



AGM Trustee Meeting Minutes

Date: 11th September 2025

Venue: The Railway, Hampden Park

7.30pm

<p>Attendees</p> <p>Michelle Hocking (Chairperson) Harriet Willson (Treasurer) Julie Bowles (Secretary) Val Farrant (Manager) Caron Teague (Director) Sophie Cordingly (Deputy Manager)</p> <p>Apologies: No apologies received</p>	
<p>Item</p>	<p>Actions</p>
<p>Welcome and apologies</p> <p>The chairperson welcomed everyone. There were no apologies.</p>	
<p>Minutes from previous meeting</p> <p>The minutes of the AGM 2024 were read, there was one action carried forward.</p>	<p>Re-look at the constitution, vision and mission statements.</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>Ofsted Success</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

<p>AGM Managers report 24/25</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Fundraising: Sarah organised a sponsored walk in Hampden Park this was very successful.</p> <p>Community activities JB had an activity pitch at Tugwell park fun day on 2nd August. It was very popular.</p> <p>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.</p>	<p>An annual fun day was suggested</p>
<p>Directors report</p> <p>Funding: The last year has been so tough applying for funding. Over the past</p>	<p>Continue</p>

<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 & 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 Total £ 14,625</p> <p>Paperwork: Supervision – Val, Sophie & I are having regular supervision & meetings. This has been going well and we have a good system between the 3 of us for the rest of the teams supervisions Ofsted inspection: We completed all the changes to policies & 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>Nursery: 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>Training: 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 & Flick (Morton Michel)</p> <p>Ideas going forwards: We have changed our hours & age group from September 2025 (taking babies) We now have the opportunity to expand our premises & 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>looking into & applying for suitable grants to benefit nursery & their families</p> <p>Continue termly</p> <p>Continue weekly</p> <p>Ongoing CPD</p>
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<p>Possible Forest School Sessions @ EMSR? Working with Little Lambs Playgroup on Wednesdays – starts 17/9/25 Family Learning courses for our families? Possibly me taking on more jobs on banking side of things to help HW & VF.</p>	
<p>Treasurer's report</p> <p>The Treasurer presented the draft accounts.</p> <p>Accounts at year end: Income £328,188 Expenditure £306,733 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>To look in to the director taking on this role.</p> <p>Treasurer to prepare an action plan for the next committee meeting</p>
<p>Members standing down</p> <p>No members stood down so all existing officers will continue in post</p>	
<p>Election of new members</p> <p>No new members</p>	
<p>AOB</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

Trustees	Ms H Willson Ms J Bowles Ms M Hocking
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

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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 funds 2025 £	Unrestricted funds 2024 £
Income from:			
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
Total income		392,293	328,188
Expenditure on:			
Charitable activities	7	377,013	306,733
Total expenditure		377,013	306,733
Net income and movement in funds		15,280	21,455
Reconciliation of funds:			
Fund balances at 1 January 2025		83,034	61,579
Fund balances at 31 December 2025		98,314	83,034

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 £	£	2024 £	£
Fixed assets					
Tangible assets	13		9,298		3,006
Current assets					
Debtors	14	4,186		1,597	
Cash at bank and in hand		93,549		84,395	
		97,735		85,992	
Creditors: amounts falling due within one year	15	(8,719)		(5,964)	
Net current assets			89,016		80,028
Total assets less current liabilities			98,314		83,034
The funds of the charity					
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 funds 2025 £	Unrestricted funds 2024 £
Donations and legacies	55	349
Non-profit Income	-	500
	<u>55</u>	<u>849</u>

4 Income from charitable activities

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

5 Income from other trading activities

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

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
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 activities 2025 £	Charitable activities 2024 £
Direct costs		
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>
Share of support and governance costs (see note 8)		
Governance	8,709	6,005
	<u>377,013</u>	<u>306,733</u>
Analysis by fund		
Unrestricted funds	<u>377,013</u>	<u>306,733</u>

8 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	<u>8,709</u>	<u>6,005</u>
Governance costs comprise:	2025 £	2024 £
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

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

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
	£	£	£
Cost			
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>
Depreciation and impairment			
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>
Carrying amount			
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
	£	£
Amounts falling due within one year:		
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 2025 £	Incoming resources £	Resources At 31 December expended £	2025 £
General funds	83,034	392,293	(377,013)	98,314

Previous year:



	At 1 January 2024 £	Incoming resources £	Resources At 31 December expended £	2024 £
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).

Title	Jumping Beans Nursery
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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

Trustees	Ms H Willson Ms J Bowles Ms M Hocking
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

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Balance sheet	4
Notes to the financial statements	5 - 12

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 funds 2025 £	Unrestricted funds 2024 £
Income from:			
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
Total income		392,293	328,188
Expenditure on:			
Charitable activities	7	377,013	306,733
Total expenditure		377,013	306,733
Net income and movement in funds		15,280	21,455
Reconciliation of funds:			
Fund balances at 1 January 2025		83,034	61,579
Fund balances at 31 December 2025		98,314	83,034

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 £	£	2024 £	£
Fixed assets					
Tangible assets	13		9,298		3,006
Current assets					
Debtors	14	4,186		1,597	
Cash at bank and in hand		93,549		84,395	
		97,735		85,992	
Creditors: amounts falling due within one year	15	(8,719)		(5,964)	
Net current assets			89,016		80,028
Total assets less current liabilities			98,314		83,034
The funds of the charity					
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 funds 2025 £	Unrestricted funds 2024 £
Donations and legacies	55	349
Non-profit Income	-	500
	<u>55</u>	<u>849</u>

4 Income from charitable activities

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

5 Income from other trading activities

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

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
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 activities 2025 £	Charitable activities 2024 £
Direct costs		
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>
Share of support and governance costs (see note 8)		
Governance	8,709	6,005
	<u>377,013</u>	<u>306,733</u>
Analysis by fund		
Unrestricted funds	<u>377,013</u>	<u>306,733</u>

8 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	<u>8,709</u>	<u>6,005</u>
Governance costs comprise:	2025 £	2024 £
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

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

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
	£	£	£
Cost			
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>
Depreciation and impairment			
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>
Carrying amount			
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
	£	£
Amounts falling due within one year:		
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 2025 £	Incoming resources £	Resources At 31 December expended £	2025 £
General funds	83,034	392,293	(377,013)	98,314

Previous year:



	At 1 January 2024 £	Incoming resources £	Resources At 31 December expended £	2024 £
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).

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