Company registration number CE007704 (England and Wales)

Charity registration number 1167958 (England and Wales)

ST.PETERS PENGUINS PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 DECEMBER 2025

ST.PETERS PENGUINS PRE-SCHOOL

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ST.PETERS PENGUINS PRE-SCHOOL

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 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

The charity works for the public benefit having its objects the development and education of children and young people in particular by:

1. Promoting their care and safety;
2. Promoting their education and promoting parental involvement;
3. Promoting their health and wellbeing;
4. promoting services to support them, their families and carers;
5. providing services to individuals holding membership of the CIO;
6. Furthering the aims of the pre-school alliance.

Achievements and performance

Significant activities and achievements against objectives

St Peter’s Penguins Pre School has continued to provide a warm, nurturing and stimulating environment for all children in our care. Over the past year, we have made significant strides in improving our learning spaces, enriching educational experiences, and strengthening staff development and community engagement.

The main achievement of the period were:

Learning Environment and facilities

We successfully redeveloped our garden area, creating engaging and purposeful outdoor spaces that promote exploration, play and learning. A new sustainable growing area now enables children to participate in planting and harvesting fruit and vegetables.

Enrolment and Attendance

We enrolled 43 children during the year, maintaining a strong and consistent intake. Attendance levels remained high, with the majority of children attending regularly and fully engaging in daily activities.

Staff Development

Development Staff development continued to be a priority. We appointed one of our apprentices into a permanent role and supported a volunteer in completing her Level 3 qualification, resulting in her becoming a fully qualified Early Years Practitioner. We also welcomed a new Deputy Manager/SENCo and promoted an existing team member to Room Leader.

Educational Enrichment and Community Engagement

We broadened learning beyond the classroom through trips to the theatre, zoo and local park. These experiences were highly valued by the children and contributed positively to their cultural, social and emotional development. We received a £500.00
donation from Lowestoft Bowls club to invest in our garden project.

Looking Ahead

In the coming year, we plan to continue investing in our learning environment and further strengthen community partnerships to enhance the educational experiences we provide.

Financial review
The trustees monitored the pre school very tightly during the year, with funding from Suffolk County Council, private fees and a range of fund-raising activities within the pre-school and wider local community. The pre-school continues to benefit from positive cashflow and is in a stable financial position at almost full capacity.

Structure, governance and management
The Charity is a company limited by guarantee.

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:
Mr C Pryke
J Irving
J Bailey
C Lee
K Lee

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is structured as a CIO, with a trustee committee responsible for oversight and governance and membership including all parents of children attending the pre-school and open to other seeking to support its aims and objectives. There is a formal constitution which sets out the policy and process for the overall running of the CIO. The CIO is a body in membership of the preschool Learning Alliance. The charity is also registered with OFSTED and is subject to their national monitoring framework and inspections. The Trustee Committee meets regularly to monitor and review the progress and performance of the charity. The charity has a manager responsible for the day to day running of the pre-school.

The trustees report was approved by the Board of Trustees.

Mr C Pryke
Trustee

28 September 2026

ST.PETERS PENGUINS PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST.PETERS PENGUINS PRE-SCHOOL

I report to the trustees on my examination of the financial statements of St.Peters Penguins Pre-School (the Charity) for the year ended 30 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

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:

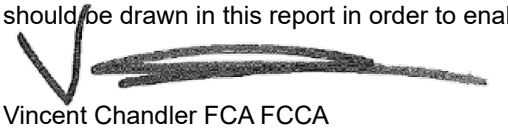
1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

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.



Vincent Chandler FCA FCCA
Moore Green

Chartered Accountants
22 Friars Street
Sudbury
CO10 2AA

Dated: 30 September 2026

ST.PETERS PENGUINS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**2**	193,368	162,925
Charitable activities	**3**	12,498	14,963
Total income		205,866	177,888
Expenditure on:			
Charitable activities	**4**	172,032	134,458
Total expenditure		172,032	134,458
Net income and movement in funds		33,834	43,430
Reconciliation of funds:			
Fund balances at 31 December 2024		80,145	36,715
Fund balances at 30 December 2025		113,979	80,145

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

The notes on pages 6 to 13 form part of these financial statements.

ST.PETERS PENGUINS PRE-SCHOOL

BALANCE SHEET

AS AT 30 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**10**		2,723		1,679
Current assets					
Stocks	**11**	896		804	
Debtors	**12**	1,349		1,592	
Cash at bank and in hand		122,503		81,923	
		124,748		84,319	
Creditors: amounts falling due within one year	**13**	(13,492)		(5,853)	
Net current assets			111,256		78,466
Total assets less current liabilities			113,979		80,145
The funds of the Charity					
Unrestricted funds	**14**		113,979		80,145
			113,979		80,145

The notes on pages 6 to 13 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 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 28 September 2026

Mr C Pryke
Trustee

1 Accounting policies

Charity information

St.Peters Penguins Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is Phoenix St. Peter Academy, Enstone Road, Lowestoft, Suffolk, NR33 0NE.

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. 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.

Grant income is recognised when the charity becomes entitled to the funds, receipt is probable, and the amount can be measured reliably. Where grants have performance-related conditions, the income is deferred until those conditions are met.

1 Accounting policies **(Continued)**

Income from pre-school fees and local authority early years funding is recognised within Income from Charitable Activities in the period in which the educational or childcare service is provided. Fees received in advance for a future academic term or period are deferred and recognized as deferred income within current liabilities on the balance sheet until the term commences.

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	15% reducing balance
Computers	15% 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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	18	21
Grants	193,350	162,904
	193,368	162,925

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Educational fees	12,053	14,642
Uniform sales	445	321
	12,498	14,963
Analysis by fund		
Unrestricted funds	12,498	14,963

4 Charitable activities

	Activities undertaken directly	Activities undertaken directly
	2025	**2024**
	£	**£**
Staff costs	152,008	119,974
Depreciation and impairment	481	296
Purchases	5,346	3,221
Opening stock	804	818
Closing stock	(896)	(804)
Rent	5,639	4,602
Repairs and maintenance	358	174
Telephone	137	128
Office costs	1,813	1,048
Entertaining	1,073	129
Training costs	586	1,050
Bookkeeping	700	600
	168,049	131,236
Share of governance costs (see note 5)	3,983	3,222
	172,032	134,458

5 Support costs allocated to activities

	2025	**2024**
	£	**£**
Governance costs	3,983	3,222
Analysed between:		
Unrestricted funds	3,983	3,222

Governance costs comprise:	**2025** **£**	**2024** **£**
Legal and professional	2,137	2,010
Independent examiners fees	1,846	1,212
	3,983	3,222

6 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	1,846	1,812
Depreciation of owned tangible fixed assets	481	296

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	10	8

Employment costs	2025	2024
	£	£
Wages and salaries	152,008	119,974

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

9 Taxation

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

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 31 December 2024	1,189	1,279	2,468
Additions	-	1,525	1,525
At 30 December 2025	1,189	2,804	3,993
Depreciation and impairment			
At 31 December 2024	525	264	789
Depreciation charged in the year	100	381	481
At 30 December 2025	625	645	1,270
Carrying amount			
At 30 December 2025	564	2,159	2,723
At 30 December 2024	664	1,015	1,679

11 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	896	804

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,349	1,592

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	9,622	2,411
Accruals and deferred income	3,870	3,442
	13,492	5,853

14 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 31 December 2024	Incoming resources	Resources expended	At 30 December 2025
	£	£	£	£
General funds	80,145	205,866	(172,032)	113,979

Previous year:	At 31 December 2023	Incoming resources	Resources expended	At 30 December 2024
	£	£	£	£
General funds	36,715	177,888	(134,458)	80,145

15 Analysis of net assets between funds

	Unrestricted funds 2025
	£
At 30 December 2025:	
Tangible assets	2,723
Current assets/(liabilities)	111,256
	113,979

	Unrestricted funds 2024
	£
At 30 December 2024:	
Tangible assets	1,679
Current assets/(liabilities)	78,466
	80,145

16 Related party transactions

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

17 Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees named in the Trustees Report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.