Charitable activities                  | <b>4</b>     | 220,156                 | 224,907                 |
|                                        |              | <b>220,156</b>          | <b>224,907</b>          |
| Net movement in funds                  |              | 68,307                  | 29,014                  |
| Fund balances at 31 August 2021        |              | 173,066                 | 144,052                 |
| <b>Fund balances at 31 August 2022</b> |              | <b><u>£ 241,373</u></b> | <b><u>£ 173,066</u></b> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Balance Sheet**  
**Year Ended 31 August 2022**

---

|                                            | Notes    | Y/E 31/08/22<br>£       | Y/E 31/08/21<br>£       |
|--------------------------------------------|----------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                        | <b>5</b> | 13,595                  | 18,542                  |
| <b>Current Assets</b>                      |          |                         |                         |
| Nursery Fees Due                           |          | 12,460                  | 8,893                   |
| Prepayments                                |          | 791                     | 878                     |
| Santander Savings Account                  |          | 134,878                 | 84,832                  |
| Lloyds Current Account                     |          | 93,004                  | 77,676                  |
| Cash in hand                               |          | 32                      | 310                     |
| PAYE Debtor                                |          | 2,650                   |                         |
| <b>Total Assets</b>                        |          | <b>257,410</b>          | <b>191,131</b>          |
| <b>Current Liabilities</b>                 |          |                         |                         |
| Creditors - Short Term                     |          | (25)                    | (345)                   |
| Accruals and Deferred Income               |          | (16,012)                | (10,636)                |
| PAYE Creditor                              |          | -                       | (7,084)                 |
| <b>Total Assets less Total Liabilities</b> |          | <b><u>£ 241,373</u></b> | <b><u>£ 173,066</u></b> |
| <b>Income funds</b>                        |          |                         |                         |
| Unrestricted funds                         | <b>6</b> | 239,577                 | 172,360                 |
| Restricted funds                           |          | 1,796                   | 706                     |
|                                            |          | <b><u>£ 241,373</u></b> | <b><u>£ 173,066</u></b> |

The balance sheet was approved by the Trustees and signed on their behalf:



**Laura Collier**  
**Trustee – Chairperson**

27 Jan 2023

**Date**

## **1. Accounting Policies**

- 1.1 These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

### **1.2 Going concern**

The CIO was set up on 22<sup>nd</sup> January 2018, the charity began to operate on 1<sup>st</sup> August 2018 when all of the assets and liabilities from Jack and Jill Pre-School charity number 1028631 were transferred to the CIO. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Grants were received from OCC in this period for distribution to families, this grant has not been utilized in full and has therefore been carried forward as restricted funds.

### **1.4 Incoming resources**

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

**1.5 Resources expended**

Expenses are included in the financial statements as they become due

Expenses include VAT where applicable as the charity cannot reclaim it.

**1.6 Tangible fixed assets**

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

Depreciation is recognized so as to write off the assets less their residual values over their useful lives on the following basis:

|                        |                   |
|------------------------|-------------------|
| Leasehold improvements | 10% Straight line |
| Equipment              | 20% Straight line |
| Computers              | 20% Straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**2. Charitable activities**

|                          | <b>Y/E 31/8/22</b>      | <b>Y/E 31/08/21</b>     |
|--------------------------|-------------------------|-------------------------|
|                          | <b>£</b>                | <b>£</b>                |
| Fees                     | 279,644                 | 234,964                 |
| Fundraising net income   | 322                     | 2,054                   |
| Other incoming resources | 211                     | 15                      |
|                          | <b><u>£ 280,177</u></b> | <b><u>£ 237,033</u></b> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Notes to the Accounts Cont'd/...**  
**Year Ended 31 August 2022**

---

**3. Investments**

|                     | Y/E 31/8/22 | Y/E 31/08/21 |
|---------------------|-------------|--------------|
|                     | £           | £            |
| Interest receivable | <u>£ 46</u> | <u>£ 6</u>   |

**4. Charitable activities**

|                                                   | Y/E 31/8/22      | Y/E 31/08/21     |
|---------------------------------------------------|------------------|------------------|
|                                                   | £                |                  |
| Purchases                                         | 1,181            | 1,552            |
| OCC Grant Distributions                           | 6,060            | 3,375            |
| Wages                                             | 164,022          | 175,720          |
| Employers pension                                 | 4,732            | 5,048            |
| Telephone                                         | 1,036            | 325              |
| Cleaning materials, biscuits and drinks           | 1,187            | 2,147            |
| Play materials and equipment                      | 4,800            | 5,881            |
| Trips, entertainment                              | 1,246            | -                |
| Postage, stationery, advertising and photocopying | 363              | 232              |
| Computer expenses                                 | 758              | 741              |
| Insurance                                         | 1,163            | 1,152            |
| Subscriptions                                     | 2,236            | 1,910            |
| Rent                                              | 7,232            | 4,628            |
| Light and heat                                    | 2,903            | 2,219            |
| Water rates                                       | -                | -                |
| Repairs and renewals                              | 3,798            | 4,088            |
| Accountancy                                       | 3,252            | 3,508            |
| Sundry expenses                                   | 279              | 187              |
| Staff training                                    | 1,741            | 1,365            |
| Hire of equipment                                 | 3,221            | 2,718            |
| Staff Entertaining                                | 1,411            | 3,693            |
| Bank charges                                      | -                | -                |
| Bad debts                                         | 1,985            |                  |
| Legal and professional fees                       | 281              | 257              |
| Travel and subsistence                            | -                | -                |
| Advertising                                       | 25               |                  |
| Depreciation                                      | 5,244            | 4,161            |
|                                                   | <u>£ 220,156</u> | <u>£ 224,907</u> |

Jack and Jill Pre-School Bicester Charitable Incorporated Organisation  
Notes to the Accounts Cont'd/...  
Year Ended 31 August 2022

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| <b><u>5. Fixed Assets</u></b>              | <b>Computer<br/>Equip<br/>£</b> | <b>Office<br/>Equip<br/>£</b> | <b>L/Hold<br/>Improv.<br/>£</b> | <b>Total<br/>£</b>     |
|--------------------------------------------|---------------------------------|-------------------------------|---------------------------------|------------------------|
| <b>Cost</b>                                |                                 |                               |                                 |                        |
| Cost B/Fwd as at 01/09/2021                | 1,903                           | 20,641                        | 7,231                           | 29,775                 |
| Additions                                  |                                 | 294                           | -                               | 294                    |
| Disposals                                  | -                               | -                             | -                               | -                      |
| <b>Cost C/Fwd as at 31/08/2022</b>         | <b><u>£ 1,903</u></b>           | <b><u>£ 20,935</u></b>        | <b><u>£ 7,231</u></b>           | <b><u>£ 30,069</u></b> |
| <b>Depreciation</b>                        |                                 |                               |                                 |                        |
| Depreciation B/Fwd as at 01/09/2021        | 973                             | 8,488                         | 1,772                           | 11,233                 |
| Charge for year                            | 380                             | 4,138                         | 723                             | 5,241                  |
| Disposals                                  | -                               | -                             | -                               | -                      |
| <b>Depreciation C/Fwd as at 31/08/2022</b> | <b><u>£ 1,353</u></b>           | <b><u>£ 12,626</u></b>        | <b><u>£ 2,495</u></b>           | <b><u>£ 16,474</u></b> |
| <b>Net Book Value</b>                      |                                 |                               |                                 |                        |
| As At 30/08/2022                           | <u>£ 550</u>                    | <u>£8,309</u>                 | <u>£ 4,736</u>                  | <u>£ 13,595</u>        |
| As At 01/09/2021                           | <u>£ 930</u>                    | <u>£ 12,153</u>               | <u>£ 5,459</u>                  | <u>£ 18,542</u>        |

**6. Statement of Movement in Funds**

|                           | <b>At<br/>01/09/21<br/>£</b> | <b>Income<br/>£</b>     | <b>Expenditure<br/>£</b> | <b>At<br/>31/08/22<br/>£</b> |
|---------------------------|------------------------------|-------------------------|--------------------------|------------------------------|
| <b>Unrestricted Funds</b> | 172,360                      | 287,373                 | 220,156                  | 239,577                      |
| <b>Restricted Funds</b>   | 706                          | 1,090                   | -                        | 1,796                        |
| <b>Total Funds</b>        | <b><u>£ 173,066</u></b>      | <b><u>£ 288,463</u></b> | <b><u>£ 220,156</u></b>  | <b><u>£ 241,373</u></b>      |

**7. Trustees**

One of the Trustees, Mr Trevor Dodd, is the father of the pre-school manager. The Pre-school manager's remuneration is agreed by all Trustees.

**8. Employees**

**Number of employees**

The average monthly number of employees during the period was:

|                         | Y/E 31/8/22 | Y/E 31/08/21 |
|-------------------------|-------------|--------------|
| Jack and Jill Preschool | <u>15</u>   | <u>14</u>    |

**Employment costs**

|                    | Y/E 31/8/22      | Y/E 31/08/21     |
|--------------------|------------------|------------------|
| Wages and salaries | <u>£ 164,022</u> | <u>£ 175,720</u> |

There were no employees whose annual salary was £60,000 or more.



**Issuer** VT Accountancy

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#### Parties involved with this document

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| Fri, 27th Jan 2023 13:28:18 UTC | Mrs Laura Collier - Signer (c41c1b3dfb0cefd117f1cd07454cfc82)      |
| Tue, 31st Jan 2023 15:24:27 UTC | VT Accountancy Limited - Signer (d4f358fbf44787f84cfa373a18bbb234) |
| Tue, 31st Jan 2023 15:24:27 UTC | Mr Trevor Dodd - Copied In (5dcd93f8ad47d14ad6097e9338506681)      |

#### Audit history log

| Date                            | Action                                                                                              |
|---------------------------------|-----------------------------------------------------------------------------------------------------|
| Tue, 31st Jan 2023 15:24:30 UTC | VT Accountancy Limited viewed the envelope. (81.133.116.71)                                         |
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| Tue, 31st Jan 2023 15:24:27 UTC | Sent a copy of the envelope to Mr Trevor Dodd (treasurer@jackandjillpreschool.org). (81.133.116.71) |
| Tue, 31st Jan 2023 15:24:27 UTC | VT Accountancy Limited signed the envelope. (81.133.116.71)                                         |
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| Fri, 27th Jan 2023 13:27:22 UTC | Mrs Laura Collier viewed the envelope. (86.7.58.247)                                                |
| Thu, 26th Jan 2023 11:21:00 UTC | Mrs Laura Collier viewed the envelope. (147.161.225.116)                                            |
| Wed, 11th Jan 2023 16:38:14 UTC | Document emailed to party email (18.133.180.133)                                                    |
| Wed, 11th Jan 2023 16:38:06 UTC | Sent the envelope to Mrs Laura Collier for signing. (18.134.177.27)                                 |
| Wed, 11th Jan 2023 16:38:06 UTC | Mr Trevor Dodd has been assigned to this envelope. (18.134.177.27)                                  |
| Wed, 11th Jan 2023 16:38:06 UTC | VT Accountancy Limited has been assigned to this envelope. (18.134.177.27)                          |

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| Wed, 11th Jan 2023 16:38:06 UTC | Mrs Laura Collier has been assigned to this envelope. (18.134.177.27)                    |
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| Wed, 11th Jan 2023 16:38:06 UTC | Document generated with fingerprint<br>824e56179679b862083cb3ad309db4da. (18.134.177.27) |
| Wed, 11th Jan 2023 16:38:06 UTC | Document generated with fingerprint<br>ce249c8509490df2807ecdcdee152517. (18.134.177.27) |
| Wed, 11th Jan 2023 16:38:06 UTC | Document generated with fingerprint<br>2edaa2757f22e68240ef52c3d7217e3a. (18.134.177.27) |
| Wed, 11th Jan 2023 16:38:03 UTC | Envelope generated with fingerprint 7c97e74bb0d5760d9f4d9a9a1156e51c<br>(18.133.63.166)  |

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# Accounts

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**JACK AND JILL PRE-SCHOOL BICESTER  
CHARITABLE INCORPORATED ORGANISATION**

**COMPANY NUMBER: CE012998**

**ACCOUNTS FOR THE YEAR ENDED  
31 AUGUST 2021**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Charity Information**  
**Year Ended 31 August 2021**

---

Charity Name: Jack and Jill Pre-School Bicester  
Charitable Incorporated Organisation

Company Number: CE012998

Chairperson: Laura Collier

Secretary: Chantall Tattersall

Treasurer: Trevor Dodd

Principle Address: Queens Avenue  
Bicester  
Oxon  
OX26 2NR

Independent Examiners: VT Accountancy  
Chartered Certified Accountants  
Unit E5  
Telford Road  
Bicester  
Oxon  
OX26 4LD

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**

**Contents**

**Year Ended 31 August 2021**

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees Report                   | 1-2         |
| Independent Examiners Report      | 3           |
| Statement of Income & Expenditure | 4           |
| Balance Sheet                     | 5           |
| Notes to the Financial Statements | 6-10        |

### **Objectives and activities**

The charity seeks to enrich the development and education of children primarily under statutory school age by enhancing the professional development and career opportunities of staff by;

- Evaluating performance and professional standards
- Setting professional development targets for all preschool staff
- Devising budgets for staff training and professional development
- Securing funding for additional training in specialists areas
- Encouraging staff to apply for promotions and providing relevant training courses to develop their knowledge and understanding
- Management having completed Specialist Safeguarding training including Chairperson (Trustee). Chairperson (Trustee) and Preschool Manager having also completed PREVENT training and child protection development
- Continue to operate a 'buddy' scheme for staff to pair and share good practice, and support each other's development following previous successes

### **Achievements and performance**

The interest in the preschool is high and continues to have a healthy waiting list for all three rooms, for the coming and future years.

Ofsted inspection during 2021 awarded the setting with an Outstanding rating.

### **Financials**

Our preschool has a high number of funded 2 year olds and 3 year olds, we do not have a high level of income from invoiced hours (non-funded children). We are therefore heavily reliant on the government funding i.e. increasing our hourly rates for invoiced children doesn't have a massive impact on our income.

Due to Covid-19 lockdown 2021, we opened to our vulnerable children and our key worker children. Minimal staffing was required to provide care therefore a number of staff members were furloughed again.

### **Plans for the future**

To focus on continuing to support the children and families in the best way we can during the current global pandemic. Minimal future plans are in place due to the uncertainty re the pandemic. Once we have are 'back to normal' we will reassess our plans and work with the preschool manager to give any direction.

**Jack and Jill Pre-School Bicester Charitable Incorporated Organisation**  
**Trustees' Report**  
**Year Ended 31 August 2021**

---

**Structure, governance and management**

The original charity was established in 1993, with the newly formed Charitable Incorporated Organisation being established August 2018.

The trustees who served during the period of 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021 were;

- Laura Collier (appointed April 2016)
- Trevor Dodd (appointed November 2017)
- Chantal Tattersall (appointed February 2019)

Jack and Jill Pre-School is a member of the Pre-School Learning Alliance, and is regulated and inspected by OFSTED. The Trustees meet with the Preschool Manager approximately once a year to discuss and review how the preschool is running, review the financials, review the forecast and discuss any major purchases. Trustees participate in adhoc meetings to support specific discussions / topics. Trustees are continually in discussion with office staff over email.

The Trustee who takes the role of Chairperson, meets with the Preschool Manager approx every 6 week term, to discuss any staffing issues and the day to day running of the preschool.

The Trustees employ the Pre-School staff and deal with all Staff issues such as pay, training, employment contracts and performance reviews. Office staff are entrusted with the day to day management and financials regarding the preschool. All office purchases made inline with allocated budget are regarded as pre-approved; non budgeted expenses require additional authorisation to be obtained from a minimum of two Trustees.

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustee are required to;

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 in business.

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

The trustees' report was approved by the Board of Trustees.



Laura Collier, Trustee (Chairperson)

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Independent Examiners Report**  
**Year Ended 31 August 2021**

---

I report on the accounts of the Charity for the Period ended 31 August 2021, which are set out on pages 5 to 6.

**Respective responsibilities of the 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 when particular matters have come to our attention

**Basis of independent examiner's report**

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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

✓ To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

26 May 2022

---

**Mrs V J Thomas**  
**F.C.C.A**

---

**Date**

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Statement of Income and Expenditure**  
**Year Ended 31 August 2021**

---

|                                        |       | YE/ 31/08/21            | Y/E 31/08/20            |
|----------------------------------------|-------|-------------------------|-------------------------|
|                                        | Notes | £                       | £                       |
| <b>Incoming From</b>                   |       |                         |                         |
| Charitable activities                  | 2     | 237,033                 | 222,667                 |
| Restricted Funds                       |       | 706                     | -                       |
| Investments                            | 3     | 6                       | 511                     |
| Grant income                           |       | 15,501                  | 15,066                  |
| Rental Income                          |       | 675                     | -                       |
| <b>Total Incoming Resources</b>        |       | <u>253,921</u>          | <u>238,244</u>          |
| <b>Expenditure on:</b>                 |       |                         |                         |
| Charitable activities                  | 4     | 224,907                 | 192,332                 |
|                                        |       | <u>224,907</u>          | <u>192,332</u>          |
| Net movement in funds                  |       | 29,014                  | 45,912                  |
| Fund balances at 31 August 2020        |       | 144,052                 | 98,140                  |
| <b>Fund balances at 31 August 2021</b> |       | <u><b>£ 173,066</b></u> | <u><b>£ 144,052</b></u> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Balance Sheet**  
**Year Ended 31 August 2021**

---

|                                            | Notes    | Y/E 31/08/21<br>£       | Y/E 31/08/20<br>£       |
|--------------------------------------------|----------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                        | <b>5</b> | 18,542                  | 15,873                  |
| <b>Current Assets</b>                      |          |                         |                         |
| Nursery Fees Due                           |          | 8,893                   | 12,776                  |
| Prepayments                                |          | 878                     | 772                     |
| Current Account                            |          | 84,832                  | 64,825                  |
| Treasurers Account                         |          | 77,676                  | 67,290                  |
| Cash in hand                               |          | 310                     | 10                      |
| <b>Total Assets</b>                        |          | <b>191,131</b>          | <b>161,546</b>          |
| <b>Current Liabilities</b>                 |          |                         |                         |
| Creditors - Short Term                     |          | (345)                   | (1,555)                 |
| Accruals and Deferred Income               |          | (10,636)                | (15,939)                |
| PAYE Creditor                              |          | (7,084)                 | -                       |
| <b>Total Assets less Total Liabilities</b> |          | <b><u>£ 173,066</u></b> | <b><u>£ 144,052</u></b> |
| <b>Income funds</b>                        |          |                         |                         |
| Unrestricted funds                         | <b>6</b> | 172,360                 | 144,052                 |
| Restricted funds                           |          | 706                     | -                       |
|                                            |          | <b><u>£ 173,066</u></b> | <b><u>£ 144,052</u></b> |



26 May 2022  
Trustees and signed on their behalf:

---

**Laura Collier**  
**Trustee – Chairperson**

---

**Date**

## **1. Accounting Policies**

- 1.1 These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

### **1.2 Going concern**

The CIO was set up on 22<sup>nd</sup> January 2018, the charity began to operate on 1<sup>st</sup> August 2018 when all of the assets and liabilities from Jack and Jill Pre-School charity number 1028631 were transferred to the CIO. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Grants were received from OCC in this period for distribution to families, this grant has not been utilized in full and has therefore been carried forward as restricted funds.

### **1.4 Incoming resources**

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

**1.5 Resources expended**

Expenses are included in the financial statements as they become due

Expenses include VAT where applicable as the charity cannot reclaim it.

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

Depreciation is recognized so as to write off the assets less their residual values over their useful lives on the following basis:

|                        |                   |
|------------------------|-------------------|
| Leasehold improvements | 10% Straight line |
| Equipment              | 20% Straight line |
| Computers              | 20% Straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**2. Charitable activities**

|                          | <b>Y/E 31/8/21</b>      | <b>Y/E 31/08/20</b>     |
|--------------------------|-------------------------|-------------------------|
|                          | <b>£</b>                | <b>£</b>                |
| Fees                     | 234,964                 | 221,953                 |
| Fundraising net income   | 2,054                   | 474                     |
| Other incoming resources | 15                      | 240                     |
|                          | <b><u>£ 237,033</u></b> | <b><u>£ 222,667</u></b> |

**Jack and Jill Pre-School Bicester - Charitable Incorporated Organisation**  
**Notes to the Accounts Cont'd/...**  
**Year Ended 31 August 2021**

---

**3. Investments**

|                     | Y/E 31/8/21 | Y/E 31/08/20 |
|---------------------|-------------|--------------|
|                     | £           | £            |
| Interest receivable | <u>£ 6</u>  | <u>£ 511</u> |

**4. Charitable activities**

|                                                   | Y/E 31/8/21      | Y/E 31/08/20     |
|---------------------------------------------------|------------------|------------------|
|                                                   | £                |                  |
| Purchases                                         | 1,552            | 110              |
| OCC Grant Distributions                           | 3,375            | -                |
| Wages                                             | 175,720          | 153,184          |
| Employers pension                                 | 5,048            | 4,251            |
| Telephone                                         | 325              | 1,599            |
| Cleaning materials, biscuits and drinks           | 2,147            | 1,906            |
| Play materials and equipment                      | 5,881            | 3,162            |
| Trips, entertainment                              | -                | 551              |
| Postage, stationery, advertising and photocopying | 232              | 363              |
| Computer expenses                                 | 741              | 210              |
| Insurance                                         | 1,152            | 1,115            |
| Subscriptions                                     | 1,910            | 1,761            |
| Rent                                              | 4,628            | 2,314            |
| Light and heat                                    | 2,219            | 2,097            |
| Water rates                                       | -                | 118              |
| Repairs and renewals                              | 4,088            | 5,904            |
| Accountancy                                       | 3,508            | 4,167            |
| Sundry expenses                                   | 187              | 45               |
| Staff training                                    | 1,365            | 2,225            |
| Hire of equipment                                 | 2,718            | 1,996            |
| Staff Entertaining                                | 3,693            | 808              |
| Bank charges                                      | -                | 147              |
| Legal and professional fees                       | 257              | -                |
| Travel and subsistence                            | -                | 338              |
| Depreciation                                      | 4,161            | 3,961            |
|                                                   | <u>£ 224,907</u> | <u>£ 192,332</u> |

Jack and Jill Pre-School Bicester Charitable Incorporated Organisation  
Notes to the Accounts Cont'd/...  
Year Ended 31 August 2021

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**5. Fixed Assets**

|                                            | Computer<br>Equip<br>£ | Office<br>Equip<br>£   | L/Hold<br>Improv.<br>£ | Total<br>£             |
|--------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Cost</b>                                |                        |                        |                        |                        |
| Cost B/Fwd as at 01/09/2020                | 1,903                  | 14,811                 | 5,031                  | 21,745                 |
| Additions                                  |                        | 5,830                  | 2,200                  | 8,030                  |
| Disposals                                  | -                      | -                      | -                      | -                      |
| <b>Cost C/Fwd as at 31/08/2021</b>         | <b><u>£ 1,903</u></b>  | <b><u>£ 20,641</u></b> | <b><u>£ 7,231</u></b>  | <b><u>£ 29,775</u></b> |
| <b>Depreciation</b>                        |                        |                        |                        |                        |
| Depreciation B/Fwd as at 01/09/2020        | 593                    | 5,431                  | 1,049                  | 7,073                  |
| Charge for year                            | 380                    | 3,057                  | 723                    | 4,160                  |
| Disposals                                  | -                      | -                      | -                      | -                      |
| <b>Depreciation C/Fwd as at 31/08/2021</b> | <b><u>£ 973</u></b>    | <b><u>£ 8,488</u></b>  | <b><u>£ 1,772</u></b>  | <b><u>£ 11,233</u></b> |
| <b>Net Book Value</b>                      |                        |                        |                        |                        |
| As At 30/08/2021                           | <b><u>£ 930</u></b>    | <b><u>£12,153</u></b>  | <b><u>£ 5,459</u></b>  | <b><u>£ 18,542</u></b> |
| As At 01/09/2020                           | <b><u>£ 1,310</u></b>  | <b><u>£ 10,581</u></b> | <b><u>£ 3,982</u></b>  | <b><u>£ 15,873</u></b> |

**6. Statement of Movement in Funds**

|                    | At<br>01/09/20<br>£     | Income<br>£             | Expenditure<br>£        | At<br>31/08/21<br>£     |
|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Unrestricted Funds | 144,052                 | 253,215                 | 224,907                 | 172,360                 |
| Restricted Funds   | -                       | 706                     | -                       | 706                     |
| <b>Total Funds</b> | <b><u>£ 144,052</u></b> | <b><u>£ 253,921</u></b> | <b><u>£ 224,907</u></b> | <b><u>£ 173,066</u></b> |

**7. Trustees**

One of the Trustees, Mr Trevor Dodd, is the father of the pre-school manager. The Pre-school manager's remuneration is agreed by all Trustees.

**8. Employees**

**Number of employees**

The average monthly number of employees during the period was:

|                         | Y/E 31/8/21 | Y/E 31/08/20 |
|-------------------------|-------------|--------------|
| Jack and Jill Preschool | <u>14</u>   | <u>14</u>    |

**Employment costs**

|                    | Y/E 31/8/21      | Y/E 31/08/20     |
|--------------------|------------------|------------------|
| Wages and salaries | <u>£ 175,720</u> | <u>£ 153,184</u> |

There were no employees whose annual salary was £60,000 or more.



**Issuer** VT Accountancy

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#### Parties involved with this document

| Document processed              | Party + Fingerprint                                                   |
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| Thu, 26th May 2022 19:50:05 BST | Mrs Laura Collier - Signer (3f04d9e017dfef0f5330325303bac270)         |
| Thu, 26th May 2022 21:01:49 BST | VT Accountancy Limited - Signer (9fa6e3475328c1eb4f87fb2dbafc350e)    |
| Thu, 26th May 2022 21:01:49 BST | Mr Trevor Dodd - Copied In (73316a0551dcbf984f4ff594c405c684)         |
| Thu, 26th May 2022 21:01:49 BST | Ms Chantall Tattersall - Copied In (508d1db9eacb99150e1551dea2717036) |

#### Audit history log

| Date                            | Action                                                                   |
|---------------------------------|--------------------------------------------------------------------------|
| Thu, 26th May 2022 21:01:53 BST | VT Accountancy Limited viewed the envelope. (18.132.124.34)              |
| Thu, 26th May 2022 21:01:52 BST | Document emailed to party email (35.177.158.222)                         |
| Thu, 26th May 2022 21:01:51 BST | Document emailed to party email (35.177.158.222)                         |
| Thu, 26th May 2022 21:01:50 BST | Document emailed to party email (35.177.158.222)                         |
| Thu, 26th May 2022 21:01:49 BST | The envelope has been signed by all parties. (18.132.124.34)             |
| Thu, 26th May 2022 21:01:49 BST | Sent a copy of the envelope to Ms Chantall Tattersall . (18.132.124.34)  |
| Thu, 26th May 2022 21:01:49 BST | Sent a copy of the envelope to Mr Trevor Dodd . (18.132.124.34)          |
| Thu, 26th May 2022 21:01:49 BST | VT Accountancy Limited signed the envelope. (18.132.124.34)              |
| Thu, 26th May 2022 21:00:39 BST | VT Accountancy Limited viewed the envelope. (18.132.124.34)              |
| Thu, 26th May 2022 19:50:07 BST | Mrs Laura Collier viewed the envelope. (18.132.124.34)                   |
| Thu, 26th May 2022 19:50:06 BST | Document emailed to party email (35.177.158.222)                         |
| Thu, 26th May 2022 19:50:05 BST | Sent the envelope to VT Accountancy Limited for signing. (18.132.124.34) |
| Thu, 26th May 2022 19:50:05 BST | Mrs Laura Collier signed the envelope. (18.132.124.34)                   |
| Thu, 26th May 2022 19:48:34 BST | Mrs Laura Collier viewed the envelope. (18.132.124.34)                   |
| Thu, 26th May 2022 17:00:49 BST | Mrs Laura Collier viewed the envelope. (35.179.60.205)                   |
| Thu, 26th May 2022 14:41:36 BST | Document emailed to party email (35.178.52.124)                          |
| Thu, 26th May 2022 14:41:25 BST | Sent the envelope to Mrs Laura Collier for signing. (3.8.117.63)         |
| Thu, 26th May 2022 14:41:25 BST | Ms Chantall Tattersall has been assigned to this envelope. (3.8.117.63)  |

|                                 |                                                                                          |
|---------------------------------|------------------------------------------------------------------------------------------|
| Thu, 26th May 2022 14:41:25 BST | Mr Trevor Dodd has been assigned to this envelope. (3.8.117.63)                          |
| Thu, 26th May 2022 14:41:25 BST | VT Accountancy Limited has been assigned to this envelope. (3.8.117.63)                  |
| Thu, 26th May 2022 14:41:25 BST | Mrs Laura Collier has been assigned to this envelope. (3.8.117.63)                       |
| Thu, 26th May 2022 14:41:25 BST | Envelope generated. (3.8.117.63)                                                         |
| Thu, 26th May 2022 14:41:25 BST | Document generated with fingerprint<br>ad601a7735c061ba0ae52e2544678eba. (3.8.117.63)    |
| Thu, 26th May 2022 14:41:25 BST | Document generated with fingerprint<br>eb2d4babac6ec0cb534d13cbddcd7fb40. (3.8.117.63)   |
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