

# JUMPING BEANS NURSERY

England & Wales · Charity number 1194724

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-06-08

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

## Contact

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**Address** Parklands Infant School  
Brassey Avenue  
Eastbourne  
BN22 9QJ

**Phone** 01323 502622

**Email** [info@jumpingbeansnursery.org](mailto:info@jumpingbeansnursery.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE TO ADVANCE THE EDUCATION AND DEVELOPMENT OF CHILDREN UNDER STATUTORY SCHOOL AGE BY:-- PROVIDING HIGH QUALITY CARE AND LEARNING OPPORTUNITIES THROUGH BOTH STIMULATING PLAY AND STRUCTURED ACTIVITIES;- WORKING IN PARTNERSHIP WITH PARENTS/CARERS; OFFERING FLEXIBILITY, ENCOURAGEMENT, AND PROMOTING AND INCREASING THEIR UNDERSTANDING OF THEIR CHILDREN'S EDUCATIONAL NEEDS THROUGH REGULAR COMMUNICATION AND COMMUNITY GROUPS;- ENSURING THE SMOOTH PHYSICAL, MENTAL AND EMOTIONAL DEVELOPMENT IN CHILDREN AND THE DEVELOPMENT OF POSITIVE HABITS AND ATTITUDES, BY PROVIDING A SAFE, SECURE, CHILD-FRIENDLY ENVIRONMENT THAT PROMOTES KINDNESS, COMPASSION AND UNDERSTANDING;- FOLLOWING GUIDELINES AND REQUIREMENTS OF REGISTERING BODIES, WHILST WORKING WITHIN THE GUIDELINES OF THE EARLY YEARS FOUNDATION STAGE, PREPARING THE CHILDREN FOR PRIMARY EDUCATION;- OFFERING FAMILY LEARNING, AND THE ENCOURAGEMENT OF PARENTS TO TAKE RESPONSIBILITY FOR, AND TO BECOME INVOLVED IN, THE ACTIVITIES OF THE PRESCHOOL GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY; AND- ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTE PUBLIC INTEREST IN, AND RECOGNITION OF, SUCH NEEDS IN THE LOCAL COMMUNITY.

**Activities:** We are a nursery in Hampden Park, Eastbourne, working with children under the age of 4 years. We benefit, and are accessible to, all sections of the local community. We aim to provide a secure environment, where children can play, learn and flourish. Our Vision: Empowering future generations by

nurturing potential.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £392,293 | £377,013    | -      | -         |
| 2024-12-31 | £328,188 | £306,733    | -      | -         |
| 2024-01-01 | £286,290 | £223,979    | -      | -         |
| 2023-01-01 | £519     | £1,251      | -      | -         |
| 2022-01-01 | £0       | £0          | -      | -         |

## Trustees

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| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| <b>Michelle Hocking</b> | Chair | 2022-02-23 |
| Harriet Willson         |       | 2022-11-15 |
| Julie Bowles            |       | 2024-08-30 |

**JUMPING BEANS NURSERY**

England & Wales - Charity number 1194724

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# Accounts

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C/O Parkland Infant School  
 Brassey Avenue  
 Eastbourne, BN22 9QJ  
 Telephone:01323 5026232  
 email: jumpingbeanseastbourne@email.com



## AGM Trustee Meeting Minutes

Date: 11<sup>th</sup> September 2025

Venue: The Railway, Hampden Park

7.30pm

|   |   |
|---|---|
| <p><b>Attendees</b></p> <p>Michelle Hocking (Chairperson)<br/>         Harriet Willson (Treasurer)<br/>         Julie Bowles (Secretary)<br/>         Val Farrant (Manager)<br/>         Caron Teague (Director)<br/>         Sophie Cordingly (Deputy Manager)</p> <p><b>Apologies:</b> No apologies received</p>  |   |
| <p><b>Item</b></p>  | <p><b>Actions</b></p>   |
| <p><b>Welcome and apologies</b></p> <p>The chairperson welcomed everyone. There were no apologies.</p>  |   |
| <p><b>Minutes from previous meeting</b></p> <p>The minutes of the AGM 2024 were read, there was one action carried forward.</p>   | <p><b>Re-look at the constitution, vision and mission statements.</b></p> |
| <p>Chairperson's report</p> <p>It gives me great pleasure to present the Chairperson's Report for this year's Annual General Meeting.</p> <p>Over the past twelve months, our charity has continued to go from strength to strength, and I am proud to highlight some significant achievements.</p> <p><b>Ofsted Success</b></p> <p>The most notable highlight of the year has been our outstanding Ofsted report. This recognition is a testament to the dedication,</p> |   |

professionalism, and passion of our staff team, and it reflects the consistently high quality of care and education we provide for our children. Receiving such a result is no small achievement, and it is one that the whole organisation should be immensely proud of.

### **Strengthening Our Leadership Team**

This year also saw the appointment of our new Assistant Manager, who has brought fresh energy, expertise, and a commitment to excellence. The impact has been immediate, with improved day to day operations, strong support for colleagues, and an enhanced sense of teamwork across the nursery.

Our staff team, both new and longstanding members, continue to work exceptionally well together, supporting one another and going above and beyond for our families. This collaborative spirit has not only enriched the workplace environment but has also strengthened the quality of provision for the children in our care.

### **HAF provision**

Our provision for children of school age has gone from strength to strength, with a strategic plan for the future sustainability of the holiday programme.

### **Looking Ahead**

As we move forward, our focus will be on building upon this year's successes. We aim to:

- Maintain the high standards recognised by Ofsted.
- Continue investing in professional development for staff.
- Strengthen our partnerships with families and the wider community.
- Ensure we remain financially sustainable while providing accessible, high-quality early years education and services for children and families.

Thanks and Acknowledgements

On behalf of the committee, I would like to thank our Director, Manager, Assistant Manager, and the whole nursery team for their unwavering dedication. I also wish to thank our parents, carers, and community partners for their continued trust and support.

This has been a year of hard work, but also of remarkable achievements. With such a strong team and community behind us, I am confident that the year ahead will be equally successful.

Thank you!  
Minnie

### **Managers report**

AGM Managers report 24/25

**Training:**

There has been lots of training completed this year. Sophie has completed DSL training and Val has done the DSL refresher, all staff have completed East Sussex safeguarding and paediatric first aid. Lots of training has been completed by all staff on the East Sussex Learning portal including British Values, block play, attachments, baby training, toothbrushing and deaf training.

**Staff:**

We currently have 16 staff members including Ellie who returns from maternity leave in November. Ella, Grace and Jade are completing their level 3 qualifications and Sophie has almost completed her Level 5. Claire has qualified as SENCO. Staff well-being has been a huge focus for the year, we have carried out employee of the term, employee of the year, termly treats for the staff such as afternoon tea and breakfast, we have done a few social events to encourage team bonding such as going out for dinner. Questionnaires carried out at the beginning and the end of the year show a big improvement on staff well-being.

**Ofsted:**

We did a lot of preparation and getting ready for Ofsted and were all very proud of our outstanding. The comments made in the report reflected the hard work and effort put in by all.

**Babies:**

We have now opened our baby unit and have 13 babies on roll, with lots of enquiries on-going the majority of our enquires are for babies. The area looks lovely; Emma and Grace are the staff. There has been a lot of planning and organising go into this over the last few months.

**Children:**

We finished the year on 37 Big Beans and approximately 31 Little Beans. This September we have 42 in Big Beans, 21 in Little Beans and 13 in Baby Beans plus the expected intake of Baby Beans in April when the older babies move up too Little Beans. There is a high level of SEND in Big Beans. Claire currently has 2 days out of ratio to fulfil her role of SENCO.

**Fundraising:**

Sarah organised a sponsored walk in Hampden Park this was very successful.

**Community activities**

JB had an activity pitch at Tugwell park fun day on 2<sup>nd</sup> August. It was very popular.

Payroll changes – payroll has moved to September to August to accommodate holidays. Current salaries are above minimum wage so should be ok when minimum wage increases in April. Pay rises will happen in September.

**An annual fun day was suggested**

**Directors report**

**Funding:**

The last year has been so tough applying for funding. Over the past

**Continue**

|  |   |
|--|---|
| <p>12months I've applied for 12 different pots of funding - to date I have only won one - HAF. I have spoken to other people and everyone is in the same boat the funders are having 5 times the applications to money they can grant!</p> <p>Our success story is HAF, which bought in £13,475 to run a holiday club for 7-11 years 1 week of Easter, 2 weeks of Summer &amp; 1 week of Xmas. For 13/25 children a day with hot meals. Total number of places 207 funded by ESCC with 30 places @£20per child. This has proven very popular and literally is full 2hours after places go on 'sale'. We have also heard that the Government have guaranteed the HAF project will continue for another 3 years to the sum of £600,000. I'm hoping we will continue to provide our JB HAF for the next few years to come.</p> <p>I also have secured an arrangement with Smyths Toys at The Crumbles for JB, as their chosen charity, to receive any ex-display or unsold toys (for us to either use or resell )</p> <p>Other money I have bought in 2 x beach school courses on behalf of SCDA's Family Learning £1000, Plus assessing an SCDA employee £150 - £1150<br/>Total £ 14,625</p> <p><b>Paperwork:</b><br/>Supervision - Val, Sophie &amp; I are having regular supervision &amp; meetings. This has been going well and we have a good system between the 3 of us for the rest of the teams supervisions<br/>Ofsted inspection:<br/>We completed all the changes to policies &amp; audits prior to Ofsted Inspection March 2025 - then received our very first Outstanding results - over the moon !!! Icing on the cake the inspector wants to send other nurseries our way as an example of outstanding practice</p> <p><b>Nursery:</b><br/>I delivered Forest School to our Big Beans this school year on a Tuesday - this was well received - this will continue for the coming school year.</p> <p><b>Training:</b><br/>The whole nursery updated their paediatric first aid in July (which HAF £ paid for) - next round due July 2028! We have lots of free training to keep our staff teams CPD up to date both thru ESCC, Educare (Early Years Alliance) members &amp; Flick (Morton Michel)</p> <p><b>Ideas going forwards:</b><br/>We have changed our hours &amp; age group from September 2025 (taking babies)<br/>We now have the opportunity to expand our premises &amp; numbers with a DFe grant of up to £150k so gathering evidence/ideas/prices for this is the big piece of work the deadline for this is 11/12/25</p> | <p><b>looking into &amp; applying for suitable grants to benefit nursery &amp; their families</b></p> <p><b>Continue termly</b></p> <p><b>Continue weekly</b></p> <p><b>Ongoing CPD</b></p> |
|--|---|

|  |  |
|--|--|
| <p>Possible Forest School Sessions @ EMSR?<br/> Working with Little Lambs Playgroup on Wednesdays – starts 17/9/25<br/> Family Learning courses for our families?<br/> Possibly me taking on more jobs on banking side of things to help HW &amp; VF.</p>  |  |
| <p><b>Treasurer’s report</b></p> <p>The Treasurer presented the draft accounts.</p> <p>Accounts at year end:<br/> Income           £328,188<br/> Expenditure   £306,733<br/> Profit             £ 21, 455</p> <p>Total in unrestricted funds in the bank £83,034</p> <p>The appointment of a new accountancy firm has been instrumental in getting the accounts straight and fit for purpose. This is almost complete. There may need to be a change to the nursery’s financial year and a new accountancy package for transactions. Currently using QuickBooks but Xero would be preferable. Xero is a bit cheaper</p> <p>The nursery needs to have a book keeper or a book keeping service to ensure bank reconciliation of the 5 bank accounts is carried out regularly. The accountants can offer this at a cost. The Director may be able to assist with the book keeping.</p> <p>The NEST pension account and HMRC payments also need to be checked.</p> <p>The treasurer will review all that needs to be sorted out in relation to all aspects of the accounting procedures.</p> | <p><b>To look in to the director taking on this role.</b></p> <p><b>Treasurer to prepare an action plan for the next committee meeting</b></p> |
| <p><b>Members standing down</b></p> <p>No members stood down so all existing officers will continue in post</p>  |  |
| <p><b>Election of new members</b></p> <p>No new members</p>  |  |
| <p><b>AOB</b></p> <p>There was no other business and the meeting closed at 21:00</p>   |  |

**Next meeting:**

Company registration number CE025683 (England and Wales)

Charity registration number 1194724 (England and Wales)

**JUMPING BEANS NURSERY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

# JUMPING BEANS NURSERY

## LEGAL AND ADMINISTRATIVE INFORMATION

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|   |  |
|---|--|
| <b>Trustees</b>                           | Ms H Willson<br>Ms J Bowles<br>Ms M Hocking  |
| <b>Charity number (England and Wales)</b> | 1194724  |
| <b>Company number</b>                     | CE025683   |
| <b>Registered office</b>                  | C/O Parkland Infant School<br>Brassey Avenue<br>Eastbourne<br>East Sussex<br>England<br>BN22 9QJ                                       |
| <b>Independent examiner</b>               | Oliver Read FCCA ACA<br>James Todd and Co Limited<br>Drayton House<br>Drayton Lane<br>Chichester<br>West Sussex<br>England<br>PO20 2EW |

# JUMPING BEANS NURSERY

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# JUMPING BEANS NURSERY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### Objectives and activities

#### *Objectives of the Charity*

The nursery aims to improve the social, emotional, and intellectual education and development of children under statutory school age, by providing high quality care and learning opportunities through stimulating play and structured activities.

To work in partnership with parents/carers; offering flexibility, encouragement, and promoting and increasing their understanding of their children's educational needs through regular communication and community groups.

We aim to offer family learning, and the encouragement of parents to take responsibility for, and to become involved in, the activities of the preschool groups, ensuring that such groups offer opportunities.

### Financial review

#### *Reserves policy*

Jumping Beans aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities; and
- ii. general contingency reserves equal to one term's (i.e. a sixth of annual) total expenditure, excluding maintenance and depreciation.

The Trustee's believes that this level of reserves is prudent and necessary to ensure that Jumping Beans can run efficiently and meet future needs.

Jumping Beans has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

### Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms H Willson

Ms J Bowles

Ms M Hocking

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



Ms M Hocking

Trustee

Date: 28/2/26

# JUMPING BEANS NURSERY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JUMPING BEANS NURSERY

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I report to the trustees on my examination of the financial statements of Jumping Beans Nursery (the charity) for the year ended 31 December 2025.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of UK, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



**Oliver Read FCCA ACA**  
**James Todd and Co Limited**  
Drayton House  
Drayton Lane  
Chichester  
West Sussex  
PO20 2EW  
England 20 / 03 / 2026  
Date: .....

# JUMPING BEANS NURSERY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

|  | Notes | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                      |       |                                    |                                    |
| Donations and legacies                   | 3     | 55                                 | 849                                |
| Charitable activities                    | 4     | 386,293                            | 321,119                            |
| Other trading activities                 | 5     | 5,934                              | 6,210                              |
| Investments                              | 6     | 11                                 | 10                                 |
| <b>Total income</b>                      |       | <u>392,293</u>                     | <u>328,188</u>                     |
| <b>Expenditure on:</b>                   |       |                                    |                                    |
| Charitable activities                    | 7     | 377,013                            | 306,733                            |
| <b>Total expenditure</b>                 |       | <u>377,013</u>                     | <u>306,733</u>                     |
| <b>Net income and movement in funds</b>  |       | 15,280                             | 21,455                             |
| <b>Reconciliation of funds:</b>          |       |                                    |                                    |
| Fund balances at 1 January 2025          |       | 83,034                             | 61,579                             |
| <b>Fund balances at 31 December 2025</b> |       | <u>98,314</u>                      | <u>83,034</u>                      |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JUMPING BEANS NURSERY

## BALANCE SHEET

AS AT 31 DECEMBER 2025

|   | Notes | 2025<br>£ | £      | 2024<br>£ | £      |
|---|-------|-----------|--------|-----------|--------|
| <b>Fixed assets</b>                                   |       |           |        |           |        |
| Tangible assets                                       | 13    |           | 9,298  |           | 3,006  |
| <b>Current assets</b>                                 |       |           |        |           |        |
| Debtors   | 14    | 4,186     |        | 1,597     |        |
| Cash at bank and in hand                              |       | 93,549    |        | 84,395    |        |
|   |       | 97,735    |        | 85,992    |        |
| <b>Creditors: amounts falling due within one year</b> | 15    | (8,719)   |        | (5,964)   |        |
| <b>Net current assets</b>                             |       |           | 89,016 |           | 80,028 |
| <b>Total assets less current liabilities</b>          |       |           | 98,314 |           | 83,034 |
| <b>The funds of the charity</b>                       |       |           |        |           |        |
| Unrestricted funds                                    | 17    |           | 98,314 |           | 83,034 |
|   |       |           | 98,314 |           | 83,034 |


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26/2/26

  
Ms M Hocking  
Trustee

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 1 Accounting policies

##### Charity information

Jumping Beans Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Parkland Infant School, Brassey Avenue, Eastbourne, East Sussex, BN22 9QJ, England.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                         |
|-----------------------|-------------------------|
| Fixtures and fittings | 5 years straight line   |
| Computers             | 25% on reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 3 Income from donations and legacies

|                        | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|------------------------|------------------------------------|------------------------------------|
| Donations and legacies | 55                                 | 349                                |
| Non-profit Income      | -                                  | 500                                |
|                        | <u>55</u>                          | <u>849</u>                         |

### 4 Income from charitable activities

|                       | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|-----------------------|------------------------------------|------------------------------------|
| Charitable activities |                                    |                                    |
| Sale of goods         | 386,293                            | 321,119                            |
|                       | <u>386,293</u>                     | <u>321,119</u>                     |

### 5 Income from other trading activities

|              | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--------------|------------------------------------|------------------------------------|
| Other income | 5,934                              | 6,210                              |
|              | <u>5,934</u>                       | <u>6,210</u>                       |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 11                                 | 10                                 |
|                     | <u>11</u>                          | <u>10</u>                          |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 7 Expenditure on charitable activities

|   | Charitable<br>activities<br>2025<br>£ | Charitable<br>activities<br>2024<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Staff costs   | 320,086                               | 265,487                               |
| Depreciation and impairment                               | 1,724                                 | 774                                   |
| Insurance   | 1,845                                 | 1,919                                 |
| Telephone and computer costs                              | 1,450                                 | 1,114                                 |
| Purchases   | 14,154                                | 16,897                                |
| Motor and travel  | 1,207                                 | 2,002                                 |
| Rent  | 18,792                                | 11,779                                |
| Advertising   | 435                                   | 238                                   |
| Cleaning  | 511                                   | 171                                   |
| Repairs and renewals                                      | 5,963                                 | 347                                   |
| Training costs  | 2,137                                 | -                                     |
|   | <u>368,304</u>                        | <u>300,728</u>                        |
| <b>Share of support and governance costs (see note 8)</b> |                                       |                                       |
| Governance  | 8,709                                 | 6,005                                 |
|   | <u>377,013</u>                        | <u>306,733</u>                        |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | <u>377,013</u>                        | <u>306,733</u>                        |

#### 8 Support costs allocated to activities

|                                   | Charitable<br>activities<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------|---------------------------------------|--------------------|
| Governance                        | <u>8,709</u>                          | <u>6,005</u>       |
| <b>Governance costs comprise:</b> | <b>2025</b><br>£                      | <b>2024</b><br>£   |
| Accountancy                       | 6,181                                 | 4,464              |
| Legal and professional            | 2,528                                 | 1,541              |
|                                   | <u>8,709</u>                          | <u>6,005</u>       |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

|          |                              |             |             |
|----------|------------------------------|-------------|-------------|
| <b>9</b> | <b>Net movement in funds</b> | <b>2025</b> | <b>2024</b> |
|          |                              | £           | £           |

The net movement in funds is stated after charging/(crediting):

|  |                   |                   |
|--|-------------------|-------------------|
| Fees payable for the independent examination of the charity's financial statements | 6,181             | 4,464             |
| Depreciation of owned tangible fixed assets  | 1,724             | 774               |
|  | <u>          </u> | <u>          </u> |

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

|  |                   |                   |
|--|-------------------|-------------------|
|  | <b>2025</b>       | <b>2024</b>       |
|  | Number            | Number            |
|  | 16                | 13                |
|  | <u>          </u> | <u>          </u> |

### Employment costs

|                       |                   |                   |
|-----------------------|-------------------|-------------------|
|                       | <b>2025</b>       | <b>2024</b>       |
|                       | £                 | £                 |
| Wages and salaries    | 292,966           | 248,188           |
| Social security costs | 17,854            | 12,407            |
| Other pension costs   | 9,266             | 4,892             |
|                       | <u>          </u> | <u>          </u> |
|                       | <u>320,086</u>    | <u>265,487</u>    |

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 13 Tangible fixed assets

|                                    | Fixtures and fittings | Computers    | Total         |
|------------------------------------|-----------------------|--------------|---------------|
|                                    | £                     | £            | £             |
| <b>Cost</b>                        |                       |              |               |
| At 1 January 2025                  | -                     | 4,653        | 4,653         |
| Additions                          | 8,016                 | -            | 8,016         |
|                                    | <u>8,016</u>          | <u>-</u>     | <u>8,016</u>  |
| At 31 December 2025                | 8,016                 | 4,653        | 12,669        |
|                                    | <u>8,016</u>          | <u>4,653</u> | <u>12,669</u> |
| <b>Depreciation and impairment</b> |                       |              |               |
| At 1 January 2025                  | -                     | 1,647        | 1,647         |
| Depreciation charged in the year   | 972                   | 752          | 1,724         |
|                                    | <u>972</u>            | <u>752</u>   | <u>1,724</u>  |
| At 31 December 2025                | 972                   | 2,399        | 3,371         |
|                                    | <u>972</u>            | <u>2,399</u> | <u>3,371</u>  |
| <b>Carrying amount</b>             |                       |              |               |
| At 31 December 2025                | 7,044                 | 2,254        | 9,298         |
|                                    | <u>7,044</u>          | <u>2,254</u> | <u>9,298</u>  |
| At 31 December 2024                | -                     | 3,006        | 3,006         |
|                                    | <u>-</u>              | <u>3,006</u> | <u>3,006</u>  |

#### 14 Debtors

|   | 2025         | 2024         |
|---|--------------|--------------|
|   | £            | £            |
| <b>Amounts falling due within one year:</b> |              |              |
| Trade debtors                               | 728          | 747          |
| Other debtors                               | -            | 850          |
| Prepayments and accrued income              | 3,458        | -            |
|   | <u>4,186</u> | <u>1,597</u> |
|   | <u>4,186</u> | <u>1,597</u> |

#### 15 Creditors: amounts falling due within one year

|                                    | 2025         | 2024         |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Other taxation and social security | 5,085        | 2,411        |
| Trade creditors                    | 242          | 413          |
| Other creditors                    | 1,292        | 1,140        |
| Accruals and deferred income       | 2,100        | 2,000        |
|                                    | <u>8,719</u> | <u>5,964</u> |
|                                    | <u>8,719</u> | <u>5,964</u> |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

| 16 Retirement benefit schemes                                       | 2025  | 2024  |
|---|-------|-------|
| Defined contribution schemes  | £     | £     |
| Charge to profit or loss in respect of defined contribution schemes | 9,266 | 4,892 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 January<br>2025<br>£          | Incoming<br>resources<br>£          | Resources At 31 December<br>expended<br>£          | 2025<br>£         |
|-----------------------|------------------------------------|-------------------------------------|--|-------------------|
| General funds         | 83,034                             | 392,293                             | (377,013)  | 98,314            |
| <b>Previous year:</b> | <b>At 1 January<br/>2024<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources At 31 December<br/>expended<br/>£</b> | <b>2024<br/>£</b> |
| General funds         | 61,579                             | 328,188                             | (306,733)  | 83,034            |

### 18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

|                                |  |
|--------------------------------|--|
| <b>Title</b>                   | Jumping Beans Nursery                    |
| <b>File name</b>               | Jumping_Beans_fin...tements_Dec25.pdf    |
| <b>Document ID</b>             | 889057e867d9878a59ad390f508f96e794348c74 |
| <b>Audit trail date format</b> | DD / MM / YYYY                           |
| <b>Status</b>                  | ● Signed                                 |

### Document history



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Company registration number CE025683 (England and Wales)

Charity registration number 1194724 (England and Wales)

**JUMPING BEANS NURSERY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

# JUMPING BEANS NURSERY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

|   |  |
|---|--|
| <b>Trustees</b>                           | Ms H Willson<br>Ms J Bowles<br>Ms M Hocking  |
| <b>Charity number (England and Wales)</b> | 1194724  |
| <b>Company number</b>                     | CE025683   |
| <b>Registered office</b>                  | C/O Parkland Infant School<br>Brassey Avenue<br>Eastbourne<br>East Sussex<br>England<br>BN22 9QJ                                       |
| <b>Independent examiner</b>               | Oliver Read FCCA ACA<br>James Todd and Co Limited<br>Drayton House<br>Drayton Lane<br>Chichester<br>West Sussex<br>England<br>PO20 2EW |

# JUMPING BEANS NURSERY

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| Independent examiner's report     | 2      |
| Statement of financial activities | 3      |
| Balance sheet                     | 4      |
| Notes to the financial statements | 5 - 12 |

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# JUMPING BEANS NURSERY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

---

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### Objectives and activities

#### *Objectives of the Charity*

The nursery aims to improve the social, emotional, and intellectual education and development of children under statutory school age, by providing high quality care and learning opportunities through stimulating play and structured activities.

To work in partnership with parents/carers; offering flexibility, encouragement, and promoting and increasing their understanding of their children's educational needs through regular communication and community groups.

We aim to offer family learning, and the encouragement of parents to take responsibility for, and to become involved in, the activities of the preschool groups, ensuring that such groups offer opportunities.

### Financial review

#### *Reserves policy*

Jumping Beans aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities; and
- ii. general contingency reserves equal to one term's (i.e. a sixth of annual) total expenditure, excluding maintenance and depreciation.

The Trustee's believes that this level of reserves is prudent and necessary to ensure that Jumping Beans can run efficiently and meet future needs.

Jumping Beans has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

### Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms H Willson

Ms J Bowles

Ms M Hocking

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



Ms M Hocking

Trustee

Date: 28/2/26

# JUMPING BEANS NURSERY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JUMPING BEANS NURSERY

---

I report to the trustees on my examination of the financial statements of Jumping Beans Nursery (the charity) for the year ended 31 December 2025.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of UK, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



**Oliver Read FCCA ACA**  
**James Todd and Co Limited**  
Drayton House  
Drayton Lane  
Chichester  
West Sussex  
PO20 2EW  
England 20 / 03 / 2026  
Date: .....

# JUMPING BEANS NURSERY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

|  | Notes | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                      |       |                                    |                                    |
| Donations and legacies                   | 3     | 55                                 | 849                                |
| Charitable activities                    | 4     | 386,293                            | 321,119                            |
| Other trading activities                 | 5     | 5,934                              | 6,210                              |
| Investments                              | 6     | 11                                 | 10                                 |
| <b>Total income</b>                      |       | <u>392,293</u>                     | <u>328,188</u>                     |
| <b>Expenditure on:</b>                   |       |                                    |                                    |
| Charitable activities                    | 7     | 377,013                            | 306,733                            |
| <b>Total expenditure</b>                 |       | <u>377,013</u>                     | <u>306,733</u>                     |
| <b>Net income and movement in funds</b>  |       | 15,280                             | 21,455                             |
| <b>Reconciliation of funds:</b>          |       |                                    |                                    |
| Fund balances at 1 January 2025          |       | 83,034                             | 61,579                             |
| <b>Fund balances at 31 December 2025</b> |       | <u>98,314</u>                      | <u>83,034</u>                      |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JUMPING BEANS NURSERY

## BALANCE SHEET

AS AT 31 DECEMBER 2025

|   | Notes | 2025<br>£ | £      | 2024<br>£ | £      |
|---|-------|-----------|--------|-----------|--------|
| <b>Fixed assets</b>                                   |       |           |        |           |        |
| Tangible assets                                       | 13    |           | 9,298  |           | 3,006  |
| <b>Current assets</b>                                 |       |           |        |           |        |
| Debtors   | 14    | 4,186     |        | 1,597     |        |
| Cash at bank and in hand                              |       | 93,549    |        | 84,395    |        |
|   |       | 97,735    |        | 85,992    |        |
| <b>Creditors: amounts falling due within one year</b> | 15    | (8,719)   |        | (5,964)   |        |
| <b>Net current assets</b>                             |       |           | 89,016 |           | 80,028 |
| <b>Total assets less current liabilities</b>          |       |           | 98,314 |           | 83,034 |
| <b>The funds of the charity</b>                       |       |           |        |           |        |
| Unrestricted funds                                    | 17    |           | 98,314 |           | 83,034 |
|   |       |           | 98,314 |           | 83,034 |


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26/2/26

  
Ms M Hocking  
Trustee

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

#### 1 Accounting policies

##### Charity information

Jumping Beans Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Parkland Infant School, Brassey Avenue, Eastbourne, East Sussex, BN22 9QJ, England.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                         |
|-----------------------|-------------------------|
| Fixtures and fittings | 5 years straight line   |
| Computers             | 25% on reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 3 Income from donations and legacies

|                        | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|------------------------|------------------------------------|------------------------------------|
| Donations and legacies | 55                                 | 349                                |
| Non-profit Income      | -                                  | 500                                |
|                        | <u>55</u>                          | <u>849</u>                         |

### 4 Income from charitable activities

|                       | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|-----------------------|------------------------------------|------------------------------------|
| Charitable activities |                                    |                                    |
| Sale of goods         | 386,293                            | 321,119                            |
|                       | <u>386,293</u>                     | <u>321,119</u>                     |

### 5 Income from other trading activities

|              | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--------------|------------------------------------|------------------------------------|
| Other income | 5,934                              | 6,210                              |
|              | <u>5,934</u>                       | <u>6,210</u>                       |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 11                                 | 10                                 |
|                     | <u>11</u>                          | <u>10</u>                          |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 7 Expenditure on charitable activities

|   | Charitable<br>activities<br>2025<br>£ | Charitable<br>activities<br>2024<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Staff costs   | 320,086                               | 265,487                               |
| Depreciation and impairment                               | 1,724                                 | 774                                   |
| Insurance   | 1,845                                 | 1,919                                 |
| Telephone and computer costs                              | 1,450                                 | 1,114                                 |
| Purchases   | 14,154                                | 16,897                                |
| Motor and travel  | 1,207                                 | 2,002                                 |
| Rent  | 18,792                                | 11,779                                |
| Advertising   | 435                                   | 238                                   |
| Cleaning  | 511                                   | 171                                   |
| Repairs and renewals                                      | 5,963                                 | 347                                   |
| Training costs  | 2,137                                 | -                                     |
|   | <u>368,304</u>                        | <u>300,728</u>                        |
| <b>Share of support and governance costs (see note 8)</b> |                                       |                                       |
| Governance  | 8,709                                 | 6,005                                 |
|   | <u>377,013</u>                        | <u>306,733</u>                        |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | <u>377,013</u>                        | <u>306,733</u>                        |

### 8 Support costs allocated to activities

|                                   | Charitable<br>activities<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------|---------------------------------------|--------------------|
| Governance                        | <u>8,709</u>                          | <u>6,005</u>       |
| <b>Governance costs comprise:</b> | <b>£</b>                              | <b>£</b>           |
| Accountancy                       | 6,181                                 | 4,464              |
| Legal and professional            | 2,528                                 | 1,541              |
|                                   | <u>8,709</u>                          | <u>6,005</u>       |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

| 9 | Net movement in funds | 2025 | 2024 |
|---|-----------------------|------|------|
|   |                       | £    | £    |

The net movement in funds is stated after charging/(crediting):

|  |              |              |
|--|--------------|--------------|
| Fees payable for the independent examination of the charity's financial statements | 6,181        | 4,464        |
| Depreciation of owned tangible fixed assets  | 1,724        | 774          |
|  | <u>7,905</u> | <u>5,238</u> |

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

|  | 2025      | 2024      |
|--|-----------|-----------|
|  | Number    | Number    |
|  | 16        | 13        |
|  | <u>16</u> | <u>13</u> |

#### Employment costs

|                       | 2025           | 2024           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 292,966        | 248,188        |
| Social security costs | 17,854         | 12,407         |
| Other pension costs   | 9,266          | 4,892          |
|                       | <u>320,086</u> | <u>265,487</u> |

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 13 Tangible fixed assets

|                                    | Fixtures and fittings | Computers    | Total         |
|------------------------------------|-----------------------|--------------|---------------|
|                                    | £                     | £            | £             |
| <b>Cost</b>                        |                       |              |               |
| At 1 January 2025                  | -                     | 4,653        | 4,653         |
| Additions                          | 8,016                 | -            | 8,016         |
|                                    | <u>8,016</u>          | <u>-</u>     | <u>8,016</u>  |
| At 31 December 2025                | 8,016                 | 4,653        | 12,669        |
|                                    | <u>8,016</u>          | <u>4,653</u> | <u>12,669</u> |
| <b>Depreciation and impairment</b> |                       |              |               |
| At 1 January 2025                  | -                     | 1,647        | 1,647         |
| Depreciation charged in the year   | 972                   | 752          | 1,724         |
|                                    | <u>972</u>            | <u>752</u>   | <u>1,724</u>  |
| At 31 December 2025                | 972                   | 2,399        | 3,371         |
|                                    | <u>972</u>            | <u>2,399</u> | <u>3,371</u>  |
| <b>Carrying amount</b>             |                       |              |               |
| At 31 December 2025                | 7,044                 | 2,254        | 9,298         |
|                                    | <u>7,044</u>          | <u>2,254</u> | <u>9,298</u>  |
| At 31 December 2024                | -                     | 3,006        | 3,006         |
|                                    | <u>-</u>              | <u>3,006</u> | <u>3,006</u>  |

#### 14 Debtors

|   | 2025         | 2024         |
|---|--------------|--------------|
|   | £            | £            |
| <b>Amounts falling due within one year:</b> |              |              |
| Trade debtors                               | 728          | 747          |
| Other debtors                               | -            | 850          |
| Prepayments and accrued income              | 3,458        | -            |
|   | <u>4,186</u> | <u>1,597</u> |
|   | <u>4,186</u> | <u>1,597</u> |

#### 15 Creditors: amounts falling due within one year

|                                    | 2025         | 2024         |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Other taxation and social security | 5,085        | 2,411        |
| Trade creditors                    | 242          | 413          |
| Other creditors                    | 1,292        | 1,140        |
| Accruals and deferred income       | 2,100        | 2,000        |
|                                    | <u>8,719</u> | <u>5,964</u> |
|                                    | <u>8,719</u> | <u>5,964</u> |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

|   |             |             |
|---|-------------|-------------|
| <b>16 Retirement benefit schemes</b>                                |             |             |
|   | <b>2025</b> | <b>2024</b> |
| <b>Defined contribution schemes</b>                                 | <b>£</b>    | <b>£</b>    |
| Charge to profit or loss in respect of defined contribution schemes | 9,266       | 4,892       |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 January<br>2025<br>£ | Incoming<br>resources<br>£ | Resources At 31 December<br>expended<br>£ | 2025<br>£ |
|-----------------------|---------------------------|----------------------------|---|-----------|
| General funds         | 83,034                    | 392,293                    | (377,013)                                 | 98,314    |
| <b>Previous year:</b> |                           |                            |   |           |
|                       | At 1 January<br>2024<br>£ | Incoming<br>resources<br>£ | Resources At 31 December<br>expended<br>£ | 2024<br>£ |
| General funds         | 61,579                    | 328,188                    | (306,733)                                 | 83,034    |

### 18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

|                                |  |
|--------------------------------|--|
| <b>Title</b>                   | Jumping Beans Nursery                    |
| <b>File name</b>               | Jumping_Beans_fin...tements_Dec25.pdf    |
| <b>Document ID</b>             | 889057e867d9878a59ad390f508f96e794348c74 |
| <b>Audit trail date format</b> | DD / MM / YYYY                           |
| <b>Status</b>                  | ● Signed                                 |

### Document history



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**JUMPING BEANS NURSERY**

England & Wales - Charity number 1194724

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# Accounts

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Charity registration number 1194724 (England and Wales)

Company registration number CE025683

**JUMPING BEANS NURSERY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# JUMPING BEANS NURSERY

## LEGAL AND ADMINISTRATIVE INFORMATION

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|   |  |                            |
|---|--|----------------------------|
| <b>Trustees</b>                           | Ms H Willson<br>Ms J Bowles<br>Ms M Hocking  | (Appointed 30 August 2024) |
| <b>Charity number (England and Wales)</b> | 1194724  |                            |
| <b>Company number</b>                     | CE025683   |                            |
| <b>Registered office</b>                  | C/O Parkland Infant School<br>Brassey Avenue<br>Eastbourne<br>East Sussex<br>England<br>BN22 9QJ                                       |                            |
| <b>Independent examiner</b>               | Oliver Read FCCA ACA<br>James Todd and Co Limited<br>Drayton House<br>Drayton Lane<br>Chichester<br>West Sussex<br>England<br>PO20 2EW |                            |

# JUMPING BEANS NURSERY

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| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the financial statements | 6 - 13      |

# JUMPING BEANS NURSERY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

##### *Objectives of the Charity*

Jumping Beans nursery aims to improve the social, emotional, and intellectual education and development of children under statutory school age, by providing high quality care and learning opportunities through both stimulating play and structured activities.

To work in partnership with parents/carers; offering flexibility, encouragement, and promoting and increasing their understanding of their children's educational needs through regular communication and community groups.

We aim to offer family learning, and the encouragement of parents to take responsibility for, and to become involved in, the activities of the preschool groups, ensuring that such groups offer opportunities.

#### **Financial review**

##### *Reserves policy*

Jumping Beans aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities;
- ii. general contingency reserves equal to one term's (i.e. a sixth of annual) total expenditure, excluding maintenance and depreciation

The Trustee's believes that this level of reserves is prudent and necessary to ensure that Jumping Beans can run efficiently and meet future needs.

Jumping Beans has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

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

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms H Willson

Ms J Bowles

Ms M Hocking

(Appointed 30 August 2024)

# JUMPING BEANS NURSERY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

---

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



Ms M Hocking

**Trustee**

12 September 2025

# JUMPING BEANS NURSERY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JUMPING BEANS NURSERY

---

I report to the trustees on my examination of the financial statements of Jumping Beans Nursery (the charity) for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



**Oliver Read FCCA ACA**

**James Todd and Co Limited**

Drayton House

Drayton Lane

Chichester

West Sussex

PO20 2EW

England

30 October 2025

# JUMPING BEANS NURSERY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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|  | Notes | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                      |       |                                    |                                    |
| Donations and legacies                   | 3     | 849                                | 99,144                             |
| Charitable activities                    | 4     | 321,119                            | 186,958                            |
| Other trading activities                 | 5     | 6,210                              | 187                                |
| Investments                              | 6     | 10                                 | 3                                  |
|  |       | <hr/>                              | <hr/>                              |
| <b>Total income</b>                      |       | 328,188                            | 286,292                            |
| <b>Expenditure on:</b>                   |       |                                    |                                    |
| Charitable activities                    | 7     | 306,733                            | 223,981                            |
|  |       | <hr/>                              | <hr/>                              |
| <b>Total expenditure</b>                 |       | 306,733                            | 223,981                            |
|  |       | <hr/>                              | <hr/>                              |
| <b>Net income and movement in funds</b>  |       | 21,455                             | 62,311                             |
| <b>Reconciliation of funds:</b>          |       |                                    |                                    |
| Fund balances at 1 January 2024          |       | 61,579                             | (732)                              |
|  |       | <hr/>                              | <hr/>                              |
| <b>Fund balances at 31 December 2024</b> |       | 83,034                             | 61,579                             |
|  |       | <hr/>                              | <hr/>                              |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JUMPING BEANS NURSERY

## BALANCE SHEET

AS AT 31 DECEMBER 2024

---

|   | Notes | 2024<br>£ | £      | 2023<br>£ | £      |
|---|-------|-----------|--------|-----------|--------|
| <b>Fixed assets</b>                                   |       |           |        |           |        |
| Tangible assets                                       | 13    |           | 3,006  |           | 2,620  |
| <b>Current assets</b>                                 |       |           |        |           |        |
| Debtors   | 14    | 1,597     |        | 1,964     |        |
| Cash at bank and in hand                              |       | 84,395    |        | 60,425    |        |
|   |       | 85,992    |        | 62,389    |        |
| <b>Creditors: amounts falling due within one year</b> | 15    | (5,964)   |        | (3,430)   |        |
| <b>Net current assets</b>                             |       |           | 80,028 |           | 58,959 |
| <b>Total assets less current liabilities</b>          |       |           | 83,034 |           | 61,579 |
| <b>The funds of the charity</b>                       |       |           |        |           |        |
| Unrestricted funds                                    | 17    |           | 83,034 |           | 61,579 |
|   |       |           | 83,034 |           | 61,579 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 12 September 2025



Ms M Hocking

Trustee

Company registration number CE025683 (England and Wales)

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies

##### Charity information

Jumping Beans Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Parkland Infant School, Brassey Avenue, Eastbourne, East Sussex, BN22 9QJ, England.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

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

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|           |                         |
|-----------|-------------------------|
| Computers | 25% on reducing balance |
|-----------|-------------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Income from donations and legacies

|                        | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|------------------------|------------------------------------|------------------------------------|
| Donations and legacies | 349                                | 29,117                             |
| Non-profit Income      | 500                                | 70,027                             |
|                        | <u>849</u>                         | <u>99,144</u>                      |

### 4 Income from charitable activities

|                              | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|------------------------------|------------------------------------|------------------------------------|
| <b>Charitable activities</b> |                                    |                                    |
| Sale of goods                | 321,119                            | 186,958                            |
|                              | <u>321,119</u>                     | <u>186,958</u>                     |

### 5 Income from other trading activities

|              | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--------------|------------------------------------|------------------------------------|
| Other income | 6,210                              | 187                                |
|              | <u>6,210</u>                       | <u>187</u>                         |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 10                                 | 3                                  |
|                     | <u>10</u>                          | <u>3</u>                           |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Expenditure on charitable activities

|   | Charitable<br>activities<br>2024<br>£ | Charitable<br>activities<br>2023<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Staff costs   | 265,487                               | 194,539                               |
| Depreciation and impairment                               | 774                                   | 873                                   |
| Insurance   | 1,919                                 | 992                                   |
| Telephone and computer costs                              | 1,114                                 | 38                                    |
| Purchases   | 16,897                                | 5,648                                 |
| Motor and travel  | 2,002                                 | 78                                    |
| Rent  | 11,779                                | 20,383                                |
| Postage and stationery                                    | -                                     | 469                                   |
| Advertising   | 238                                   | 309                                   |
| Cleaning  | 171                                   | 397                                   |
| Repairs and renewals                                      | 347                                   | 900                                   |
|   | <u>300,728</u>                        | <u>224,626</u>                        |
| <b>Share of support and governance costs (see note 8)</b> |                                       |                                       |
| Governance  | 6,005                                 | (645)                                 |
|   | <u>306,733</u>                        | <u>223,981</u>                        |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | <u>306,733</u>                        | <u>223,981</u>                        |

### 8 Support costs allocated to activities

|                                   | Charitable<br>activities<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------|---------------------------------------|--------------------|
| Governance                        | 6,005                                 | (645)              |
|                                   | <u>6,005</u>                          | <u>(645)</u>       |
| <b>Governance costs comprise:</b> | <b>£</b>                              | <b>£</b>           |
| Accountancy                       | 4,464                                 | (954)              |
| Legal and professional            | 1,541                                 | 309                |
|                                   | <u>6,005</u>                          | <u>(645)</u>       |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

|          |  |                   |                   |
|----------|--|-------------------|-------------------|
| <b>9</b> | <b>Net movement in funds</b>   | <b>2024</b>       | <b>2023</b>       |
|          |  | <b>£</b>          | <b>£</b>          |
|          | The net movement in funds is stated after charging/(crediting):                    |                   |                   |
|          | Fees payable for the independent examination of the charity's financial statements | 4,464             | (954)             |
|          | Depreciation of owned tangible fixed assets  | 774               | 873               |
|          |  | <u>          </u> | <u>          </u> |

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 11 Employees

The average monthly number of employees during the year was:

|  |                   |                   |
|--|-------------------|-------------------|
|  | <b>2024</b>       | <b>2023</b>       |
|  | <b>Number</b>     | <b>Number</b>     |
|  | 13                | 9                 |
|  | <u>          </u> | <u>          </u> |

#### Employment costs

|                       |                   |                   |
|-----------------------|-------------------|-------------------|
|                       | <b>2024</b>       | <b>2023</b>       |
|                       | <b>£</b>          | <b>£</b>          |
| Wages and salaries    | 248,188           | 186,291           |
| Social security costs | 12,407            | 5,239             |
| Other pension costs   | 4,892             | 3,009             |
|                       | <u>          </u> | <u>          </u> |
|                       | 265,487           | 194,539           |
|                       | <u>          </u> | <u>          </u> |

There were no employees whose annual remuneration was more than £60,000.

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 13 Tangible fixed assets

|                                    | Computers<br>£    |
|------------------------------------|-------------------|
| <b>Cost</b>                        |                   |
| At 1 January 2024                  | 3,493             |
| Additions                          | 1,160             |
|                                    | <u>          </u> |
| At 31 December 2024                | 4,653             |
|                                    | <u>          </u> |
| <b>Depreciation and impairment</b> |                   |
| At 1 January 2024                  | 873               |
| Depreciation charged in the year   | 774               |
|                                    | <u>          </u> |
| At 31 December 2024                | 1,647             |
|                                    | <u>          </u> |
| <b>Carrying amount</b>             |                   |
| At 31 December 2024                | 3,006             |
|                                    | <u>          </u> |
| At 31 December 2023                | 2,620             |
|                                    | <u>          </u> |

### 14 Debtors

|   | 2024<br>£         | 2023<br>£         |
|---|-------------------|-------------------|
| <b>Amounts falling due within one year:</b> |                   |                   |
| Trade debtors                               | 747               | 764               |
| Other debtors                               | 850               | 1,200             |
|   | <u>          </u> | <u>          </u> |
|   | 1,597             | 1,964             |
|   | <u>          </u> | <u>          </u> |

### 15 Creditors: amounts falling due within one year

|                                    | 2024<br>£         | 2023<br>£         |
|------------------------------------|-------------------|-------------------|
| Other taxation and social security | 2,411             | 1,974             |
| Trade creditors                    | 413               | -                 |
| Other creditors                    | 1,140             | 18                |
| Accruals and deferred income       | 2,000             | 1,438             |
|                                    | <u>          </u> | <u>          </u> |
|                                    | 5,964             | 3,430             |
|                                    | <u>          </u> | <u>          </u> |

### 16 Retirement benefit schemes

|   | 2024<br>£         | 2023<br>£         |
|---|-------------------|-------------------|
| <b>Defined contribution schemes</b>                                 |                   |                   |
| Charge to profit or loss in respect of defined contribution schemes | 4,892             | 3,009             |
|   | <u>          </u> | <u>          </u> |

# JUMPING BEANS NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 16 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 January<br>2024<br>£          | Incoming<br>resources<br>£          | Resources At 31 December<br>expended<br>£          | 2024<br>£         |
|-----------------------|------------------------------------|-------------------------------------|--|-------------------|
| General funds         | 61,579                             | 328,188                             | (306,733)  | 83,034            |
|                       | <u>          </u>                  | <u>          </u>                   | <u>          </u>                                  | <u>          </u> |
| <b>Previous year:</b> | <b>At 1 January<br/>2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources At 31 December<br/>expended<br/>£</b> | <b>2023<br/>£</b> |
| General funds         | (732)                              | 286,292                             | (223,981)  | 61,579            |
|                       | <u>          </u>                  | <u>          </u>                   | <u>          </u>                                  | <u>          </u> |

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

|                                |   |
|--------------------------------|---|
| <b>Title</b>                   | Jumping Beans Nursery - Year ended 31 December 2024 - ... |
| <b>File name</b>               | Full_Accounts.pdf   |
| <b>Document ID</b>             | c168a29403384cf1adadfb2b5ed6e5c56ca8b090                  |
| <b>Audit trail date format</b> | DD / MM / YYYY  |
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### Document History



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**JUMPING BEANS NURSERY**

England & Wales - Charity number 1194724

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# Accounts

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**REGISTERED COMPANY NUMBER: CE025683 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1194724**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 JANUARY 2024  
FOR  
JUMPING BEANS NURSERY CIO**

Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
BN22 8PW

**JUMPING BEANS NURSERY CIO**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 1 JANUARY 2024**

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| <b>Independent Examiner's Report</b>              | 3           |
| <b>Statement of Financial Activities</b>          | 4           |
| <b>Balance Sheet</b>                              | 5           |
| <b>Notes to the Financial Statements</b>          | 6 to 9      |
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## **JUMPING BEANS NURSERY CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 1 JANUARY 2024**

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 1 January 2024. 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**

##### **Objectives of the Charity**

Jumping Beans nursery aims to improve the social, emotional, and intellectual education and development of children under statutory school age, by providing high quality care and learning opportunities through both stimulating play and structured activities.

To work in partnership with parents/carers; offering flexibility, encouragement, and promoting and increasing their understanding of their children's educational needs through regular communication and community groups.

We aim to offer family learning, and the encouragement of parents to take responsibility for, and to become involved in, the activities of the preschool groups, ensuring that such groups offer opportunities.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Jumping Beans aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities;
- ii. general contingency reserves equal to one term's (i.e. a sixth of annual) total expenditure, excluding maintenance and depreciation

The Trustee's believes that this level of reserves is prudent and necessary to ensure that Jumping Beans can run efficiently and meet future needs.

Jumping Beans has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE025683 (England and Wales)

##### **Registered Charity number**

1194724

##### **Registered office**

C/O Parkland Infant School  
Brassey Avenue  
Eastbourne  
East Sussex  
BN22 9QJ

##### **Trustees**

C Teague (resigned 27.9.23)  
M Hocking  
S Cripps  
H Willson  
S Plaster

**JUMPING BEANS NURSERY CIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 1 JANUARY 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Peter D Hill FCA  
On Behalf Of  
Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
BN22 8PW

Approved by order of the board of trustees on ..... *13/8/2024* ..... and signed on its behalf by:

*Mj Hocking*  
.....  
M Hocking - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JUMPING BEANS NURSERY CIO

### Independent examiner's report to the trustees of Jumping Beans Nursery CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 1 January 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of On Behalf Of 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 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.



Peter D Hill FCA  
On Behalf Of  
Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
BN22 8PW

13 August 2024

**JUMPING BEANS NURSERY CIO****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 1 JANUARY 2024**

|                                    | Notes | 2024<br>Unrestricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                   |                             |
| Donations and legacies             |       | 99,142                            | 18                          |
| <b>Charitable activities</b>       |       |                                   |                             |
| Charitable activities              |       | 186,958                           | 501                         |
| Other trading activities           | 2     | 187                               | -                           |
| Investment income                  | 3     | 3                                 | -                           |
| <b>Total</b>                       |       | <b>286,290</b>                    | <b>519</b>                  |
| <b>EXPENDITURE ON</b>              |       |                                   |                             |
| Raising funds                      |       | 8,248                             | -                           |
| <b>Charitable activities</b>       |       |                                   |                             |
| Charitable activities              |       | 215,731                           | 1,251                       |
| <b>Total</b>                       |       | <b>223,979</b>                    | <b>1,251</b>                |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>62,311</b>                     | <b>(732)</b>                |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward        |       | (732)                             | -                           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>61,579</b>                     | <b>(732)</b>                |

The notes form part of these financial statements

# JUMPING BEANS NURSERY CIO

## BALANCE SHEET 1 JANUARY 2024

|  |       | 2024<br>Unrestricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              | Notes |                                   |                             |
| Tangible assets                                  | 6     | 2,620                             | -                           |
| <b>CURRENT ASSETS</b>                            |       |                                   |                             |
| Debtors  | 7     | 1,964                             | -                           |
| Cash at bank and in hand                         |       | 60,425                            | 3,328                       |
|  |       | <u>62,389</u>                     | <u>3,328</u>                |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due within one year              | 8     | (3,430)                           | (4,060)                     |
|  |       | <u>58,959</u>                     | <u>(732)</u>                |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>          |       |                                   |                             |
|  |       | <u>61,579</u>                     | <u>(732)</u>                |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                                   |                             |
|  |       | <u>61,579</u>                     | <u>(732)</u>                |
| <b>NET ASSETS/(LIABILITIES)</b>                  |       |                                   |                             |
|  |       | <u>61,579</u>                     | <u>(732)</u>                |
| <b>FUNDS</b>                                     | 10    |                                   |                             |
| Unrestricted funds                               |       | 61,579                            | (732)                       |
| <b>TOTAL FUNDS</b>                               |       | <u>61,579</u>                     | <u>(732)</u>                |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 1 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 1 January 2024 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.

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 .....13/8/2024..... and were signed on its behalf by:

  
.....  
M Hocking - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 1 JANUARY 2024**

**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.

**Tangible fixed assets**

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

Computer equipment - 25% on reducing balance

**Taxation**

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

**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**

|                       | <b>2024</b>       | 2023              |
|-----------------------|-------------------|-------------------|
|                       | £                 | £                 |
| Charitable Activities | <b>187</b>        | -                 |
|                       | <u>          </u> | <u>          </u> |

**3. INVESTMENT INCOME**

|                        | <b>2024</b>       | 2023              |
|------------------------|-------------------|-------------------|
|                        | £                 | £                 |
| Bank Interest received | <b>3</b>          | -                 |
|                        | <u>          </u> | <u>          </u> |

**4. NET INCOME/(EXPENDITURE)**

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

|                             | <b>2024</b>       | 2023              |
|-----------------------------|-------------------|-------------------|
|                             | £                 | £                 |
| Depreciation - owned assets | <b>873</b>        | -                 |
|                             | <u>          </u> | <u>          </u> |

## JUMPING BEANS NURSERY CIO

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 1 JANUARY 2024

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 January 2024 nor for the year ended 1 January 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 1 January 2024 nor for the year ended 1 January 2023.

#### 6. TANGIBLE FIXED ASSETS

|                       | Computer<br>equipment<br>£ |
|-----------------------|----------------------------|
| <b>COST</b>           |                            |
| Additions             | <b>3,493</b>               |
| <b>DEPRECIATION</b>   |                            |
| Charge for year       | <b>873</b>                 |
| <b>NET BOOK VALUE</b> |                            |
| At 1 January 2024     | <b>2,620</b>               |
| At 1 January 2023     | -                          |

#### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2024<br>£    | 2023<br>£ |
|---------------|--------------|-----------|
| Trade debtors | 764          | -         |
| Other debtors | 1,200        | -         |
|               | <b>1,964</b> | -         |

#### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 2024<br>£    | 2023<br>£    |
|--|--------------|--------------|
| Bank loans and overdrafts (see note 9) | -            | 3,820        |
| Social security and other taxes        | 1,974        | -            |
| Other creditors                        | 18           | -            |
| Accrued expenses                       | 1,438        | 240          |
|  | <b>3,430</b> | <b>4,060</b> |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 1 JANUARY 2024**

**9. LOANS**

An analysis of the maturity of loans is given below:

|  | <b>2024</b>       | 2023              |
|--|-------------------|-------------------|
|  | <b>£</b>          | £                 |
| Amounts falling due within one year on demand: |                   |                   |
| Bank overdrafts                                | -                 | 3,820             |
|  | <u>          </u> | <u>          </u> |

**10. MOVEMENT IN FUNDS**

|                           | At 2.1.23         | Net<br>movement<br>in funds | At                |
|---------------------------|-------------------|-----------------------------|-------------------|
|                           | £                 | £                           | 1.1.24            |
|                           |                   |                             | £                 |
| <b>Unrestricted funds</b> |                   |                             |                   |
| General fund              | (732)             | 62,311                      | 61,579            |
|                           | <u>          </u> | <u>          </u>           | <u>          </u> |
| <b>TOTAL FUNDS</b>        | <u>(732)</u>      | <u>62,311</u>               | <u>61,579</u>     |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 286,290               | (223,979)             | 62,311               |
|                           | <u>          </u>     | <u>          </u>     | <u>          </u>    |
| <b>TOTAL FUNDS</b>        | <u>286,290</u>        | <u>(223,979)</u>      | <u>62,311</u>        |

**Comparatives for movement in funds**

|                           | Net<br>movement<br>in funds | At                |
|---------------------------|-----------------------------|-------------------|
|                           | £                           | 1.1.23            |
|                           |                             | £                 |
| <b>Unrestricted funds</b> |                             |                   |
| General fund              | (732)                       | (732)             |
|                           | <u>          </u>           | <u>          </u> |
| <b>TOTAL FUNDS</b>        | <u>(732)</u>                | <u>(732)</u>      |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 519                   | (1,251)               | (732)                |
|                           | <u>          </u>     | <u>          </u>     | <u>          </u>    |
| <b>TOTAL FUNDS</b>        | <u>519</u>            | <u>(1,251)</u>        | <u>(732)</u>         |

**JUMPING BEANS NURSERY CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 1 JANUARY 2024**

**10. MOVEMENT IN FUNDS - continued**

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

|                           | At 2.1.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>1.1.24<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | -              | 61,579                           | 61,579            |
| <b>TOTAL FUNDS</b>        | <u>-</u>       | <u>61,579</u>                    | <u>61,579</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 286,809                    | (225,230)                  | 61,579                    |
| <b>TOTAL FUNDS</b>        | <u>286,809</u>             | <u>(225,230)</u>           | <u>61,579</u>             |

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 1 January 2024.

**JUMPING BEANS NURSERY CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 1 JANUARY 2024**

|                                       | 2024<br>£      | 2023<br>£  |
|---------------------------------------|----------------|------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |            |
| <b>Donations and legacies</b>         |                |            |
| Non- Profit Income                    | 70,025         | -          |
| Donations & Legacies                  | 29,117         | 18         |
|                                       | <u>99,142</u>  | <u>18</u>  |
| <b>Other trading activities</b>       |                |            |
| Charitable Activities                 | 187            | -          |
| <b>Investment income</b>              |                |            |
| Bank Interest received                | 3              | -          |
| <b>Charitable activities</b>          |                |            |
| Sales                                 | 186,958        | 501        |
| <b>Total incoming resources</b>       | <u>286,290</u> | <u>519</u> |
| <b>EXPENDITURE</b>                    |                |            |
| <b>Other trading activities</b>       |                |            |
| Social security                       | 5,239          | -          |
| Pensions                              | 3,009          | -          |
|                                       | <u>8,248</u>   | <u>-</u>   |
| <b>Charitable activities</b>          |                |            |
| Wages                                 | 186,291        | -          |
| Insurance                             | 990            | -          |
| Telephone & Computer                  | 38             | 20         |
| Purchases                             | 5,648          | -          |
| Motor and Travel                      | 78             | -          |
| Depreciation of tangible fixed assets | 873            | -          |
|                                       | <u>193,918</u> | <u>20</u>  |
| <b>Support costs</b>                  |                |            |
| <b>Management</b>                     |                |            |
| Rent                                  | 20,383         | -          |
| Postage and stationery                | 469            | -          |
| Advertising                           | 309            | -          |
| Cleaning                              | 397            | -          |
|                                       | <u>21,558</u>  | <u>-</u>   |
| <b>Information technology</b>         |                |            |
| Repairs and renewals                  | 900            | 235        |
| <b>Governance costs</b>               |                |            |
| Legal and professional                | 309            | 588        |
| Carried forward                       | 309            | 588        |

This page does not form part of the statutory financial statements

**JUMPING BEANS NURSERY CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 1 JANUARY 2024**

|                                 | 2024<br>£                   | 2023<br>£           |
|---------------------------------|-----------------------------|---------------------|
| <b>Governance costs</b>         |                             |                     |
| Brought forward                 | <b>309</b>                  | 588                 |
| Accountancy fees                | <b>(954)</b>                | 408                 |
|                                 | <u><b>(645)</b></u>         | <u>996</u>          |
| Total resources expended        | <u><b>223,979</b></u>       | <u>1,251</u>        |
| <b>Net income/(expenditure)</b> | <u><u><b>62,311</b></u></u> | <u><u>(732)</u></u> |

This page does not form part of the statutory financial statements

**JUMPING BEANS NURSERY**

England & Wales - Charity number 1194724

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# Accounts

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C/O Parkland Infant School  
 Brasseley Avenue  
 Eastbourne, BN22 9QJ  
 Telephone:01323 5026232  
 email: jumpingbeanseastbourne@email.com



## AGM Meeting Minutes

16<sup>th</sup> January 2023 @ 8PM

|  |                    |
|--|--------------------|
| <p><b>Attendees:</b> Michelle Hocking - Chair, Caron Teague= Treasurer, Sophie Brett- Secretary, Harriett Willson- Vice Treasurer, Samantha Plaster-committee member, Val Farrant-Manager</p> <p><b>Apologies:</b> none</p>                                    |                    |
| <p><b>Item:</b></p>  | <b>Any Actions</b> |
| <ul style="list-style-type: none"> <li>• <b>Welcome &amp; Introductions</b></li> </ul>   |                    |
| <ul style="list-style-type: none"> <li>• <b>Minutes from previous AGM - The minutes from the last AGM were read out and everyone was happy they were a true reflection of the meeting.</b></li> </ul>  |                    |
| <ul style="list-style-type: none"> <li>• <b>Manager's report - was distributed and read, summary of the year, staff training. Numbers good in both rooms. Huge relief to finally be opening as Nursery this month &amp; preschool closing down.</b></li> </ul> |                    |
| <ul style="list-style-type: none"> <li>• <b>Treasurer's report - discussed figures are low now that all redundancies have cleared. All staff wages, Nest pension &amp; HMRC payments are all set up</b></li> </ul>   |                    |
| <ul style="list-style-type: none"> <li>• <b>Status - discussed finally opened as Jumping Beans Nursery</b></li> </ul>  |                    |
| <ul style="list-style-type: none"> <li>• <b>Celebration party plans - discussed to launch the nursery - hire Decoy Church hall early February</b></li> </ul>   |                    |
| <ul style="list-style-type: none"> <li>• <b>Fundraising - ideas discussed - quiz @ Railway Club to start with!</b></li> </ul>  |                    |
| <ul style="list-style-type: none"> <li>• <b>AOB - Recruit more committee members from new intake of parents</b></li> </ul>   |                    |
|  |                    |
|  |                    |
|  |                    |
|  |                    |

Next meeting: 1<sup>st</sup> March 2023

**Charity number: 1194724**  
**Company number: CE025683**

**Jumping Beans Nursery CIO**

**Trustees' report and financial statements**

**For the period 2 January 2022 to 1 January 2023**

## **Jumping Beans Nursery CIO**

### **Contents**

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## **Jumping Beans Nursery CIO**

### **Trustees report**

**Charity number** 1194724

**Company registration number** CE025683

**Registered office** 13 Abbey Road  
Eastbourne  
East Sussex  
BN20 8TE

**Independent Examiner** Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
East Sussex  
BN22 8PW

The trustees present their report and unaudited financial statements for the period 2 January 2022 to 1 January 2023.

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

The charity is a Charitable Incorporated Organisation, registered number 1194724 and is constituted under a Foundation Constitution which came into force on 17 April 2018.

The following persons served as trustees during the year;

Michelle Hocking – Chair – (Appointed 23 February 2022)

Caron Teague – (Appointed 23 February 2022)

Samantha Plaster – (Appointed 15 November 2022)

Sophie Cripps – (Appointed 15 November 2022)

Victoria Barker – (Appointed 15 November 2022)

Harriet Wilson – (Appointed 15 November 2022)

New trustees are appointed by the existing trustees and in selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The Constitution provides for a minimum of three trustees and there is no maximum.

### **Objectives of the charity**

A nursery in Hampden Park, Eastbourne who will work will children under the age of 4 years. The aim will be to provide a secure environment where children can play, learn and flourish.

### **Chairman's Review**

The nursery is still in the process of being set up.

## **Jumping Beans Nursery CIO**

### **Independent examiner's report to the trustees on the unaudited financial statements of Jumping Beans Nursery CIO.**

I report on the accounts of Jumping Beans Nursery CIO for the period 2 January 2022 to 1 January 2023.

#### **Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- To state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Charities (Accounts and Reports) Regulation 2008 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Peter D Hill FCA**

On Behalf Of

Dominic Hill Associates Limited

Archer House

Britland Estate

Northbourne Road

Eastbourne

East Sussex

BN22 8PW



10.11.2014

**Jumping Beans Nursery CIO****Statement of financial activities (incorporating the income and expenditure account)**

For the period 2 January 2022 to 2 January 2023

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>  |       |                            |                          |                    |                    |
| Fee income   |       | 501                        | -                        | 501                | -                  |
| Contributions  |       | 18                         | -                        | 18                 | -                  |
| Interest income  |       | -                          | -                        | -                  | -                  |
| Other revenue  |       | -                          | -                        | -                  | -                  |
| Sales  |       | -                          | -                        | -                  | -                  |
| <b>Total incoming resources</b>  |       | 519                        | -                        | 519                | -                  |
|  |       |                            |                          |                    |                    |
| <b>Resources expended</b>  |       |                            |                          |                    |                    |
| Accountants fees   |       | 408                        | -                        | 408                | -                  |
| DBS, Ofsted and ICO fees   |       | 588                        | -                        | 587                | -                  |
| IT Software  |       | 20                         | -                        | 20                 | -                  |
| Repairs and renewals   |       | 235                        | -                        | 235                | -                  |
| Telephone  |       | -                          | -                        | -                  | -                  |
| Postage, printing & stationery   |       | -                          | -                        | -                  | -                  |
| Bank fees  |       | -                          | -                        | -                  | -                  |
| <b>Total outgoing resources</b>  |       | 1,251                      | -                        | 1,251              | -                  |
|  |       |                            |                          |                    |                    |
| <b>Net incoming/(outgoing) resources for the year/<br/>Net income/(expenditure) for the year</b> |       | (732)                      | -                        | (732)              | -                  |
| Transfers  |       | -                          | -                        | -                  | -                  |
| Total funds brought forward  |       | -                          | -                        | -                  | -                  |
| <b>Total resources</b>   |       | (732)                      | -                        | (732)              | -                  |

## Jumping Beans Nursery CIO

### Balance sheet (continued)

#### Trustees Statement of Responsibilities required by the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 for the year ended 1 January 2023

In approving these financial statements as trustees of the charity we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by the Charities Act 2011;

(b) that no notice has been deposited at the registered office of the company pursuant to the Charities Act 2011 requesting that an audit be conducted for the year ended 1 January 2023.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the charity keeps proper accounting records which comply with the Charities Act 2011, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the year then ended in accordance with the Charities Act 2011, and which otherwise comply with the provisions of the Charities Act 2011 relating to financial statements, so far as applicable to the charity.

These financial statements are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS102 issued on 16 July 2014. The financial statements have been prepared under the historical cost convention.

The financial statements were approved by the trustees on 13<sup>th</sup> February and signed on their behalf by:



**Michelle Hocking**  
Chair of trustees

## **Jumping Beans Nursery CIO**

### **Notes to financial statements for the year ended 1 January 2023**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS102 issued on 16 July 2014 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**1.2. Going concern**

The trustees are of the view that the charity is a going concern and will continue for the foreseeable future.

**1.3. Average number of employees**

The average number of employees during the year was Nil. There are also a number of volunteer support workers.

**1.4. Reserves policy**

There is no reserve policy currently in effect until trade can be analysed.

**1.5. Trading status**

The CIO began trading on 24 December 2022

## Jumping Beans Nursery CIO

### Notes to financial statements for the year ended 1 January 2023

#### 2. Debtors and Prepayments

|             | 2023     | 2022     |
|-------------|----------|----------|
|             | £        | £        |
| Prepayments | -        | -        |
|             | <u>-</u> | <u>-</u> |
|             | <u>-</u> | <u>-</u> |

#### 3. Creditors: amounts falling due within one year

|                         | 2023         | 2022     |
|-------------------------|--------------|----------|
|                         | £            | £        |
| Jumping Beans Preschool | 3,820        | -        |
| Accountancy             | 240          | -        |
|                         | <u>4,060</u> | <u>-</u> |
|                         | <u>4,060</u> | <u>-</u> |

#### 4. Unrestricted funds

|                 | Balance at<br>2 Jan 22<br>£ | Incoming   | Outgoing       | Transfers | Balance at<br>1 Jan 23 |
|-----------------|-----------------------------|------------|----------------|-----------|------------------------|
| General fund    | -                           | 519        | (1,251)        | -         | (732)                  |
| Designated fund | -                           | -          | -              | -         | -                      |
|                 | <u>-</u>                    | <u>519</u> | <u>(1,251)</u> | <u>-</u>  | <u>(732)</u>           |
|                 | <u>-</u>                    | <u>519</u> | <u>(1,251)</u> | <u>-</u>  | <u>(732)</u>           |

## Jumping Beans Nursery CIO

### Notes to financial statements for the period 2 January 2022 to 1 January 2023

#### 5. Restricted funds

|                  | Balance at<br>2 Jan 22<br>£ | Incoming | Outgoing | Transfers | Balance at<br>01-Jan-23 |
|------------------|-----------------------------|----------|----------|-----------|-------------------------|
| Restricted funds | -                           | -        | -        | -         | -                       |
|                  | <u>-</u>                    | <u>-</u> | <u>-</u> | <u>-</u>  | <u>-</u>                |

#### 6. Analysis of net assets by fund

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|---------------------|----------------------------|--------------------------|--------------------|--------------------|
| Current assets      | 3,328                      | -                        | -                  | 3,328              |
| Current liabilities | (4,060)                    | -                        | -                  | (4,060)            |
|                     | <u>(732)</u>               | <u>-</u>                 | <u>-</u>           | <u>(732)</u>       |

#### 7. Related party transactions

There were no related party transactions other than expenditure reimbursement made to trustees. These payments were supported by documentary evidence such as receipts, and approved for payment by a third party.

#### 8. Reserves

There are no reserves at 1 January 2022.

**JUMPING BEANS NURSERY**

England & Wales - Charity number 1194724

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# Accounts

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**Charity number: 1194724**  
**Company number: CE025683**

**Jumping Beans Nursery CIO**

**Trustees' report and financial statements**

**For the period 8 June 2021 to 1 January 2022**

# **Jumping Beans Nursery CIO**

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| Notes to the financial statements | <b>8 - 10</b> |

# Jumping Beans Nursery CIO

## Trustees report

**Charity number** 1194724

**Company registration number** CE025683

**Registered office** 13 Abbey Road  
Eastbourne  
East Sussex  
BN20 8TE

**Independent Examiner** Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
East Sussex  
BN22 8PW

The trustees present their report and unaudited financial statements for the period 8 June 2021 to 1 January 2022.

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

The charity is a Charitable Incorporated Organisation, registered number 1194724 and is constituted under a Foundation Constitution which came into force on 17 April 2018.

The following persons served as trustees during the year;

Mrs M Hocking – Chair – (Appointed 23 February 2022)

Ms C Teague – (Appointed 23 February 2022)

Lorna Wilcox – (Resigned 23 February 2022)

Gemma Ablewhite – (Resigned 23 February 2022)

Katherine Bush – (Resigned 23 February 2022)

New trustees are appointed by the existing trustees and in selecting individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The Constitution provides for a minimum of three trustees and there is no maximum.

### **Objectives of the charity**

#### **Chairman's Review**

## **Jumping Beans Nursery CIO**

### **Independent examiner's report to the trustees on the unaudited financial statements of Jumping Beans Nursery CIO.**

I report on the accounts of Jumping Beans Nursery CIO for the period 8 June 2021 to 1 January 2022.

#### **Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- To state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Charities (Accounts and Reports) Regulation 2008 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

#### **Peter D Hill FCA**

On Behalf Of  
Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
East Sussex  
BN22 8PW

## Jumping Beans Nursery CIO

### Statement of financial activities (incorporating the income and expenditure account)

For the period 8 June 2021 to 1 January 2022

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming Resources</b>  |       |                            |                          |                    |                    |
| Donations  |       | -                          | -                        | -                  | -                  |
| Grants   |       | -                          | -                        | -                  | -                  |
| Interest income  |       | -                          | -                        | -                  | -                  |
| Other revenue  |       | -                          | -                        | -                  | -                  |
| Sales  |       | -                          | -                        | -                  | -                  |
| <b>Total incoming resources</b>  |       | -                          | -                        | -                  | -                  |
|  |       |                            |                          |                    |                    |
| <b>Resources expended</b>  |       |                            |                          |                    |                    |
| Accountants fees   |       | -                          | -                        | -                  | -                  |
| Insurance  |       | -                          | -                        | -                  | -                  |
| IT Software  |       | -                          | -                        | -                  | -                  |
| Subscriptions  |       | -                          | -                        | -                  | -                  |
| Telephone  |       | -                          | -                        | -                  | -                  |
| Postage, printing & stationery   |       | -                          | -                        | -                  | -                  |
| Bank fees  |       | -                          | -                        | -                  | -                  |
| <b>Total outgoing resources</b>  |       | -                          | -                        | -                  | -                  |
|  |       |                            |                          |                    |                    |
| <b>Net incoming/(outgoing) resources for the year/<br/>Net income/(expenditure) for the year</b> |       | -                          | -                        | -                  | -                  |
| Transfers  |       | -                          | -                        | -                  | -                  |
| Total funds brought forward  |       | -                          | -                        | -                  | -                  |
| <b>Total resources</b>   |       | -                          | -                        | -                  | -                  |

# Jumping Beans Nursery CIO

## Balance sheet

As at 1 January 2022

|   | Notes | £ | 2022        | £ | Notes | £ | 2021        | £ |
|---|-------|---|-------------|---|-------|---|-------------|---|
| <b>Fixed assets</b>                                   |       |   |             |   |       |   |             |   |
| Tangible assets                                       |       |   |             | - |       |   |             | - |
| <b>Current assets</b>                                 |       |   |             |   |       |   |             |   |
| Cash at bank and in hand                              |       |   | -           |   |       |   | -           |   |
| Debtors & prepayments                                 | 2     |   | -           |   |       |   | -           |   |
|   |       |   | <hr/>       | - |       |   | <hr/>       | - |
| <b>Creditors: amounts falling due within one year</b> | 3     |   | -           |   |       |   | -           |   |
|   |       |   | <hr/>       | - |       |   | <hr/>       | - |
| <b>Net Assets</b>                                     |       |   |             | - |       |   |             | - |
|   |       |   | <hr/> <hr/> |   |       |   | <hr/> <hr/> |   |
| <b>Funds</b>  |       |   |             |   |       |   |             |   |
| Unrestricted funds                                    | 4     |   | -           |   |       |   | -           |   |
| Restricted funds                                      | 5     |   | -           |   |       |   | -           |   |
| <b>Total Funds</b>                                    | 6     |   | -           |   |       |   | -           |   |
|   |       |   | <hr/> <hr/> |   |       |   | <hr/> <hr/> |   |

## **Jumping Beans Nursery CIO**

### **Balance sheet (continued)**

#### **Trustees Statement of Responsibilities required by the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 for the year ended 1 January 2022**

In approving these financial statements as trustees of the charity we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by the Charities Act 2011;

(b) that no notice has been deposited at the registered office of the company pursuant to the Charities Act 2011 requesting that an audit be conducted for the year ended 1 January 2022.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the charity keeps proper accounting records which comply with the Charities Act 2011, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the year then ended in accordance with the Charities Act 2011, and which otherwise comply with the provisions of the Charities Act 2011 relating to financial statements, so far as applicable to the charity.

These financial statements are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS102 issued on 16 July 2014. The financial statements have been prepared under the historical cost convention.

The financial statements were approved by the trustees on 23rd November 2022 and signed on their behalf by:



**Michelle Hocking**  
**Chair of trustees**

## **Jumping Beans Nursery CIO**

### **Notes to financial statements for the year ended 1 January 2022**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### **1.1. Basis of accounting**

The financial statements prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS102 issued on 16 July 2014 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **1.2. Going concern**

The trustees are of the view that the charity is a going concern and will continue for the foreseeable future.

#### **1.3. Average number of employees**

The average number of employees during the year was Nil. There are also a number of volunteer support workers.

#### **1.4. Reserves policy**

There is no reserve policy currently in affect.

#### **1.5. The CIO has been dormant for the period**

## Jumping Beans Nursery CIO

### Notes to financial statements for the year ended 1 January 2022

#### 2. Debtors and Prepayments

|             | 2022            | 2021            |
|-------------|-----------------|-----------------|
|             | £               | £               |
| Prepayments | -               | -               |
|             | <u>-</u>        | <u>-</u>        |
|             | <u><u>-</u></u> | <u><u>-</u></u> |

#### 3. Creditors: amounts falling due within one year

|                | 2022            | 2021            |
|----------------|-----------------|-----------------|
|                | £               | £               |
| Aged creditors | -               | -               |
| Accountancy    | -               | -               |
|                | <u>-</u>        | <u>-</u>        |
|                | <u><u>-</u></u> | <u><u>-</u></u> |

#### 4. Unrestricted funds

|                 | Balance at<br>08-Jun-21<br>£ | Incoming        | Outgoing        | Transfers       | Balance at<br>01 Jan 22 |
|-----------------|------------------------------|-----------------|-----------------|-----------------|-------------------------|
| General fund    | -                            | -               | -               | -               | -                       |
| Designated fund | -                            | -               | -               | -               | -                       |
|                 | <u>-</u>                     | <u>-</u>        | <u>-</u>        | <u>-</u>        | <u>-</u>                |
|                 | <u><u>-</u></u>              | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u>         |

## Jumping Beans Nursery CIO

### Notes to financial statements for the period 8 June 2021 to 1 January 2022

#### 5. Restricted funds

|                  | Balance at<br>01-Jun-2021<br>£ | Incoming | Outgoing | Transfers | Balance at<br>01-Jan-22 |
|------------------|--------------------------------|----------|----------|-----------|-------------------------|
| Restricted funds | -                              | -        | -        | -         | -                       |
|                  | <u>-</u>                       | <u>-</u> | <u>-</u> | <u>-</u>  | <u>-</u>                |

#### 6. Analysis of net assets by fund

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|---------------------|----------------------------|--------------------------|--------------------|--------------------|
| Current assets      | -                          | -                        | -                  | -                  |
| Current liabilities | -                          | -                        | -                  | -                  |
|                     | <u>-</u>                   | <u>-</u>                 | <u>-</u>           | <u>-</u>           |

#### 7. Related party transactions

There were no related party transactions other than expenditure reimbursement made to trustees. These payments were supported by documentary evidence such as receipts, and approved for payment by a third party.

#### 8. Reserves

There are no reserves at 1 January 2022.