

**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**  
**Penryn**  
**Corwall**  
**TR10 8AW**

**JUMBLIES DAY NURSERY**

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for the Year Ended 28 February 2021**

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## **JUMBLIES DAY NURSERY**

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

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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 staff's 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 keeps 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 lockdowns 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

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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

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## Independent examiner's report to the trustees of Jumbles 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	1,784
Other trading activities	2	160,752	-	160,752	208,120
Investment income	3	49	-	49	-
<b>Total</b>		<b>160,801</b>	<b>-</b>	<b>160,801</b>	<b>209,904</b>
<b>EXPENDITURE ON</b>					
Charitable activities					
Charitable Activities		177,210	-	177,210	204,367
Other		1,969	-	1,969	2,115
<b>Total</b>		<b>179,179</b>	<b>-</b>	<b>179,179</b>	<b>206,482</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(18,378)</b>	<b>-</b>	<b>(18,378)</b>	<b>3,422</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>132,803</b>	<b>-</b>	<b>132,803</b>	<b>129,381</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>114,425</b>	<b>-</b>	<b>114,425</b>	<b>132,803</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,480	-	1,480	2,767
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(7,269)	-	(7,269)	(6,015)
<b>NET CURRENT ASSETS</b>		<u>112,945</u>	<u>-</u>	<u>112,945</u>	<u>130,036</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>114,425</u>	<u>-</u>	<u>114,425</u>	<u>132,803</u>
<b>NET ASSETS</b>		<u>114,425</u>	<u>-</u>	<u>114,425</u>	<u>132,803</u>
<b>FUNDS</b>	11				
Unrestricted funds				114,425	132,803
<b>TOTAL FUNDS</b>				<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

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

The notes form part of these financial statements

**JUMBLIES DAY NURSERY**

**BALANCE SHEET - continued**  
**28 February 2021**


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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 22 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	<u>49</u>	<u>-</u>

### 4. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	<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 15	2020 15
Care staff	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	1,784	1,784
Other trading activities	<u>208,120</u>	<u>-</u>	<u>208,120</u>
<b>Total</b>	<b>208,120</b>	<b>1,784</b>	<b>209,904</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	202,583	1,784	204,367
Other	<u>2,115</u>	<u>-</u>	<u>2,115</u>
<b>Total</b>	<b>204,698</b>	<b>1,784</b>	<b>206,482</b>
<b>NET INCOME</b>	<b>3,422</b>	<b>-</b>	<b>3,422</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>129,381</b>	<b>-</b>	<b>129,381</b>

**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 £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>132,803</b>	<b>-</b>	<b>132,803</b>

**8. TANGIBLE FIXED ASSETS**

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

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

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

**11. MOVEMENT IN FUNDS**

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

**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 £
<b>Unrestricted funds</b>			
General fund	160,801	(179,179)	(18,378)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	129,381	3,422	132,803
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	208,120	(204,698)	3,422
<b>Restricted funds</b>			
Inclusion Grant Funding	1,784	(1,784)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	129,381	(14,956)	114,425
<b>TOTAL FUNDS</b>	<u>129,381</u>	<u>(14,956)</u>	<u>114,425</u>

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

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**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 £
<b>Unrestricted funds</b>			
General fund	368,921	(383,877)	(14,956)
<b>Restricted funds</b>			
Inclusion Grant Funding	1,784	(1,784)	-
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	-	1,784
<b>Other trading activities</b>		
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>
<b>Investment income</b>		
Deposit account interest	49	-
	<u>49</u>	<u>-</u>
<b>Total incoming resources</b>	<b>160,801</b>	<b>209,904</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
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>
<b>Information technology</b>		
Depreciation of tangible fixed assets	1,665	1,781
<b>Governance costs</b>		
Accountancy and legal fees	3,454	3,189
	<u>3,454</u>	<u>3,189</u>
<b>Total resources expended</b>	<b>179,179</b>	<b>206,482</b>
<b>Net (expenditure)/income</b>	<b>(18,378)</b>	<b>3,422</b>

This page does not form part of the statutory financial statements