

**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

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
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Year Ended 31 August 2025

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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.

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

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

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

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

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 2025

	Notes	YE/ 31/08/25 £	Y/E 31/08/24 £
Incoming From			
Charitable activities	2	333,284	282,595
Restricted Funds		-	-
Investments	3	5,470	710
Donations		-	12,000
Grant income		3,525	4,823
Rental Income		-	-
Total Incoming Resources		<u>342,279</u>	<u>300,128</u>
Expenditure on:			
Charitable activities	4	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
Fund balances at 31 August 2025		<u>£ 288,153</u>	<u>£ 248,501</u>

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

	Notes	Y/E 31/08/25 £	Y/E 31/08/24 £
Fixed Assets	5	27,591	23,509
Current Assets			
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	-
Total Assets		306,237	259,427
Current Liabilities			
Creditors - Short Term		(2,728)	(566)
Accruals and Deferred Income		(9,409)	(6,864)
PAYE Creditor		(5,947)	(3,496)
Total Assets less Total Liabilities		<u>£ 288,153</u>	<u>£ 248,501</u>
Income funds			
Unrestricted funds	6	285,004	246,627
Restricted funds		3,149	1,874
		<u>£ 288,153</u>	<u>£ 248,501</u>



Laura Collier
Trustee – Chairperson

and signed on their behalf:
16 Apr 2026

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 22nd January 2018, the charity began to operate on 1st 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

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

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

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

3. Investments

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

4. Charitable activities

	Y/E 31/08/25	Y/E 31/08/24
	£	
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
	<u>£ 302,627</u>	<u>£ 264,169</u>

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

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

6. Statement of Movement in Funds

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

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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