

JUMBLIES DAY NURSERY

England & Wales · Charity number 1126710

Details

Status Registered

Legal form Charitable company

Company number [06078076](#)

Registered 2008-11-13

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

Contact

Address GW& Co Limited
Waterside Court
Falmouth Road
Penryn
TR10 8AW

Phone 01326378288

Email info@jumbliesdaynursery.co.uk

Website www.jumbliesdaynursery.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:- OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES TOGETHER WITH THE RIGHT PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, RELIGION, MEANS OR ABILITY. ENCOURAGING THE STUDY NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS. INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Providing education and care for children aged from 6 weeks to 5 years, encouraging and supporting the parents of these children to get involved in the activities and the running of the nursery.

Classification

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

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£331,607	£315,680	-	-
2024-02-29	£265,041	£246,954	-	-
2023-02-28	£245,520	£232,954	-	-
2022-02-28	£211,491	£218,834	-	-
2021-02-28	£160,801	£179,179	-	-

Trustees

Name	Role	Appointed
Amy Elizabeth Shenton		2024-10-31
Daisy Squirrell Sawle		2017-10-18
Eleanor Anne Aston		2024-10-31
Freya Susannah Mason		2024-10-31
Kevin Liam Harris		2024-10-31
Sophie Kesacoff		2024-10-31

JUMBLIES DAY NURSERY

England & Wales - Charity number 1126710

Accounts

Company registration number: 06078076

Charity registration number: 1126710

Jumblies Day Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2025

GW&Co. Ltd
Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Jumblies Day Nursery

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

Jumblies Day Nursery

Reference and Administrative Details

Charity Registration Number

1126710

Company Registration Number

06078076

The charity is incorporated in England & Wales.

Registered Office

Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

Independent Examiner

GW&Co. Ltd
Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Jumblies Day Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and Independent Examiner's report of the charitable company for the year ended 28 February 2025.

Objectives and activities

The setting is registered as a limited company and charity.

Jumblies is managed by two manager's who jobshare the post. Each has different areas of responsibility within the setting.

The Memorandum of Articles and Articles of Association details the running of the charity by a parent committee elected at the Annual General Meeting in Autumn. The majority of the committee need to be active member, who have children registered with Jumblies.

Parents are encouraged to join our committee. The committee offers parents the opportunity to become more involved in the learning and development of their children as well as supporting the management team through sharing their knowledge and experience. Directors are encouraged to take part in training courses, especially safeguarding children courses.

Public benefit

Jumblies Day Nursery provides full day care for children up to the age of five years. The nursery's aim is to enable parents to go back to work by providing full day care at a reasonable cost and to enhance the development and education of children under statutory school age.

Children eligible for Government funding can access their entitlement at no extra cost.

Jumblies accepts universal funding (incl Early Years Pupil Premium), 9 months plus funding, 2 year funding and 30 hour funding.

Parents can choose to book their children in for extra hours at an hourly rate. This hourly rate is kept low to allow all families in the community to access the nursery.

Achievements and performance

Jumblies was inspected by Ofsted in March 2022, who judged the nursery to be good in all areas. The management and staff team have worked hard in ensuring that the objectives set out in the Memorandum of Association have been met.

Extended funding for babies and two year old have resulted in a profit in the last financial year.

Financial reserves ensure that at least three month worth of running costs, including wages is set aside in a savings account.

Our Summer Fair, organised by our Fundraising Committee, in the Memorial Gardens, was a huge success and raised a lot of money, despite the rain. This has enabled us to buy resources, fund yoga sessions and have trips.

We went on a trip to Dairyland with all the children in the Bigs Room in spring 2024. The older children have taken part in several outings this year, using public transport. We visited the town, the library and Kimberley Park.

Jumblies Day Nursery

Trustees' Report

Jumblies employs two graduates in leadership positions. One of the managers gained the Early Years Professional qualification following a BA honours degree in Early Childhood Studies. The other Manager has completed the BA honours in Education and Training.

We have two Special Educational Needs Co-ordinators, who both take part in regular training sessions, as well as SENCO network meetings to keep updated, gain and update their knowledge.

All staff regularly attend training sessions to update and further their knowledge.

Paediatric first Aid, Safeguarding and Food Hygiene certificates are regularly updated by all staff.

Termly appraisals ensure that staffs training needs are supported.

The Managers and Deputy manager have attended Safeguarding Children Lead Professionals Training.

Jumblies is currently receiving funding to support a child with medical needs. The funding ensures that the child is included in all areas of nursery life, as well as funding for a child with an EHCP (Education and Health Care Plan).

We receive regular visits from our Early Years Teacher, Early Years Support Assistant and area SENCO to help review and evaluate our practice and put in place any improvements needed. This also keeps us updated on any changes implemented by local authority or Ofsted.

The managers regularly take part in Managers Network meeting by Early Years Cornwall to ensure that all updates are received and implemented if necessary.

Staff work closely with the parents, the speech therapist, the area SENCO (Special Educational Needs Coordinator) and other outside agencies to ensure all children have the best possible support.

SENCO network meetings are regularly attended by our SENCO or assistant.

Weekly toddler yoga sessions take place on a range of days, French is taught to the older children by a teacher once a week.

We regularly take the children to the Memorial Gardens for outside play, where we also hold the Graduation Party for our school leavers.

We are currently planning on setting up an outdoor learning area in Glasney College Field, which is owned by Cornwall Housing.

Financial review

Extended funding for babies and two year olds have resulted in a profit in the last financial year of £15,927.

The Charity's reserves policy is to ensure that at least three months' worth of running costs, including wages is set aside in a savings account. At year end the charity had free reserves of £150,897, as such reserves exceed the three month minimum. The cash balance at year end was £183,919.

Jumblies Day Nursery

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mr Gregory Bennett (resigned 31 October 2024)

Mrs Emily Ruth Winson (resigned 31 October 2024)

Ms Daisy Abigail Squirrell Sawle

Mrs Rosalia Miranda Regini-Cook (resigned 31 October 2024)

Miss Samantha May Allen (resigned 31 October 2024)

Miss Alice Lily Rushworth-Lund (resigned 31 October 2024)

Mrs Amy Elizabeth Shenton (appointed 31 October 2024)

Mrs Sophie Kesacoff (appointed 31 October 2024)

Mrs Freya Susannah Mason (appointed 31 October 2024)

Mr Kevin Liam Harris (appointed 31 October 2024)

Eleanor Anne Aston (appointed 31 October 2024)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company. limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Jumblies Day Nursery for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

Jumblies Day Nursery

Trustees' Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Ms Daisy Abigail Squirrell Sawle
Trustee

.....
Mrs Amy Elizabeth Shenton
Trustee

.....
Mrs Freya Susannah Mason
Trustee

Jumblies Day Nursery

Independent Examiner's Report to the trustees of Jumblies Day Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

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

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

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

.....
Deborah Warburton
FCCA

Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Date:.....

Jumblies Day Nursery

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	30,000	30,000
Charitable activities	4	299,438	299,438
Other trading activities	5	1,445	1,445
Investment income	6	724	724
Total income		331,607	331,607
Expenditure on:			
Charitable activities	7	(313,940)	(313,940)
Other expenditure	8	(1,740)	(1,740)
Total expenditure		(315,680)	(315,680)
Net income		15,927	15,927
Net movement in funds		15,927	15,927
Reconciliation of funds			
Total funds brought forward		136,698	136,698
Total funds carried forward	18	152,625	152,625
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Charitable activities	4	263,875	263,875
Other trading activities	5	543	543
Investment income	6	623	623
Total income		265,041	265,041
Expenditure on:			
Charitable activities	7	(246,004)	(246,004)
Other expenditure	8	(950)	(950)
Total expenditure		(246,954)	(246,954)
Net income		18,087	18,087
Net movement in funds		18,087	18,087
Reconciliation of funds			
Total funds brought forward		118,611	118,611
Total funds carried forward	18	136,698	136,698

The notes on pages 10 to 17 form an integral part of these financial statements.

Jumblies Day Nursery

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 18.

The notes on pages 10 to 17 form an integral part of these financial statements.

Jumblies Day Nursery
(Registration number: 06078076)
Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	1,728	954
Current assets			
Debtors	15	2,277	11,331
Cash at bank and in hand	16	<u>183,919</u>	<u>132,217</u>
		186,196	143,548
Creditors: Amounts falling due within one year	17	<u>(35,299)</u>	<u>(7,804)</u>
Net current assets		<u>150,897</u>	<u>135,744</u>
Net assets		<u>152,625</u>	<u>136,698</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>152,625</u>	<u>136,698</u>
Total funds	18	<u>152,625</u>	<u>136,698</u>

For the financial year ending 28 February 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Ms Daisy Abigail Squirrell Sawle
Trustee

.....
Mrs Amy Elizabeth Shenton
Trustee

.....
Mrs Freya Susannah Mason
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Jumblies Day Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Voluntary income including payment for service, donations, gifts, legacies and grants that provide core funding or are of a general nature are recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donated services and facilities

In the year the charity received donated use of facilities regarding their main premises of 2025: £30,000 (2024: £30,000)

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost
Fixtures & fittings	33% on cost
Plant & machinery	25% on cost

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donated services and facilities	30,000	30,000
Total for 2025	30,000	30,000

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Income from charitable activity	299,438	299,438
Total for 2025	300,883	300,883
Total for 2024	264,218	264,218

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fundraising income	1,445	1,445
Total for 2025	1,445	1,445
Total for 2024	543	543

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	724	724
Total for 2025	724	724
Total for 2024	623	623

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Other costs		8,220	8,220
Staff costs		246,608	246,608
Allocated support costs		57,254	57,254
Governance costs	9	1,858	1,858
Total for 2025		313,940	313,940
Total for 2024		246,004	246,004

8 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		1,740	1,740
Total for 2025		1,740	1,740
Total for 2024		950	950

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiners fee	1,858	1,858
Total for 2025	1,858	1,858
Total for 2024	2,180	2,180

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	1,740	950

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	240,188	207,353
Pension costs	6,267	5,292
Other staff costs	153	572
	<u>246,608</u>	<u>213,217</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
No. of employees	17	20

No employee received emoluments of more than £60,000 during the year.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 March 2024	10,584	10,584
Additions	2,515	2,515
At 28 February 2025	13,099	13,099
Depreciation		
At 1 March 2024	9,630	9,630
Charge for the year	1,741	1,741
At 28 February 2025	11,371	11,371
Net book value		
At 28 February 2025	1,728	1,728
At 29 February 2024	954	954

15 Debtors

	2025 £	2024 £
Trade debtors	336	8,172
Prepayments	1,941	878
Other debtors	-	2,281
	2,277	11,331

16 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	183,919	132,217

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	33,695	6,044
Accruals	1,604	1,760
	35,299	7,804

18 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Unrestricted funds				
General	136,698	331,607	(315,680)	152,625
	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Unrestricted funds				
General	118,611	265,041	(246,954)	136,698

Jumblies Day Nursery

Statement of Financial Activities by fund for the Year Ended 28 February 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	30,000	-
Charitable activities	299,438	263,875
Other trading activities	1,445	543
Investment income	724	623
Total income	<u>331,607</u>	<u>265,041</u>
Expenditure on:		
Charitable activities	(313,940)	(246,004)
Other expenditure	(1,740)	(950)
Total expenditure	<u>(315,680)</u>	<u>(246,954)</u>
Net income	<u>15,927</u>	<u>18,087</u>
Net movement in funds	15,927	18,087
Reconciliation of funds		
Total funds brought forward	<u>136,698</u>	<u>118,611</u>
Total funds carried forward	<u>152,625</u>	<u>136,698</u>

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	30,000	-
Charitable activities (analysed below)	299,438	263,875
Other trading activities (analysed below)	1,445	543
Investment income (analysed below)	724	623
	331,607	265,041
Expenditure on:		
Charitable activities (analysed below)	(313,940)	(246,004)
Other expenditure (analysed below)	(1,740)	(950)
	(315,680)	(246,954)
Total expenditure	(315,680)	(246,954)
Net income	15,927	18,087
Net movement in funds	15,927	18,087
Reconciliation of funds		
Total funds brought forward	136,698	118,611
Total funds carried forward	152,625	136,698

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donated use of facilities	30,000	-
	30,000	-
<i>Charitable activities</i>		
Primary purpose trading	299,438	263,875
	299,438	263,875
<i>Other trading activities</i>		
Fundraising income	1,445	343
Other income	-	200
	1,445	543
<i>Investment income</i>		
Interest on cash deposits	724	623
	724	623
<i>Other costs</i>		
Playgroup	(7,021)	(5,182)
Ofsted	(220)	(220)
Kitchen	(979)	(927)
	(8,220)	(6,329)
<i>Staff costs</i>		
Wages and salaries	(240,188)	(207,353)
Staff pensions	(6,267)	(5,292)
Staff training	(153)	(572)
	(246,608)	(213,217)
<i>Support costs</i>		
Rent and rates	(41,601)	(11,282)
Insurance	(931)	(889)
Repairs and maintenance	(2,394)	(1,661)
Telephone and fax	(1,823)	(1,696)
Printing, postage and stationery	(925)	(699)
Sundry expenses	(298)	(855)
Advertising	(19)	-
Payroll processing fees	(1,355)	(1,479)
Trade subscriptions	(4,347)	(2,007)
Staff meal	(699)	(346)
Uniforms	(353)	(680)

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
Cleaning	(2,402)	(2,588)
Bank interest payable	(107)	(96)
	<u>(57,254)</u>	<u>(24,278)</u>
Governance costs		
Independent examiner's fee	<u>(1,858)</u>	<u>(2,180)</u>
Other expenditure		
Depreciation of plant and machinery	<u>(1,740)</u>	<u>(950)</u>
	<u>(1,740)</u>	<u>(950)</u>

JUMBLIES DAY NURSERY

England & Wales - Charity number 1126710

Accounts

Company registration number: 06078076

Charity registration number: 1126710

Jumblies Day Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 29 February 2024

GW&Co. Ltd
Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Jumblies Day Nursery

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

Jumblies Day Nursery

Reference and Administrative Details

Charity Registration Number 1126710

Company Registration Number 06078076

Registered Office The charity is incorporated in England & Wales.
Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

Independent Examiner GW&Co. Ltd
Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Jumblies Day Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 29 February 2024.

Objectives and activities

Public benefit

Jumblies Day Nursery provides full day care for children up to the age of five years. The nursery's aim is to enable parents to go back to work by providing full day care at a reasonable cost and to provide care and education for children before they start school.

Children eligible for Government funding can access their entitlement at no extra cost.

Jumblies accepts universal funding (including Early Years Pupil Premium), 2 year funding and 30 hour funding.

We are also going to accept funding for children from 9 months, due to come in this September.

Parents can choose to book their children in for extra hours at an hourly rate. This hourly rate is kept low to allow all families in the community to access the nursery.

Parents are encouraged to join our committee. The committee offers parents the opportunity to become more involved in the learning and development of their children as well as supporting the management team through sharing their knowledge and experience. Directors are encouraged to take part in training courses.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Jumblies was inspected by Ofsted in March 2022, who judged the nursery to be good in all areas. The management and staff team have worked hard in ensuring that the objectives set out in the Memorandum of Association have been met.

Our Fundraising committee organised a Summer Fair in the Memorial Gardens, which was a huge success and raised a lot of money.

This has enabled us to buy resources, fund yoga sessions and have trips.

Jumblies employs two graduates in leadership positions. One of the managers gained the Early Years Professional qualification following a BA honours degree in Early Childhood Studies. The other Manager has completed the BA honours in Education and Training.

All staff regularly attend training sessions to update and further their knowledge.

Paediatric first Aid, Safeguarding and Food Hygiene certificates are regularly updated by all staff.

Termly appraisals ensure that staffs training needs are supported.

The Manager and Deputy manager have attended Safeguarding Children Lead Professionals Training.

We receive regular visits from our Early Years Teacher, Early Years Support Assistant and area SENCO to help review and evaluate our practice and put in place any improvements needed. This also keep us updated on any changes implemented by local authority or Ofsted.

Jumblies Day Nursery

Trustees' Report

The managers regularly take part in Managers Network meeting by Early Years Cornwall to ensure that all updates are received and implemented if necessary.

Staff worked closely with the parents, the speech therapist, the area SENCO (Special Educational Needs Coordinator) and other outside agencies to ensure all children have the best possible support.

SENCO network meetings are regularly attended by our SENCO or assistant.

Weekly toddler yoga sessions take place on a range of days, French is taught to the older children by a teacher once a week.

We regularly take the children to the Memorial Gardens for outside play and are in talks with the council to set up a more permanent base in the park which can be used by the general public as well.

All 2,3 and 4 year old took part in a trip to Newquay Zoo this year.

The school leavers also visited the Maritime Museum and had a trip to the beach in the open top bus.

Jumblies is currently fully booked until Summer 2025, with a long waiting list.

Plans for future periods

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Gregory Bennett
	Mrs Emily Ruth Winson
	Ms Daisy Abigail Squirrell Sawle
	Mrs Rosalia Miranda Regini-Cook
	Mrs Anneliese Lucy Meager (resigned 10 October 2023)
	Miss Samantha May Allen (appointed 4 October 2023)
	Miss Alice Lily Rushworth-Lund (appointed 4 October 2023)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company. limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Jumblies Day Nursery for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Jumblies Day Nursery

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

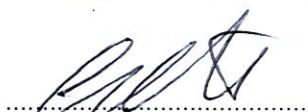
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21.02.21 and signed on its behalf by:



Mr Gregory Bennett
Trustee



Mrs Emily Ruth Winson
Trustee

Jumblies Day Nursery

Independent Examiner's Report to the trustees of Jumblies Day Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

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

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

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



Deborah Warburton
FCCA

Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Jumblies Day Nursery

Independent Examiner's Report to the trustees of Jumblies Day Nursery ('the Company')

Date: 12 June 2024

Jumblies Day Nursery

Statement of Financial Activities for the Year Ended 29 February 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Other trading activities	3	264,418	264,418
Investment income	4	623	623
Total income		265,041	265,041
Expenditure on:			
Charitable activities	5	(246,004)	(246,004)
Other expenditure	6	(950)	(950)
Total expenditure		(246,954)	(246,954)
Net income		18,087	18,087
Net movement in funds		18,087	18,087
Reconciliation of funds			
Total funds brought forward		118,611	118,611
Total funds carried forward	16	136,698	136,698
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Other trading activities	3	245,431	245,431
Investment income	4	89	89
Total income		245,520	245,520
Expenditure on:			
Charitable activities	5	(232,954)	(232,954)
Other expenditure	6	(1,037)	(1,037)
Total expenditure		(233,991)	(233,991)
Net income		11,529	11,529
Net movement in funds		11,529	11,529
Reconciliation of funds			
Total funds brought forward		107,082	107,082
Total funds carried forward	16	118,611	118,611

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 16.

The notes on pages 9 to 15 form an integral part of these financial statements.

Jumblies Day Nursery
(Registration number: 06078076)
Balance Sheet as at 29 February 2024

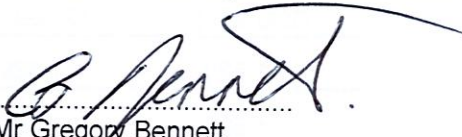
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	954	1,336
Current assets			
Debtors	13	11,331	8,055
Cash at bank and in hand	14	<u>132,217</u>	<u>115,479</u>
		143,548	123,534
Creditors: Amounts falling due within one year	15	<u>(7,804)</u>	<u>(6,259)</u>
Net current assets		<u>135,744</u>	<u>117,275</u>
Net assets		<u>136,698</u>	<u>118,611</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>136,698</u>	<u>118,611</u>
Total funds	16	<u>136,698</u>	<u>118,611</u>

For the financial year ending 29 February 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 8 June 2024 and signed on their behalf by:



 Mr Gregory Bennett
 Trustee



 Mrs Emily Ruth Winson
 Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 29 February 2024

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Jumblies Day Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Jumbles Day Nursery

Notes to the Financial Statements for the Year Ended 29 February 2024

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	25% on cost
Computer equipment	33% on cost
Fixtures & fittings	33% on cost

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 29 February 2024

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	264,218	264,218
Other income from other trading activities	<u>200</u>	<u>200</u>
Total for 2024	<u><u>264,418</u></u>	<u><u>264,418</u></u>
Total for 2023	<u><u>245,431</u></u>	<u><u>245,431</u></u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>623</u>	<u>623</u>
Total for 2024	<u><u>623</u></u>	<u><u>623</u></u>
Total for 2023	<u><u>89</u></u>	<u><u>89</u></u>

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 29 February 2024

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Other costs		6,329	6,329
Staff costs		213,217	213,217
Allocated support costs	7	24,278	24,278
Governance costs	7	2,180	2,180
Total for 2024		246,004	246,004
Total for 2023		232,954	232,954

In addition to the expenditure analysed above, there are also governance costs of £2,180 (2023 - £2,270) which relate directly to charitable activities. See note 7 for further details.

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		950	950
Total for 2024		950	950
Total for 2023		1,037	1,037

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	2,180	2,180
Total for 2024	2,180	2,180
Total for 2023	2,270	2,270

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 29 February 2024

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>950</u>	<u>1,037</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	207,353	196,881
Pension costs	5,292	4,832
Other staff costs	<u>572</u>	<u>715</u>
	<u>213,217</u>	<u>202,428</u>

No employee received emoluments of more than £60,000 during the year.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 29 February 2024

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 March 2023	10,016	10,016
Additions	568	568
At 29 February 2024	10,584	10,584
Depreciation		
At 1 March 2023	8,680	8,680
Charge for the year	950	950
At 29 February 2024	9,630	9,630
Net book value		
At 29 February 2024	954	954
At 28 February 2023	1,336	1,336

13 Debtors

	2024 £	2023 £
Trade debtors	8,172	6,124
Prepayments	878	993
Other debtors	2,281	938
	11,331	8,055

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	132,217	115,479

15 Creditors: amounts falling due within one year

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 29 February 2024

	2024 £	2023 £
Other creditors	6,044	4,643
Accruals	1,760	1,616
	7,804	6,259

16 Funds

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Unrestricted funds				
General	118,611	265,041	(246,954)	136,698
	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
Unrestricted funds				
General	107,082	245,520	(233,991)	118,611

Jumblies Day Nursery

Statement of Financial Activities by fund for the Year Ended 29 February 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Other trading activities	264,418	245,431
Investment income	<u>623</u>	<u>89</u>
Total income	<u>265,041</u>	<u>245,520</u>
Expenditure on:		
Charitable activities	(246,004)	(232,954)
Other expenditure	<u>(950)</u>	<u>(1,037)</u>
Total expenditure	<u>(246,954)</u>	<u>(233,991)</u>
Net income	<u>18,087</u>	<u>11,529</u>
Net movement in funds	18,087	11,529
Reconciliation of funds		
Total funds brought forward	<u>118,611</u>	<u>107,082</u>
Total funds carried forward	<u><u>136,698</u></u>	<u><u>118,611</u></u>

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Other trading activities (analysed below)	264,418	245,431
Investment income (analysed below)	<u>623</u>	<u>89</u>
Total income	<u>265,041</u>	<u>245,520</u>
Expenditure on:		
Charitable activities (analysed below)	(246,004)	(232,954)
Other expenditure (analysed below)	<u>(950)</u>	<u>(1,037)</u>
Total expenditure	<u>(246,954)</u>	<u>(233,991)</u>
Net income	<u>18,087</u>	<u>11,529</u>
Net movement in funds	18,087	11,529
Reconciliation of funds		
Total funds brought forward	<u>118,611</u>	<u>107,082</u>
Total funds carried forward	<u><u>136,698</u></u>	<u><u>118,611</u></u>

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	Total 2024 £	Total 2023 £
<i>Other trading activities</i>		
Other income	200	547
Fees from provision of childcare	264,218	244,884
	264,418	245,431
<i>Investment income</i>		
Interest on cash deposits	623	89
	623	89
<i>Other costs</i>		
Playgroup	(5,182)	(5,372)
Ofsted	(220)	(220)
Kitchen	(927)	(347)
	(6,329)	(5,939)
<i>Staff costs</i>		
Wages and salaries	(207,353)	(196,881)
Staff pensions	(5,292)	(4,832)
Staff training	(572)	(715)
	(213,217)	(202,428)
<i>Support costs</i>		
Rent and rates	(11,282)	(9,338)
Insurance	(889)	(863)
Repairs and maintenance	(1,661)	(1,650)
Telephone and fax	(1,696)	(1,544)
Printing, postage and stationery	(699)	(873)
Sundry expenses	(855)	(575)
Advertising	-	(71)
Payroll processing fees	(1,479)	(1,212)
Trade subscriptions	(2,007)	(2,002)
Staff meal	(346)	(574)
Uniforms	(680)	(236)
Cleaning	(2,588)	(3,292)
Bank interest payable	(96)	(87)
	(24,278)	(22,317)
<i>Governance costs</i>		
Independent examiner's fee	(2,180)	(2,270)

This page does not form part of the statutory financial statements.

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	Total 2024 £	Total 2023 £
<i>Other expenditure</i>		
Depreciation of plant and machinery	<u>(950)</u>	<u>(1,037)</u>
	<u>(950)</u>	<u>(1,037)</u>

JUMBLIES DAY NURSERY

England & Wales - Charity number 1126710

Accounts

Company registration number: 06078076

Charity registration number: 1126710

Jumblies Day Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2023

GW&Co. Ltd
Waterside Court
Falmouth Road
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TR10 8AW

Jumblies Day Nursery

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Financial Activities	5
Balance Sheet	6
Independent Examiner's Report	7
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Jumblies Day Nursery

Reference and Administrative Details

Charity Registration Number 1126710

Company Registration Number 06078076

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Waterside Court
Falmouth Road
Penryn
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TR10 8AW

Independent Examiner GW&Co. Ltd
Waterside Court
Falmouth Road
Penryn
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TR10 8AW

Accountants GW & Co. Limited
Chartered Certified Accountants
Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

Jumblies Day Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 2023.

Objectives and activities

Public benefit

Jumblies Day Nursery provides full day care for children up to the age of five years. The nursery's aim is to enable parents to go back to work by providing full day care at a reasonable cost and to provide care and education for children before they start school.

Children eligible for Government funding can access their entitlement at no extra cost.

Jumblies accepts universal funding (including Early Years Pupil Premium), 2 year funding and 30 hour funding.

Parents can choose to book their children in for extra hours at an hourly rate. This hourly rate is kept low to allow all families in the community to access the nursery.

Parents are encouraged to join our committee. The committee offers parents the opportunity to become more involved in the learning and development of their children as well as supporting the management team through sharing their knowledge and experience. Directors are encouraged to take part in training courses.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Jumblies was inspected by Ofsted in March 2022, who judged the nursery to be good in all areas. The management and staff team have worked hard in ensuring that the objectives set out in the Memorandum of Association have been met.

The new parent committee has set up a separate fundraising committee to support the nursery financially by raising money for trips and new resources.

Jumblies employs two graduates in leadership positions. One of the managers gained the Early Years Professional qualification following a BA honours degree in Early Childhood Studies. The other Manager has completed the BA honours in Education and Training.

All staff regularly attend training sessions to update and further their knowledge.

Paediatric first Aid, Safeguarding and Food Hygiene certificates are regularly updated by all staff.

Termly appraisals ensure that staffs training needs are supported.

The Manager and Deputy manager have attended Safeguarding Children Lead Professionals Training.

We receive regular visits from our Early Years Teacher, Early Years Support Assistant and area SENCO to help review and evaluate our practice and put in place any improvements needed. This also keep us updated on any changes implemented by local authority or Ofsted.

Jumblies Day Nursery

Trustees' Report

The managers regularly take part in Managers Network meeting by Early Years Cornwall to ensure that all updates are received and implemented if necessary.

Staff worked closely with the parents, the speech therapist, the area SENCO (Special Educational Needs Coordinator) and other outside agencies to ensure all children have the best possible support.

SENCO network meetings are regularly attended by our SENCO or assistant.

Weekly toddler yoga sessions take place on a range of days, French is taught to the older children by a teacher once a week. In January the setting started incorporating outdoor sessions on a weekly basis in Penryn's Remembrance Gardens.

These accounts give the nursery the necessary insight on the effects the pandemic had on the nursery's finances during the pandemic.

Through advertising and raising our profile in the local community we have been fully booked for the majority of this year.

Plans for future periods

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mrs Hannah Patricia Marion Phillis (resigned 4 October 2022)
- Mr Gregory Bennett
- Mrs Emily Ruth Winson
- Ms Daisy Abigail Squirrell Sawle
- Mrs Sophie Louise Pellow (resigned 4 October 2022)
- Mrs Rosalia Miranda Regini-Cook
- Mrs Anneliese Lucy Meager
- Mr David Michael Sullivan (resigned 4 October 2022)
- Miss Samantha May Allen (appointed 4 October 2022)
- Miss Alice Lily Rushworth-Lund (appointed 4 October 2022)

Secretary: Mrs Hannah Patricia Marion Phillis (resigned 4 October 2022)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company. limited by guarantee, as defined by the Companies Act 2006.

Jumblies Day Nursery

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Jumblies Day Nursery for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

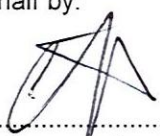
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 15 May 2021 and signed on its behalf by:


.....
Mr Gregory Bennett
Trustee


.....
Mrs Emily Ruth Winson
Trustee

Jumblies Day Nursery

Statement of Financial Activities for the Year Ended 28 February 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Other trading activities	3	245,431	245,431
Investment income	4	89	89
Total income		245,520	245,520
Expenditure on:			
Charitable activities	5	(232,954)	(232,954)
Other expenditure	6	(1,037)	(1,037)
Total expenditure		(233,991)	(233,991)
Net income		11,529	11,529
Net movement in funds		11,529	11,529
Reconciliation of funds			
Total funds brought forward		107,082	107,082
Total funds carried forward	16	118,611	118,611
		Unrestricted funds £	Total 2022 £
	Note		
Income and Endowments from:			
Other trading activities	3	211,485	211,485
Investment income	4	6	6
Total income		211,491	211,491
Expenditure on:			
Charitable activities	5	(217,613)	(217,613)
Other expenditure	6	(1,221)	(1,221)
Total expenditure		(218,834)	(218,834)
Net expenditure		(7,343)	(7,343)
Net movement in funds		(7,343)	(7,343)
Reconciliation of funds			
Total funds brought forward		114,425	114,425
Total funds carried forward	16	107,082	107,082

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 16.

The notes on pages 7 to 13 form an integral part of these financial statements.

Jumblies Day Nursery
(Registration number: 06078076)
Balance Sheet as at 28 February 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	1,336	787
Current assets			
Debtors	13	8,055	2,823
Cash at bank and in hand	14	<u>115,479</u>	<u>111,174</u>
		123,534	113,997
Creditors: Amounts falling due within one year	15	<u>(6,259)</u>	<u>(7,702)</u>
Net current assets		<u>117,275</u>	<u>106,295</u>
Net assets		<u><u>118,611</u></u>	<u><u>107,082</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>118,611</u>	<u>107,082</u>
Total funds	16	<u><u>118,611</u></u>	<u><u>107,082</u></u>

For the financial year ending 28 February 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 15 May 2023, and signed on their behalf by:



.....
Mr Gregory Bennett
Trustee



.....
Mrs Emily Ruth Winson
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.

Jumblies Day Nursery

Independent Examiner's Report to the trustees of Jumblies Day Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Deborah Warburton
FCCA

Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Date: 22 May 2023

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2023

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Jumblies Day Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	25% on cost
Computer equipment	33% on cost
Fixtures & fittings	33% on cost

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	244,884	244,884
Other income from other trading activities	547	547
Total for 2023	<u>245,431</u>	<u>245,431</u>
Total for 2022	<u>211,485</u>	<u>211,485</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	89	89
Total for 2023	<u>89</u>	<u>89</u>
Total for 2022	<u>6</u>	<u>6</u>

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2023

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Other costs		5,939	5,939
Staff costs		202,428	202,428
Allocated support costs	7	22,317	22,317
Governance costs	7	2,270	2,270
Total for 2023		232,954	232,954
Total for 2022		217,613	217,613

In addition to the expenditure analysed above, there are also governance costs of £2,270 (2022 - £1,970) which relate directly to charitable activities. See note 7 for further details.

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		1,037	1,037
Total for 2023		1,037	1,037
Total for 2022		1,221	1,221

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	2,270	2,270
Total for 2023	2,270	2,270
Total for 2022	1,970	1,970

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2023

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>1,037</u>	<u>1,221</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	196,881	183,392
Pension costs	4,832	4,437
Other staff costs	<u>715</u>	<u>275</u>
	<u>202,428</u>	<u>188,104</u>

No employee received emoluments of more than £60,000 during the year.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2023

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 March 2022	8,430	8,430
Additions	<u>1,586</u>	<u>1,586</u>
At 28 February 2023	<u>10,016</u>	<u>10,016</u>
Depreciation		
At 1 March 2022	7,643	7,643
Charge for the year	<u>1,037</u>	<u>1,037</u>
At 28 February 2023	<u>8,680</u>	<u>8,680</u>
Net book value		
At 28 February 2023	<u>1,336</u>	<u>1,336</u>
At 28 February 2022	<u>787</u>	<u>787</u>

13 Debtors

	2023 £	2022 £
Trade debtors	6,124	2,165
Prepayments	993	647
Other debtors	<u>938</u>	<u>11</u>
	<u>8,055</u>	<u>2,823</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>115,479</u>	<u>111,174</u>

15 Creditors: amounts falling due within one year

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2023

	2023 £	2022 £
Other creditors	4,643	6,417
Accruals	1,616	1,285
	6,259	7,702

16 Funds

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
Unrestricted funds				
General	107,082	245,520	(233,991)	118,611

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Balance at 28 February 2022 £
Unrestricted funds				
General	114,425	211,491	(218,834)	107,082

Jumblies Day Nursery

Statement of Financial Activities by fund for the Year Ended 28 February 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Other trading activities	245,431	211,485
Investment income	<u>89</u>	<u>6</u>
Total income	<u>245,520</u>	<u>211,491</u>
Expenditure on:		
Charitable activities	(232,954)	(217,613)
Other expenditure	<u>(1,037)</u>	<u>(1,221)</u>
Total expenditure	<u>(233,991)</u>	<u>(218,834)</u>
Net income/(expenditure)	<u>11,529</u>	<u>(7,343)</u>
Net movement in funds	11,529	(7,343)
Reconciliation of funds		
Total funds brought forward	<u>107,082</u>	<u>114,425</u>
Total funds carried forward	<u><u>118,611</u></u>	<u><u>107,082</u></u>

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Other trading activities (analysed below)	245,431	211,485
Investment income (analysed below)	<u>89</u>	<u>6</u>
Total income	<u>245,520</u>	<u>211,491</u>
Expenditure on:		
Charitable activities (analysed below)	(232,954)	(217,613)
Other expenditure (analysed below)	<u>(1,037)</u>	<u>(1,221)</u>
Total expenditure	<u>(233,991)</u>	<u>(218,834)</u>
Net income/(expenditure)	<u>11,529</u>	<u>(7,343)</u>
Net movement in funds	11,529	(7,343)
Reconciliation of funds		
Total funds brought forward	<u>107,082</u>	<u>114,425</u>
Total funds carried forward	<u><u>118,611</u></u>	<u><u>107,082</u></u>

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
Other trading activities		
Other income	547	306
Fees from provision of childcare	244,884	211,179
	<u>245,431</u>	<u>211,485</u>
Investment income		
Interest on cash deposits	89	6
	<u>89</u>	<u>6</u>
Other costs		
Playgroup	(5,372)	(3,636)
Ofsted	(220)	(220)
Kitchen	(347)	(443)
	<u>(5,939)</u>	<u>(4,299)</u>
Staff costs		
Wages and salaries	(196,881)	(183,392)
Staff pensions	(4,832)	(4,437)
Staff training	(715)	(275)
	<u>(202,428)</u>	<u>(188,104)</u>
Support costs		
Rent and rates	(9,338)	(9,563)
Insurance	(863)	(847)
Repairs and maintenance	(1,650)	(2,117)
Telephone and fax	(1,544)	(1,801)
Printing, postage and stationery	(873)	(974)
Sundry expenses	(575)	(1,143)
Advertising	(71)	(341)
Payroll processing fees	(1,212)	(974)
Trade subscriptions	(2,002)	(1,095)
Staff meal	(574)	(1,154)
Uniforms	(236)	(284)
Cleaning	(3,292)	(2,672)
Bank interest payable	(87)	(275)
	<u>(22,317)</u>	<u>(23,240)</u>
Governance costs		
Independent examiner's fee	(2,270)	(1,970)

This page does not form part of the statutory financial statements.

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
<i>Other expenditure</i>		
Depreciation of plant and machinery	<u>(1,037)</u>	<u>(1,221)</u>
	<u>(1,037)</u>	<u>(1,221)</u>

JUMBLIES DAY NURSERY

England & Wales - Charity number 1126710

Accounts

Company registration number: 06078076

Charity registration number: 1126710

Jumblies Day Nursery

Annual Report and Financial Statements

for the Year Ended 28 February 2022

GW&Co. Ltd
Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Jumblies Day Nursery

Reference and Administrative Details

Trustees	Mrs Hannah Patricia Marion Searle Mr Gregory Bennett Mrs Emily Ruth Winson Ms Daisy Abigail Squirrell Sawle Mrs Sophie Louise Pellow Mrs Rosalia Miranda Regini-Cook Mrs Anneliese Lucy Meager Mr David Michael Sullivan
Secretary	Mrs Hannah Patricia Marion Searle
Principal Office	Jubilee Wharf Commercial Road Penryn Cornwall TR10 8AE
Registered Office	Waterside Court Falmouth Road Penryn Cornwall TR10 8AW
	The charity is incorporated in England & Wales.
Company Registration Number	06078076
Charity Registration Number	1126710
Independent Examiner	GW&Co. Ltd Waterside Court Falmouth Road Penryn United Kingdom TR10 8AW
Accountants	GW & Co. Limited Chartered Certified Accountants Waterside Court Falmouth Road Penryn Cornwall TR10 8AW

Jumblies Day Nursery

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 16

Jumblies Day Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 2022.

Objectives and activities

Public benefit

Jumblies Day Nursery provides full day care for children up to the age of five years. The nursery's aim is to enable parents to go back to work by providing full day care at a reasonable cost and to provide care and education for children before they start school.

Children eligible for Government funding can access their entitlement at no extra cost.

Jumblies accepts universal funding (including Early Years Pupil Premium), 2 year funding and 30 hour funding.

Parents can choose to book their children in for extra hours at an hourly rate. This hourly rate is kept low to allow all families in the community to access the nursery.

Parents are encouraged to join our committee. The committee offers parents the opportunity to become more involved in the learning and development of their children as well as supporting the management team through sharing their knowledge and experience. Directors are encouraged to take part in training courses.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Jumblies Day Nursery

Trustees' Report

Achievements and performance

Jumblies was inspected by Ofsted in March 2016, who judged the nursery to be outstanding in all areas. The management and staff team have worked hard in ensuring the objectives set out in the Memorandum of Association have been met.

Jumblies employees two graduates in leadership positions. One of the managers gained the Early Years Professional qualification following a BA Hons degree in Early Childhood Studies. The other Manager has completed the BA Hons in Education and Training.

Jumblies has managed to remain open for all during the last year of the pandemic.

Staff training has remained high on our agenda and has been done mainly online due to Covid 19 restrictions.

Termly appraisals ensure that staffs training needs are supported.

Safeguarding and Child Protection courses are regularly updated by all staff.

The Manager and Deputy manager have attended Safeguarding Children Lead Professionals Training.

We receive regular reports from our Early Years teacher and Early Years Support Assistant to help review and evaluate our practice and put in place any improvements needed. This also keeps us updated on any changes implemented by the local authority or Ofsted.

The managers have taken part in all webinars by Early Years Cornwall to ensure that all updates are received and implemented if necessary.

Staff work closely with the parents, speech therapists, the area SENCO (Special Educational Needs Coordinator) and other outside agencies to ensure all children have the best possible support.

Work with outside agencies has carried on via Microsoft Teams as no visits in person are possible at the moment.

Weekly toddler yoga sessions take place on a range of days, French is taught to the older children by a teacher once a week. In January the nursery started incorporating outdoor sessions on a weekly basis in Penryn's Remembrance Gardens.

Plans for future periods

Aims and key objectives for future periods

These accounts give the nursery the necessary insight on the effects the pandemic had on the nursery's finances.

Through advertising and raising our profile in the local community we have been fully booked for the majority of this year.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company. limited by guarantee, as defined by the Companies Act 2006.

Jumbles Day Nursery

Trustees' Report

The annual report was approved by the trustees of the charity on 15 March 2022 and signed on its behalf by:


.....
Mrs Hannah Patricia Marion Searle
Company Secretary and Trustee

Jumblies Day Nursery

Statement of Trustees' Responsibilities

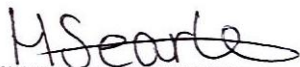
The trustees (who are also the directors of Jumblies Day Nursery for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 15 March 2022 and signed on its behalf by:



.....
Mrs Hannah Patricia Marion Searle
Company Secretary and Trustee

Jumblies Day Nursery

Independent Examiner's Report to the trustees of Jumblies Day Nursery

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2022 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

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

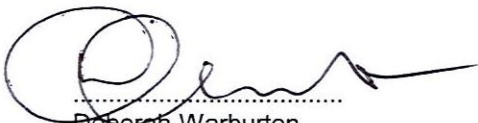
Having satisfied myself that the accounts of Jumblies Day Nursery are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the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

Independent examiner's statement

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

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

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



Deborah Warburton
FCCA

Waterside Court
Falmouth Road
Penryn
United Kingdom
TR10 8AW

Date: 10 May 2022

Jumblies Day Nursery

Statement of Financial Activities for the Year Ended 28 February 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Other trading activities	3	211,485	211,485
Investment income	4	<u>6</u>	<u>6</u>
Total income		<u>211,491</u>	<u>211,491</u>
Expenditure on:			
Charitable activities	5	(217,613)	(217,613)
Other expenditure	6	<u>(1,221)</u>	<u>(1,221)</u>
Total expenditure		<u>(218,834)</u>	<u>(218,834)</u>
Net expenditure		<u>(7,343)</u>	<u>(7,343)</u>
Net movement in funds		(7,343)	(7,343)
Reconciliation of funds			
Total funds brought forward		<u>114,425</u>	<u>114,425</u>
Total funds carried forward	16	<u>107,082</u>	<u>107,082</u>
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Other trading activities	3	160,751	160,751
Investment income	4	<u>49</u>	<u>49</u>
Total income		<u>160,800</u>	<u>160,800</u>
Expenditure on:			
Charitable activities	5	(177,513)	(177,513)
Other expenditure	6	<u>(1,665)</u>	<u>(1,665)</u>
Total expenditure		<u>(179,178)</u>	<u>(179,178)</u>
Net expenditure		<u>(18,378)</u>	<u>(18,378)</u>
Net movement in funds		(18,378)	(18,378)
Reconciliation of funds			
Total funds brought forward		<u>132,803</u>	<u>132,803</u>
Total funds carried forward	16	<u>114,425</u>	<u>114,425</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 16.

The notes on pages 10 to 16 form an integral part of these financial statements.

Jumblies Day Nursery
(Registration number: 06078076)
Balance Sheet as at 28 February 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	787	1,482
Current assets			
Debtors	13	2,823	4,079
Cash at bank and in hand	14	<u>111,174</u>	<u>116,134</u>
		113,997	120,213
Creditors: Amounts falling due within one year	15	<u>(7,702)</u>	<u>(7,270)</u>
Net current assets		<u>106,295</u>	<u>112,943</u>
Net assets		<u>107,082</u>	<u>114,425</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>107,082</u>	<u>114,425</u>
Total funds	16	<u>107,082</u>	<u>114,425</u>

For the financial year ending 28 February 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 10 to 16 form an integral part of these financial statements.

Jumblies Day Nursery
(Registration number: 06078076)
Balance Sheet as at 28 February 2022

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 15 March 2022 and signed on their behalf by:


.....
Mrs Hannah Patricia Marion Searle
Company Secretary and Trustee


.....
Mr Gregory Bennett
Trustee


.....
Mrs Emily Ruth Winson
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2022

1 Charity status

The charity is limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Jumblies Day Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2022

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	25% on cost
Computer equipment	33% on cost

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2022

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	211,179	211,179
Other income from other trading activities	<u>306</u>	<u>306</u>
Total for 2022	<u>211,485</u>	<u>211,485</u>
Total for 2021	<u>160,751</u>	<u>160,751</u>

Jumbles Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2022

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	6	6
Total for 2022	6	6
Total for 2021	49	49

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Other costs		4,299	4,299
Staff costs		188,104	188,104
Allocated support costs	7	22,266	22,266
Governance costs	7	2,944	2,944
Total for 2022		217,613	217,613
Total for 2021		177,513	177,513

In addition to the expenditure analysed above, there are also governance costs of £2,944 (2021 - £3,454) which relate directly to charitable activities. See note 7 for further details.

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		1,221	1,221
Total for 2022		1,221	1,221
Total for 2021		1,665	1,665

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2022

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	2,944	2,944
Total for 2022	2,944	2,944
Total for 2021	3,454	3,454

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	1,221	1,665

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	183,392	146,012
Pension costs	4,437	5,267
Other staff costs	275	506
	188,104	151,785

No employee received emoluments of more than £60,000 during the year.

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2022

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 March 2021	7,904	7,904
Additions	526	526
At 28 February 2022	8,430	8,430
Depreciation		
At 1 March 2021	6,422	6,422
Charge for the year	1,221	1,221
At 28 February 2022	7,643	7,643
Net book value		
At 28 February 2022	787	787
At 28 February 2021	1,482	1,482

13 Debtors

	2022 £	2021 £
Trade debtors	2,165	819
Prepayments	647	434
Other debtors	11	2,826
	2,823	4,079
	2,823	4,079

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	111,174	116,134
	111,174	116,134

15 Creditors: amounts falling due within one year

Jumblies Day Nursery

Notes to the Financial Statements for the Year Ended 28 February 2022

	2022 £	2021 £
Other creditors	6,417	5,410
Accruals	<u>1,285</u>	<u>1,860</u>
	<u>7,702</u>	<u>7,270</u>

16 Funds

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Balance at 28 February 2022 £
--	---------------------------------	----------------------------	----------------------------	--

Unrestricted funds

General	<u>114,425</u>	<u>211,491</u>	<u>(218,834)</u>	<u>107,082</u>
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	Balance at 1 March 2020 £	Incoming resources £	Resources expended £	Balance at 28 February 2021 £
--	---------------------------------	----------------------------	----------------------------	--

Unrestricted funds

General	<u>132,803</u>	<u>160,800</u>	<u>(179,178)</u>	<u>114,425</u>
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Jumblies Day Nursery

Statement of Financial Activities by fund for the Year Ended 28 February 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Other trading activities	211,485	160,751
Investment income	6	49
Total income	<u>211,491</u>	<u>160,800</u>
Expenditure on:		
Charitable activities	(217,613)	(177,513)
Other expenditure	(1,221)	(1,665)
Total expenditure	<u>(218,834)</u>	<u>(179,178)</u>
Net expenditure	<u>(7,343)</u>	<u>(18,378)</u>
Net movement in funds	(7,343)	(18,378)
Reconciliation of funds		
Total funds brought forward	<u>114,425</u>	<u>132,803</u>
Total funds carried forward	<u><u>107,082</u></u>	<u><u>114,425</u></u>

This page does not form part of the statutory financial statements.

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Other trading activities (analysed below)	211,485	160,751
Investment income (analysed below)	<u>6</u>	<u>49</u>
Total income	<u>211,491</u>	<u>160,800</u>
Expenditure on:		
Charitable activities (analysed below)	(217,613)	(177,513)
Other expenditure (analysed below)	<u>(1,221)</u>	<u>(1,665)</u>
Total expenditure	<u>(218,834)</u>	<u>(179,178)</u>
Net expenditure	<u>(7,343)</u>	<u>(18,378)</u>
Net movement in funds	(7,343)	(18,378)
Reconciliation of funds		
Total funds brought forward	<u>114,425</u>	<u>132,803</u>
Total funds carried forward	<u><u>107,082</u></u>	<u><u>114,425</u></u>

This page does not form part of the statutory financial statements.

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2022

	Total 2022 £	Total 2021 £
Other trading activities		
Other income	306	260
Fees from provision of childcare	211,179	160,491
	<u>211,485</u>	<u>160,751</u>
Investment income		
Interest on cash deposits	6	49
	<u>6</u>	<u>49</u>
Other costs		
Playgroup	(3,636)	(3,019)
Ofsted	(220)	(220)
Kitchen	(443)	(356)
	<u>(4,299)</u>	<u>(3,595)</u>
Staff costs		
Wages and salaries	(183,392)	(146,012)
Staff pensions	(4,437)	(5,267)
Staff training	(275)	(506)
	<u>(188,104)</u>	<u>(151,785)</u>
Support costs		
Rent and rates	(9,563)	(5,561)
Insurance	(847)	(846)
Repairs and maintenance	(2,117)	(3,778)
Telephone and fax	(1,801)	(2,280)
Printing, postage and stationery	(974)	(563)
Sundry expenses	(1,143)	(960)
Advertising	(341)	(118)
Trade subscriptions	(1,095)	(304)
Staff meal	(1,154)	(46)
Uniforms	(284)	(366)
Cleaning	(2,672)	(3,414)
Bank interest payable	(275)	(443)
	<u>(22,266)</u>	<u>(18,679)</u>
Governance costs		
Independent examiner's fee	(2,944)	(3,454)

Jumblies Day Nursery

Detailed Statement of Financial Activities for the Year Ended 28 February 2022

	Total 2022 £	Total 2021 £
<i>Other expenditure</i>		
Depreciation of plant and machinery	<u>(1,221)</u>	<u>(1,665)</u>
	<u>(1,221)</u>	<u>(1,665)</u>

JUMBLIES DAY NURSERY

England & Wales - Charity number 1126710

Accounts

REGISTERED COMPANY NUMBER: 06078076 (England and Wales)
REGISTERED CHARITY NUMBER: 1126710

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021
FOR
JUMBLIES DAY NURSERY

GW & Co. Ltd
Chartered Certified Accountants and
Business Advisers
Waterside Court
Falmouth Road
Pennryn
Corwall
TR10 8AW

JUMBLIES DAY NURSERY

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 28 February 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

JUMBLIES DAY NURSERY

REPORT OF THE TRUSTEES for the Year Ended 28 February 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects as set out in the Memorandum and Articles of Association are to enhance the development and education of children primarily under statutory age by encouraging parents to understand and provide for the needs of such children and their families.

Statement of public benefit

Jumblies Day Nursery provides full day care for children up to the age of five years. The nursery's aim is to enable parents to go back to work by providing full day care at a reasonable cost and to provide care and education for children before they start school.

Children eligible for Government funding can access their entitlement at no extra cost.

Jumblies accepts universal funding (incl Early Years Pupil Premium), 2 year funding and 30 hour funding.

Parents can choose to book their children in for extra hours at an hourly rate. This hourly rate is kept low to allow all families in the community to access the nursery.

Parents are encouraged to join our committee. The committee offers parents the opportunity to become more involved in the learning and development of their children as well as supporting the management team through sharing their knowledge and experience. Directors are encouraged to take part in training courses.

ACHIEVEMENT AND PERFORMANCE

Jumblies was inspected by Ofsted in March 2016, who judged the nursery to be outstanding in all areas. The management and staff team have worked hard in ensuring that the objectives set out in the Memorandum of Association have been met.

Jumblies employs two graduates in leadership positions. One of the managers gained the Early Years Professional qualification following a BA hon's degree in Early Childhood Studies. The Deputy Manager has completed the BA hon's in Education and Training.

Jumblies closed for the first lockdown from the end of March until the beginning of June, due to a lack of key worker parents. The nursery has remained open since then, at times with a reduced number of children and staff.

Staff training has remained high on our agenda and has been done mainly online due to Covid 19 restrictions.

Termly appraisals ensure that staffs training needs are supported.

Safeguarding and Child Protection Courses are regularly updated by all staff.

The Manager and Deputy manager have attended Safeguarding Children Lead Professionals Training.

We have regular phone call from our Early Years Teacher to help review and evaluate our practice and put in place any improvements needed. This also keep us updated on any changes implemented by local authority or Ofsted.

The managers have taken part in all webinars by Early Years Cornwall to ensure that all updates are received and implemented if necessary.

Staff worked closely with the parents, the speech therapist, the area SENCO (Special Educational Needs Coordinator) and other outside agencies to ensure all children have the best possible support.

Work with outside agencies has carried on via Microsoft Teams as no visits in person are possible at the moment.

Weekly toddler yoga session take place on a range of days, French is taught to the older children by a teacher once a week. During the lock downs these obviously stopped.

FUTURE PLANS

These accounts give the nursery the necessary insight on the effects of 30 hour funding and the pension rules on the sustainability of the business.

Through advertising and raising our profile in the local community we have been fully booked for the majority of this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

JUMBLIES DAY NURSERY

**REPORT OF THE TRUSTEES
for the Year Ended 28 February 2021**

The charity is a limited company, company no 06078076.
Jumblies is an Ofsted registered day care provider. Provider no EY350738.
The day to day running of the charity is overseen by the managers.
The managers report to the committee at every meeting with meetings usually taking place every term.

Recruitment and appointment of new trustees

New trustees are recruited from the families whose children attend Jumblies Day Nursery.
Affiliate membership is open to those individuals who are interested in supporting the nursery, according to the articles of association of Jumblies Day Nursery.
All trustees voted in at the AGM are DBS checked through Ofsted.

All families of children attending the nursery are invited to attend termly meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06078076 (England and Wales)

Registered Charity number
1126710

Registered office
Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

Trustees

Miss R Atkins Teacher
D M Sullivan Director
Mrs H P M Searle Trustee
A Searle Director
Ms D A Squirrell Sawle Director
Miss L A Bennett Director
P Watkins Trustee
Mrs AL Meager Trustee
Mrs S L Pellow Trustee

Company Secretary
Mrs H P M Searle

Independent Examiner

Deborah Warburton
FCCA
GW & Co. Ltd
Chartered Certified Accountants and
Business Advisers
Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

Approved by order of the board of trustees on 30/4/21 and signed on its behalf by:


.....
D M Sullivan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JUMBLIES DAY NURSERY**

Independent examiner's report to the trustees of Jumblies Day Nursery ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Deborah Warburton
FCCA
GW & Co. Ltd
Chartered Certified Accountants and
Business Advisers
Waterside Court
Falmouth Road
Penryn
Cornwall
TR10 8AW

Date: 6 May 2021

JUMBLIES DAY NURSERY

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 28 February 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	1,784
Other trading activities	2	160,752	-	160,752	208,120
Investment income	3	49	-	49	-
Total		160,801	-	160,801	209,904
EXPENDITURE ON					
Charitable activities					
Charitable Activities		177,210	-	177,210	204,367
Other		1,969	-	1,969	2,115
Total		179,179	-	179,179	206,482
NET INCOME/(EXPENDITURE)		(18,378)	-	(18,378)	3,422
RECONCILIATION OF FUNDS					
Total funds brought forward		132,803	-	132,803	129,381
TOTAL FUNDS CARRIED FORWARD		114,425	-	114,425	132,803

The notes form part of these financial statements

JUMBLIES DAY NURSERY**BALANCE SHEET**

28 February 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	1,480	-	1,480	2,767
CURRENT ASSETS					
Debtors	9	4,080	-	4,080	4,882
Cash at bank and in hand		116,134	-	116,134	131,169
		<u>120,214</u>	<u>-</u>	<u>120,214</u>	<u>136,051</u>
CREDITORS					
Amounts falling due within one year	10	(7,269)	-	(7,269)	(6,015)
NET CURRENT ASSETS		<u>112,945</u>	<u>-</u>	<u>112,945</u>	<u>130,036</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>114,425</u>	<u>-</u>	<u>114,425</u>	<u>132,803</u>
NET ASSETS		<u>114,425</u>	<u>-</u>	<u>114,425</u>	<u>132,803</u>
FUNDS	11				
Unrestricted funds				114,425	132,803
TOTAL FUNDS				<u>114,425</u>	<u>132,803</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

JUMBLIES DAY NURSERY

BALANCE SHEET - continued
28 February 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 April 2021 and were signed on its behalf by:


.....
H P M Searle - Trustee


.....
P Watkins - Trustee


.....
S L Pellow - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 28 February 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	380
Fees from childcare provision	160,492	206,988
Photos	-	252
Other Income	260	500
	<u>160,752</u>	<u>208,120</u>

JUMBLIES DAY NURSERY

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2021**

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	49	-
	<u>49</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	1,666	1,781
	<u>1,666</u>	<u>1,781</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 28 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 28 February 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Care staff	15	15
	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,784	1,784
Other trading activities	208,120	-	208,120
Total	<u>208,120</u>	<u>1,784</u>	<u>209,904</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	202,583	1,784	204,367
Other	2,115	-	2,115
Total	<u>204,698</u>	<u>1,784</u>	<u>206,482</u>
NET INCOME	<u>3,422</u>	-	<u>3,422</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	129,381	-	129,381

JUMBLIES DAY NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>132,803</u>	<u>-</u>	<u>132,803</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 29 February 2020	5,568	1,956	7,524
Additions	<u>379</u>	<u>-</u>	<u>379</u>
At 28 February 2021	<u>5,947</u>	<u>1,956</u>	<u>7,903</u>
DEPRECIATION			
At 29 February 2020	3,122	1,635	4,757
Charge for year	<u>1,426</u>	<u>240</u>	<u>1,666</u>
At 28 February 2021	<u>4,548</u>	<u>1,875</u>	<u>6,423</u>
NET BOOK VALUE			
At 28 February 2021	<u>1,399</u>	<u>81</u>	<u>1,480</u>
At 28 February 2020	<u>2,446</u>	<u>321</u>	<u>2,767</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	819	4,668
Other debtors	2,827	-
Prepayments	<u>434</u>	<u>214</u>
	<u>4,080</u>	<u>4,882</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	5,409	4,228
Accrued expenses	<u>1,860</u>	<u>1,787</u>
	<u>7,269</u>	<u>6,015</u>

11. MOVEMENT IN FUNDS

	At 29.2.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	132,803	(18,378)	114,425
	<u>132,803</u>	<u>(18,378)</u>	<u>114,425</u>
TOTAL FUNDS	<u>132,803</u>	<u>(18,378)</u>	<u>114,425</u>

JUMBLIES DAY NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2021

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,801	(179,179)	(18,378)
TOTAL FUNDS	<u>160,801</u>	<u>(179,179)</u>	<u>(18,378)</u>

Comparatives for movement in funds

	At 1.3.19 £	Net movement in funds £	At 28.2.20 £
Unrestricted funds			
General fund	129,381	3,422	132,803
TOTAL FUNDS	<u>129,381</u>	<u>3,422</u>	<u>132,803</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,120	(204,698)	3,422
Restricted funds			
Inclusion Grant Funding	1,784	(1,784)	-
TOTAL FUNDS	<u>209,904</u>	<u>(206,482)</u>	<u>3,422</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.19 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	129,381	(14,956)	114,425
TOTAL FUNDS	<u>129,381</u>	<u>(14,956)</u>	<u>114,425</u>

JUMBLIES DAY NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	368,921	(383,877)	(14,956)
Restricted funds			
Inclusion Grant Funding	1,784	(1,784)	-
TOTAL FUNDS	<u>370,705</u>	<u>(385,661)</u>	<u>(14,956)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2021.

JUMBLIES DAY NURSERY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 28 February 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	1,784
Other trading activities		
Fundraising events	-	380
Fees from childcare provision	160,492	206,988
Photos	-	252
Other Income	260	500
	<u>160,752</u>	<u>208,120</u>
Investment income		
Deposit account interest	49	-
	<u>49</u>	<u>-</u>
Total incoming resources	<u>160,801</u>	<u>209,904</u>
EXPENDITURE		
Charitable activities		
Wages	146,012	172,060
Pensions	5,267	4,339
Rent and rates	5,561	4,398
Playgroup	3,019	5,292
Ofsted	220	220
Kitchen	356	601
	<u>160,435</u>	<u>186,910</u>
Support costs		
Management		
Insurance	846	837
Telephone	2,280	2,257
Postage and stationery	563	1,277
Advertising	119	145
Sundries	959	853
Staff Training	506	911
Repairs	3,778	4,216
Staff Meal	46	631
Uniforms	366	673
Cleaning	3,414	1,608
Subscriptions	304	334
Bank interest	444	860
	<u>13,625</u>	<u>14,602</u>
Information technology		
Depreciation of tangible fixed assets	1,665	1,781
Governance costs		
Accountancy and legal fees	3,454	3,189
	<u>3,454</u>	<u>3,189</u>
Total resources expended	<u>179,179</u>	<u>206,482</u>
Net (expenditure)/income	<u>(18,378)</u>	<u>3,422</u>

This page does not form part of the statutory financial statements