

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

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

JUMPING BEANS NURSERY

CONTENTS

	Page
Trustees' report	1 - 2
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

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
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
Total income		328,188	286,292
Expenditure on:			
Charitable activities	7	306,733	223,981
Total expenditure		306,733	223,981
Net income and movement in funds		21,455	62,311
Reconciliation of funds:			
Fund balances at 1 January 2024		61,579	(732)
Fund balances at 31 December 2024		83,034	61,579

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 £	£	2023 £	£
Fixed assets					
Tangible assets	13		3,006		2,620
Current assets					
Debtors	14	1,597		1,964	
Cash at bank and in hand		84,395		60,425	
		85,992		62,389	
Creditors: amounts falling due within one year	15	(5,964)		(3,430)	
Net current assets			80,028		58,959
Total assets less current liabilities			83,034		61,579
The funds of the charity					
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
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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 funds 2024 £	Unrestricted funds 2023 £
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 funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Sale of goods	321,119	186,958
	<u>321,119</u>	<u>186,958</u>

5 Income from other trading activities

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

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
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 activities 2024 £	Charitable activities 2023 £
Direct costs		
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>
Share of support and governance costs (see note 8)		
Governance	6,005	(645)
	<u>306,733</u>	<u>223,981</u>
Analysis by fund		
Unrestricted funds	<u>306,733</u>	<u>223,981</u>

8 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Governance	<u>6,005</u>	<u>(645)</u>
Governance costs comprise:	2024 £	2023 £
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

9	Net movement in funds	2024	2023
		£	£
	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:

	2024	2023
	Number	Number
	13	9
	<u> </u>	<u> </u>

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

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
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 £	2023 £
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 £	2023 £
Defined contribution schemes		
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 2024 £	Incoming resources £	Resources At 31 December expended £	2024 £
General funds	61,579	328,188	(306,733)	83,034
Previous year:	At 1 January 2023 £	Incoming resources £	Resources At 31 December expended £	2023 £
General funds	(732)	286,292	(223,981)	61,579

18 Related party transactions

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

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