Charity registration number 1204968 (England and Wales)

# CATTERICK GARRISON PRE SCHOOL GROUP

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 JANUARY 2026

# CATTERICK GARRISON PRE SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | |
|---|---|
| **Trustees** | |
| Managing Trustee | Lieutenant Colonel CPM Anderson RA |
| Treasurer | Clare Marx |
| Committee Member | Claire Marshall |
| Committee Member | Cathy Roberts |
| Committee Member | Lieutenant Colonel David Anderson |
| **Charity number** | 1204968 |
| **PLA Registration No** | 30379 |
| **Group Membership** | White Rabbit<br>White Rabbit Pre-School<br>Yellow Ribbon Pre-School |
| **Registered office** | Hipswell Lodge<br>Smuts Road<br>Catterick Garrison<br>North Yorkshire<br>United Kingdom<br>DL9 3AX |
| **Independent examiner** | Azets Audit Services<br>Wynyard Park House<br>Wynyard Avenue<br>Wynyard<br>United Kingdom<br>TS22 5TB |
| **Bankers** | The Royal Bank of Scotland<br>Holt's Farnborough Branch<br>Lawrie House<br>Victoria Road<br>Farnborough<br>GU14 7NR |

# CATTERICK GARRISON PRE SCHOOL GROUP

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# CATTERICK GARRISON PRE SCHOOL GROUP

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 JANUARY 2026*

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The trustees present their annual report and financial statements for the year ended 31 January 2026.

The accounts comply with the Charity's governing document and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Any Pre-School or Pre-School Group with an income of over £100,000 pa is required to submit a formal annual report and statement of accounts for the financial year.

Catterick Garrison Pre-School Group (CGPG) was registered as a charity (CIO) on 29 September 2023. It is governed by the Tri Service constitution. The charity is run in accordance with the Charity Act 2011. All facilities making up the CGPG have been inspected during the period and registered by OFSTED.

**Objectives and activities**
The aim of the Catterick Garrison Pre-School Group is:

*"To provide a range of quality Early Years Education and childcare services in response to the need of families living in Catterick Garrison and Ripon".*

**Governing Principles**
**Response to Need** - Many changes have taken place over the years affecting the Pre-Schools in the Garrison and we have responded to the needs of the Garrison. Re-organisation involving staff, buildings, delivery of services and finances is ongoing, improving the service we offer and listening to the needs of our customers.

**Quality of Service** - The CGPG is managed by one committee made up of volunteers; this ensures that a high standard of provision is provided throughout. The CGPG maintains close links with the LA schools and Early Years Team, North Yorkshire.

Most staff are qualified and if not encouraged to participate in training both internal and external. They are employed subject to a DBS and reference checks. The Pre-Schools for 3-5 year olds have a staff to child ratio 1:8 as opposed to 1:13 in school nurseries. This allows for greater individual attention and enhances the quality of education given. The provision of choice to parents enriches the social fabric of the Garrison Community.

**Accountability** - The group is registered with OFSTED and Settings have all passed their inspections. It is accountable to the Management Committee for all aspects of operation including Health and Safety, Fire Prevention, security, employment regulations. All settings are regularly inspected by Citation for Employment and Health and Safety. The accounts are examined annually by Azets Accountants. The CGPG is financially accountable to the LA for funded two, three and four year olds.

**Value for Money** - The group has met challenges in the past financial year with the rising business costs. Fees are comparable with other settings in the area.

All the Pre-Schools fundraise to improve their facilities.

**Staff Training**
All Early Years Practitioners in our Settings are qualified as Early Years Educators (new name) or they are working towards this qualification. Practitioners complete annual training on Safeguarding Children, Food Hygiene and Prevent Duty. The Local Authority still provides SEND training for free and Leadership Courses at a cost to each setting.

**WHITE RABBIT**
**Manager; Miss C Roberts**
**Deputy Manager: Miss S Barker**

The Pre-School consists of 2 large playrooms, toilet areas, kitchens and Supervisor's office. It also has a grassed and paved, fenced play area, a soft play area and car parking.

- Opened: 1984
- Age range: 0 - 5 years
- Capacity: 40 Children
- Staff: 5
- Ratio of staff to children: 0-2 years: 1:3
  2-3 years: 1:4
  3-5 years: 1:8
- Sessions offered:
  Monday - Friday 9 am - 3 pm
  Term time only Early Club 7.45 am – 9 am

- Fees: Under 2's £23.22 per 3 hr session or £46.44 a day
  Under 3's £23.22 per 3 hr session or £46.44 a day
  Over 3's £23.22 per 3 hr session or £46.44 a day

Holiday clubs during half term when sufficient need for children aged 1 - 5 years.

**WHITE RABBIT PRE-SCHOOL**

**Manager: Miss C Roberts**
**Deputy Manager: Miss S Barker**

The White Rabbit Pre School is registered for 26 children. It is based next to Wavell Infant and Junior School.

- Opened: 2007
- Age range: 3 - 4 years
- Capacity: 30
- Staff: 5.
- Ratio of staff to children: 3-11 years 1:8

Session offered: Monday - Friday Term Time Only:

- Fees: Half Session £23.22 per 3 hr session or £46.44 a day
  Full Session £23.22 per 3 hr session or £46.44 a day

Holiday clubs during half term when sufficient need for children aged 1 - 5 years.

**YELLOW RIBBON PRE-SCHOOL**

**Manager: Mrs C Marshall**
**Deputy Manager: Nicole Taylor**

The Yellow Ribbon Pre-School is registered for 40 children. It is based at Claro Barracks Ripon.

- Opened: 2007
- Age range: 6 months - 4 years
- Capacity: 40 Children
- Staff: 6.
- Ratio of staff to children: under 2's 1:3
  2-3 years 1:4
  3-4 years 1:8

- Session offered: Monday - Friday Term Time Only: 9.15 am - 15.15pm
- Top up time is also available from 7.45am to 5.15pm
- Fees: Under 2's £23.22 per 3 hr session or £46.44 a day
  Under 3's £23.22 per 3 hr session or £46.44 a day
  Over 3's £23.22 per 3 hr session or £46.44 a day

Holiday clubs run throughout the school holidays for children aged 5 years and under

**Number of pre-school places available**

With the current staffing level there are 10 sessions available throughout CGPG, children with SEN who receive no funding impact on ratios and staffing throughout the session. This figure is based on capacity and the number of sessions available in the mornings and afternoon on any weekday in term time.

**Statement of accounts**
A single account is run for the Group with each Setting having a sub account within the whole. The account is maintained by the Treasurer. There is a monthly audit carried out and it is presented for external examination annually. The statement of accounts is as at 31st January 2026, and is set out on pages 7 – 18.

It should be noted that the population in a military community can fluctuate widely over a short period of time. To compensate for periods of lowered income but to give staff a degree of job continuity a cash reserve is kept.

The Group as a whole continually monitors the needs of the Garrison and as the need for childcare is identified the CGPG will endeavour to meet them.

The Trustees consider that reserves should be maintained to cover approximately six months operating expenditure which would be in the region of £100000 and reserves are currently below this level. It has been agreed that there will be an increase on fees this year to re-establish the reserves.

The Trustees have reviewed the principle risks to which the organisation is liable and consider that all necessary procedures are in place to mitigate such matters

**Structure, governance and management**
The trustees who served during the year and up to the date of signature of the financial statements were:
C Marx
Lieutenant Colonel C Anderson
Ms C Marshall
Ms C Roberts

**Summary**
The CGPG Practitioners continue to access training and support through the Early Years Consultant and Development team to deliver the Foundation Stage effectively.

The Group is continuing to work closely with all the Schools and Settings in the area ensuring a smooth transition from the settings into schools. Setting supervisors continue to attend transitions meetings held by NYCC consultants which also encourage all Childcare Settings in the area to share good practice.

As Chair of Catterick Garrison Pre-School Group, I would like to express my sincere thanks to all Staff for their commitment, hard work and support during the last year.

.....
**Lieutenant Colonel C Anderson**
**Managing Trustee**

Date: .....

# CATTERICK GARRISON PRE SCHOOL GROUP

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 JANUARY 2026*

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# CATTERICK GARRISON PRE SCHOOL GROUP

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CATTERICK GARRISON PRE SCHOOL GROUP

I report to the trustees on my examination of the financial statements of Catterick Garrison Pre School Group (the charity) for the year ended 31 January 2026.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Graham Fitzgerald BA FCA DChA**
**for and on behalf of Azets Audit Services**

Chartered Accountants

Wynyard Park House
Wynyard Avenue
Wynyard
TS22 5TB
United Kingdom

Dated: .....

# CATTERICK GARRISON PRE SCHOOL GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 JANUARY 2026*

| | Notes | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **3** | - | - | - | 120,246 | 44,125 | 164,371 |
| Charitable activities | **4** | 443,234 | 60,978 | 504,212 | 330,443 | 46,000 | 376,443 |
| Investments | **5** | 4,284 | - | 4,284 | 4,463 | - | 4,463 |
| **Total income** | | 447,518 | 60,978 | 508,496 | 455,152 | 90,125 | 545,277 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | **6** | 374,870 | 56,348 | 431,218 | 297,194 | 35,958 | 333,152 |
| **Net incoming resources before transfers** | | 72,648 | 4,630 | 77,278 | 157,958 | 54,167 | 212,125 |
| Gross transfers between funds | | (2,980) | 2,980 | - | (3,709) | 3,709 | - |
| **Net income for the year/ Net movement in funds** | | 69,668 | 7,610 | 77,278 | 154,249 | 57,876 | 212,125 |
| Fund balances at 1 February 2025 | | 154,249 | 57,876 | 212,125 | - | - | - |
| **Fund balances at 31 January 2026** | | 223,917 | 65,486 | 289,403 | 154,249 | 57,876 | 212,125 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CATTERICK GARRISON PRE SCHOOL GROUP

## BALANCE SHEET

### *AS AT 31 JANUARY 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **10** | | 47,360 | | 55,179 |
| **Current assets** | | | | | |
| Cash at bank and in hand | | 246,340 | | 168,641 | |
| **Creditors: amounts falling due within one year** | **11** | (4,297) | | (11,695) | |
| Net current assets | | | 242,043 | | 156,946 |
| **Total assets less current liabilities** | | | 289,403 | | 212,125 |
| **Income funds** | | | | | |
| Restricted funds | **12** | | 65,486 | | 57,876 |
| Unrestricted funds | | | | | |
| General funds | **13** | 223,917 | | 154,249 | |
| | | | 223,917 | | 154,249 |
| | | | 289,403 | | 212,125 |

The financial statements were approved by the Trustees on .....

.....
Lieutenant Colonel C Anderson
**Trustee**

**1 Accounting policies**

**Charity information**

Catterick Garrison Pre School Group provides a range of early years education and childcare services in Catterick Garrison and Ripon.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

The accounts for the prior period cover the period from the registration of the charity on 29 September 2023 to the period end of 31 January 2025.

**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.

**1 Accounting policies** **(Continued)**

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.

**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:

| | |
|---|---|
| Leasehold improvements | 10% straight line |
| Fixtures and fittings | 25% 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.

***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.

**1 Accounting policies** **(Continued)**

***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.

**1.9 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.

**1.10 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.

**3 Donations and legacies**

| | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|
| | 2026 | 2025 | 2025 | 2025 |
| | £ | £ | £ | £ |
| Transfers from predecessor charity | - | 120,246 | 44,125 | 164,371 |

The above 2025 donation represented the transfer in of the funds of the predecessor charity in the previous year.

### 4 Charitable activities

| | Charitable activities 2026 £ | Charitable activities 2025 £ |
|---|---|---|
| Attendance fees | 46,341 | 79,701 |
| Activities | - | 24 |
| E2 and EHCP | 20,046 | - |
| Local Authority Funding | 393,380 | 248,489 |
| Covenant grants | 35,784 | 46,000 |
| Fundraising | 3,522 | 781 |
| Other income | 3,106 | 1,325 |
| DAF | 1,876 | - |
| Sale of uniforms | 157 | 123 |
| | 504,212 | 376,443 |
| **Analysis by fund** | | |
| Unrestricted funds | 443,234 | 330,443 |
| Restricted funds | 60,978 | 46,000 |
| | 504,212 | 376,443 |

### 5 Income from investments

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Interest receivable | 4,284 | 4,463 |

### 6 Charitable activities

| | Charitable activities 2026 £ | Charitable activities 2025 £ |
|---|---|---|
| Staff costs | 365,444 | 277,331 |
| Depreciation and impairment | 11,952 | 10,511 |
| Toys and equipment | 16,661 | 10,628 |
| Food | 2,373 | 1,416 |
| Uniforms | 1,200 | 879 |
| Training | 890 | 1,405 |
| Gift cards | - | 1,046 |
| Postage and stationery | 1,185 | 1,544 |
| Cleaning and maintenance | 10,407 | 2,855 |
| Phone | 1,276 | 863 |
| Insurance | 1,681 | 1,541 |
| Activities | 2,362 | 980 |
| Ofsted fees | 255 | 525 |
| Travel | 460 | 217 |
| Independent examination fee & payroll processing | 5,832 | 5,466 |
| Consultancy | 6,395 | 6,610 |
| Miscellaneous expenses & DBS | 877 | 1,949 |
| Fundraising | 1,968 | 591 |
| Legal fees | - | 6,795 |
| | 431,218 | 333,152 |
| | 431,218 | 333,152 |
| **Analysis by fund** | | |
| Unrestricted funds | 374,870 | 297,194 |
| Restricted funds | 56,348 | 35,958 |
| | 431,218 | 333,152 |

### 7 Trustees

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

### 8 Employees

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| | 21 | 17 |

**8 Employees** **(Continued)**

| Employment costs | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 336,145 | 259,927 |
| Social security costs | 23,130 | 12,484 |
| Other pension costs | 6,169 | 4,920 |
| | 365,444 | 277,331 |

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**

| | Leasehold improvements | Fixtures and fittings | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| Transfers from predecessor charity | 21,055 | 60,611 | 81,666 |
| Additions | - | 4,133 | 4,133 |
| At 31 January 2026 | 21,055 | 64,744 | 85,799 |
| **Depreciation and impairment** | | | |
| Transfers from predecessor charity | 3,422 | 23,065 | 26,487 |
| Depreciation charged in the year | 2,106 | 9,846 | 11,952 |
| At 31 January 2026 | 5,528 | 32,911 | 38,439 |
| **Carrying amount** | | | |
| At 31 January 2026 | 15,527 | 31,833 | 47,360 |
| At 31 January 2025 | 17,633 | 37,546 | 55,179 |

**11 Creditors: amounts falling due within one year**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | - | 7,986 |
| Trade creditors | 158 | - |
| Other creditors | 1,304 | 1,126 |
| Accruals and deferred income | 2,835 | 2,583 |
| | 4,297 | 11,695 |

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | | Movement in funds | | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Balance at 1 February 2024 | Incoming resources | Resources expended | Transfers | Balance at 1 February 2025 | Incoming resources | Resources expended | Transfers | Balance at 31 January 2026 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Covenant grant | 44,100 | 45,500 | (35,458) | 3,734 | 57,876 | 7,988 | (16,946) | - | 48,918 |
| Other donations | 25 | 500 | (500) | (25) | - | - | - | - | - |
| E2 and EHCP funding | - | - | - | - | - | 20,046 | (7,361) | - | 12,685 |
| Expansion grant | - | - | - | - | - | 4,618 | (4,193) | - | 425 |
| SEN funding | - | - | - | - | - | 226 | (3,125) | 2,899 | - |
| Pupil Premiium funding | - | - | - | - | - | 2,954 | (3,035) | 81 | - |
| Eat. Sleep, Play grant | - | - | - | - | - | 23,270 | (20,240) | - | 3,030 |
| DAF funding | - | - | - | - | - | 1,876 | (1,448) | - | 428 |
| | 44,125 | 46,000 | (35,958) | 3,709 | 57,876 | 60,978 | (56,348) | 2,980 | 65,486 |

Covenant grants and other funding throughout the year are restricted and have been utilised during the year on property improvements and equipment at the premises. Some of these grants have also been utilised on day to day expenditure across a number of headings in accordance with the terms of the funding. Expansion Grants were granted from the local authority for the expansion to the working parent entitlements from September 2025. The Eat, Sleep Play Grant and the Covenant Grants were awarded to the settings from the Armed Forces Covenant to help support the local armed forces communities who attend. With these grants we have been able to improve the garden play areas and storage, as well as create new play and sleep rooms for our under 2 year olds.

- DAF is disability access funding and helps the settings make reasonable adjustments for disabled children attending the settings.
- SEN is special educational needs for setting support and resources to assist children who need extra support.
- Element 2 funding and Educational health and care plan (EHCP) are additional funding for children with complex needs that need higher support than SEN.
- Pupil premium allows the settings to invest in training and resources and tailor activities to help support disadvantaged children.

**13 Unrestricted funds**

| | | Movement in funds | | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Balance at 1 February 2024 | Incoming resources | Resources expended | Transfers | Balance at 1 February 2025 | Incoming resources | Resources expended | Transfers | Balance at 31 January 2026 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| General funds | 120,246 | 334,905 | (297,193) | (3,709) | 154,249 | 447,518 | (374,870) | (2,980) | 223,917 |
| | 120,246 | 334,905 | (297,193) | (3,709) | 154,249 | 447,518 | (374,870) | (2,980) | 223,917 |

### 14 Analysis of net assets between funds

| | Unrestricted funds 2026 | Restricted funds 2026 | Total 2026 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 January 2026:** | | | |
| Tangible assets | 234 | 47,126 | 47,360 |
| Current assets/(liabilities) | 223,683 | 18,360 | 242,043 |
| | 223,917 | 65,486 | 289,403 |

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 January 2025:** | | | |
| Tangible assets | 311 | 54,868 | 55,179 |
| Current assets/(liabilities) | 153,938 | 3,008 | 156,946 |
| | 154,249 | 57,876 | 212,125 |

### 15 Related party transactions

There were no disclosable related party transactions during the year.

Charity registration number 1204968 (England and Wales)

# CATTERICK GARRISON PRE SCHOOL GROUP

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 JANUARY 2026

# CATTERICK GARRISON PRE SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | |
|---|---|
| **Trustees** | |
| Managing Trustee | Lieutenant Colonel CPM Anderson RA |
| Treasurer | Clare Marx |
| Committee Member | Claire Marshall |
| Committee Member | Cathy Roberts |
| Committee Member | Lieutenant Colonel David Anderson |
| **Charity number** | 1204968 |
| **PLA Registration No** | 30379 |
| **Group Membership** | White Rabbit<br>White Rabbit Pre-School<br>Yellow Ribbon Pre-School |
| **Registered office** | Hipswell Lodge<br>Smuts Road<br>Catterick Garrison<br>North Yorkshire<br>United Kingdom<br>DL9 3AX |
| **Independent examiner** | Azets Audit Services<br>Wynyard Park House<br>Wynyard Avenue<br>Wynyard<br>United Kingdom<br>TS22 5TB |
| **Bankers** | The Royal Bank of Scotland<br>Holt's Farnborough Branch<br>Lawrie House<br>Victoria Road<br>Farnborough<br>GU14 7NR |

# CATTERICK GARRISON PRE SCHOOL GROUP

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# CATTERICK GARRISON PRE SCHOOL GROUP

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 JANUARY 2026*

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The trustees present their annual report and financial statements for the year ended 31 January 2026.

The accounts comply with the Charity's governing document and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Any Pre-School or Pre-School Group with an income of over £100,000 pa is required to submit a formal annual report and statement of accounts for the financial year.

Catterick Garrison Pre-School Group (CGPG) was registered as a charity (CIO) on 29 September 2023. It is governed by the Tri Service constitution. The charity is run in accordance with the Charity Act 2011. All facilities making up the CGPG have been inspected during the period and registered by OFSTED.

**Objectives and activities**
The aim of the Catterick Garrison Pre-School Group is:

*"To provide a range of quality Early Years Education and childcare services in response to the need of families living in Catterick Garrison and Ripon".*

**Governing Principles**
**Response to Need** - Many changes have taken place over the years affecting the Pre-Schools in the Garrison and we have responded to the needs of the Garrison. Re-organisation involving staff, buildings, delivery of services and finances is ongoing, improving the service we offer and listening to the needs of our customers.

**Quality of Service** - The CGPG is managed by one committee made up of volunteers; this ensures that a high standard of provision is provided throughout. The CGPG maintains close links with the LA schools and Early Years Team, North Yorkshire.

Most staff are qualified and if not encouraged to participate in training both internal and external. They are employed subject to a DBS and reference checks. The Pre-Schools for 3-5 year olds have a staff to child ratio 1:8 as opposed to 1:13 in school nurseries. This allows for greater individual attention and enhances the quality of education given. The provision of choice to parents enriches the social fabric of the Garrison Community.

**Accountability** - The group is registered with OFSTED and Settings have all passed their inspections. It is accountable to the Management Committee for all aspects of operation including Health and Safety, Fire Prevention, security, employment regulations. All settings are regularly inspected by Citation for Employment and Health and Safety. The accounts are examined annually by Azets Accountants. The CGPG is financially accountable to the LA for funded two, three and four year olds.

**Value for Money** - The group has met challenges in the past financial year with the rising business costs. Fees are comparable with other settings in the area.

All the Pre-Schools fundraise to improve their facilities.

**Staff Training**
All Early Years Practitioners in our Settings are qualified as Early Years Educators (new name) or they are working towards this qualification. Practitioners complete annual training on Safeguarding Children, Food Hygiene and Prevent Duty. The Local Authority still provides SEND training for free and Leadership Courses at a cost to each setting.

**WHITE RABBIT**
**Manager; Miss C Roberts**
**Deputy Manager: Miss S Barker**

The Pre-School consists of 2 large playrooms, toilet areas, kitchens and Supervisor's office. It also has a grassed and paved, fenced play area, a soft play area and car parking.

- Opened: 1984
- Age range: 0 - 5 years
- Capacity: 40 Children
- Staff: 5
- Ratio of staff to children: 0-2 years: 1:3
  2-3 years: 1:4
  3-5 years: 1:8
- Sessions offered:
  Monday - Friday 9 am - 3 pm
  Term time only Early Club 7.45 am – 9 am

- Fees: Under 2's £23.22 per 3 hr session or £46.44 a day
  Under 3's £23.22 per 3 hr session or £46.44 a day
  Over 3's £23.22 per 3 hr session or £46.44 a day

Holiday clubs during half term when sufficient need for children aged 1 - 5 years.

**WHITE RABBIT PRE-SCHOOL**

**Manager: Miss C Roberts**
**Deputy Manager: Miss S Barker**

The White Rabbit Pre School is registered for 26 children. It is based next to Wavell Infant and Junior School.

- Opened: 2007
- Age range: 3 - 4 years
- Capacity: 30
- Staff: 5.
- Ratio of staff to children: 3-11 years 1:8

Session offered: Monday - Friday Term Time Only:

- Fees: Half Session £23.22 per 3 hr session or £46.44 a day
  Full Session £23.22 per 3 hr session or £46.44 a day

Holiday clubs during half term when sufficient need for children aged 1 - 5 years.

**YELLOW RIBBON PRE-SCHOOL**

**Manager: Mrs C Marshall**
**Deputy Manager: Nicole Taylor**

The Yellow Ribbon Pre-School is registered for 40 children. It is based at Claro Barracks Ripon.

- Opened: 2007
- Age range: 6 months - 4 years
- Capacity: 40 Children
- Staff: 6.
- Ratio of staff to children: under 2's 1:3
  2-3 years 1:4
  3-4 years 1:8

- Session offered: Monday - Friday Term Time Only: 9.15 am - 15.15pm
- Top up time is also available from 7.45am to 5.15pm
- Fees: Under 2's £23.22 per 3 hr session or £46.44 a day
  Under 3's £23.22 per 3 hr session or £46.44 a day
  Over 3's £23.22 per 3 hr session or £46.44 a day

Holiday clubs run throughout the school holidays for children aged 5 years and under

**Number of pre-school places available**

With the current staffing level there are 10 sessions available throughout CGPG, children with SEN who receive no funding impact on ratios and staffing throughout the session. This figure is based on capacity and the number of sessions available in the mornings and afternoon on any weekday in term time.

**Statement of accounts**
A single account is run for the Group with each Setting having a sub account within the whole. The account is maintained by the Treasurer. There is a monthly audit carried out and it is presented for external examination annually. The statement of accounts is as at 31st January 2026, and is set out on pages 7 – 18.

It should be noted that the population in a military community can fluctuate widely over a short period of time. To compensate for periods of lowered income but to give staff a degree of job continuity a cash reserve is kept.

The Group as a whole continually monitors the needs of the Garrison and as the need for childcare is identified the CGPG will endeavour to meet them.

The Trustees consider that reserves should be maintained to cover approximately six months operating expenditure which would be in the region of £100000 and reserves are currently below this level. It has been agreed that there will be an increase on fees this year to re-establish the reserves.

The Trustees have reviewed the principle risks to which the organisation is liable and consider that all necessary procedures are in place to mitigate such matters

**Structure, governance and management**
The trustees who served during the year and up to the date of signature of the financial statements were:
C Marx
Lieutenant Colonel C Anderson
Ms C Marshall
Ms C Roberts

**Summary**
The CGPG Practitioners continue to access training and support through the Early Years Consultant and Development team to deliver the Foundation Stage effectively.

The Group is continuing to work closely with all the Schools and Settings in the area ensuring a smooth transition from the settings into schools. Setting supervisors continue to attend transitions meetings held by NYCC consultants which also encourage all Childcare Settings in the area to share good practice.

As Chair of Catterick Garrison Pre-School Group, I would like to express my sincere thanks to all Staff for their commitment, hard work and support during the last year.

.....
**Lieutenant Colonel C Anderson**
**Managing Trustee**

Date: .....

# CATTERICK GARRISON PRE SCHOOL GROUP

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 JANUARY 2026*

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# CATTERICK GARRISON PRE SCHOOL GROUP

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CATTERICK GARRISON PRE SCHOOL GROUP

I report to the trustees on my examination of the financial statements of Catterick Garrison Pre School Group (the charity) for the year ended 31 January 2026.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Graham Fitzgerald BA FCA DChA**
**for and on behalf of Azets Audit Services**

Chartered Accountants

Wynyard Park House
Wynyard Avenue
Wynyard
TS22 5TB
United Kingdom

Dated: .....

# CATTERICK GARRISON PRE SCHOOL GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 JANUARY 2026*

| | Notes | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **3** | - | - | - | 120,246 | 44,125 | 164,371 |
| Charitable activities | **4** | 443,234 | 60,978 | 504,212 | 330,443 | 46,000 | 376,443 |
| Investments | **5** | 4,284 | - | 4,284 | 4,463 | - | 4,463 |
| **Total income** | | 447,518 | 60,978 | 508,496 | 455,152 | 90,125 | 545,277 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | **6** | 374,870 | 56,348 | 431,218 | 297,194 | 35,958 | 333,152 |
| **Net incoming resources before transfers** | | 72,648 | 4,630 | 77,278 | 157,958 | 54,167 | 212,125 |
| Gross transfers between funds | | (2,980) | 2,980 | - | (3,709) | 3,709 | - |
| **Net income for the year/ Net movement in funds** | | 69,668 | 7,610 | 77,278 | 154,249 | 57,876 | 212,125 |
| Fund balances at 1 February 2025 | | 154,249 | 57,876 | 212,125 | - | - | - |
| **Fund balances at 31 January 2026** | | 223,917 | 65,486 | 289,403 | 154,249 | 57,876 | 212,125 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CATTERICK GARRISON PRE SCHOOL GROUP

## BALANCE SHEET

### *AS AT 31 JANUARY 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **10** | | 47,360 | | 55,179 |
| **Current assets** | | | | | |
| Cash at bank and in hand | | 246,340 | | 168,641 | |
| **Creditors: amounts falling due within one year** | **11** | (4,297) | | (11,695) | |
| Net current assets | | | 242,043 | | 156,946 |
| **Total assets less current liabilities** | | | 289,403 | | 212,125 |
| **Income funds** | | | | | |
| Restricted funds | **12** | | 65,486 | | 57,876 |
| Unrestricted funds | | | | | |
| General funds | **13** | 223,917 | | 154,249 | |
| | | | 223,917 | | 154,249 |
| | | | 289,403 | | 212,125 |

The financial statements were approved by the Trustees on .....

.....
Lieutenant Colonel C Anderson
**Trustee**

**1 Accounting policies**

**Charity information**

Catterick Garrison Pre School Group provides a range of early years education and childcare services in Catterick Garrison and Ripon.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

The accounts for the prior period cover the period from the registration of the charity on 29 September 2023 to the period end of 31 January 2025.

**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.

**1 Accounting policies** **(Continued)**

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.

**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:

| | |
|---|---|
| Leasehold improvements | 10% straight line |
| Fixtures and fittings | 25% 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.

***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.

**1 Accounting policies** **(Continued)**

***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.

**1.9 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.

**1.10 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.

**3 Donations and legacies**

| | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|
| | 2026 | 2025 | 2025 | 2025 |
| | £ | £ | £ | £ |
| Transfers from predecessor charity | - | 120,246 | 44,125 | 164,371 |

The above 2025 donation represented the transfer in of the funds of the predecessor charity in the previous year.

### 4 Charitable activities

| | Charitable activities 2026 £ | Charitable activities 2025 £ |
|---|---|---|
| Attendance fees | 46,341 | 79,701 |
| Activities | - | 24 |
| E2 and EHCP | 20,046 | - |
| Local Authority Funding | 393,380 | 248,489 |
| Covenant grants | 35,784 | 46,000 |
| Fundraising | 3,522 | 781 |
| Other income | 3,106 | 1,325 |
| DAF | 1,876 | - |
| Sale of uniforms | 157 | 123 |
| | 504,212 | 376,443 |
| **Analysis by fund** | | |
| Unrestricted funds | 443,234 | 330,443 |
| Restricted funds | 60,978 | 46,000 |
| | 504,212 | 376,443 |

### 5 Income from investments

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Interest receivable | 4,284 | 4,463 |

### 6 Charitable activities

| | Charitable activities 2026 £ | Charitable activities 2025 £ |
|---|---|---|
| Staff costs | 365,444 | 277,331 |
| Depreciation and impairment | 11,952 | 10,511 |
| Toys and equipment | 16,661 | 10,628 |
| Food | 2,373 | 1,416 |
| Uniforms | 1,200 | 879 |
| Training | 890 | 1,405 |
| Gift cards | - | 1,046 |
| Postage and stationery | 1,185 | 1,544 |
| Cleaning and maintenance | 10,407 | 2,855 |
| Phone | 1,276 | 863 |
| Insurance | 1,681 | 1,541 |
| Activities | 2,362 | 980 |
| Ofsted fees | 255 | 525 |
| Travel | 460 | 217 |
| Independent examination fee & payroll processing | 5,832 | 5,466 |
| Consultancy | 6,395 | 6,610 |
| Miscellaneous expenses & DBS | 877 | 1,949 |
| Fundraising | 1,968 | 591 |
| Legal fees | - | 6,795 |
| | 431,218 | 333,152 |
| | 431,218 | 333,152 |
| **Analysis by fund** | | |
| Unrestricted funds | 374,870 | 297,194 |
| Restricted funds | 56,348 | 35,958 |
| | 431,218 | 333,152 |

### 7 Trustees

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

### 8 Employees

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| | 21 | 17 |

**8 Employees** **(Continued)**

| Employment costs | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 336,145 | 259,927 |
| Social security costs | 23,130 | 12,484 |
| Other pension costs | 6,169 | 4,920 |
| | 365,444 | 277,331 |

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**

| | Leasehold improvements | Fixtures and fittings | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| Transfers from predecessor charity | 21,055 | 60,611 | 81,666 |
| Additions | - | 4,133 | 4,133 |
| At 31 January 2026 | 21,055 | 64,744 | 85,799 |
| **Depreciation and impairment** | | | |
| Transfers from predecessor charity | 3,422 | 23,065 | 26,487 |
| Depreciation charged in the year | 2,106 | 9,846 | 11,952 |
| At 31 January 2026 | 5,528 | 32,911 | 38,439 |
| **Carrying amount** | | | |
| At 31 January 2026 | 15,527 | 31,833 | 47,360 |
| At 31 January 2025 | 17,633 | 37,546 | 55,179 |

**11 Creditors: amounts falling due within one year**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | - | 7,986 |
| Trade creditors | 158 | - |
| Other creditors | 1,304 | 1,126 |
| Accruals and deferred income | 2,835 | 2,583 |
| | 4,297 | 11,695 |

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | | Movement in funds | | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Balance at 1 February 2024 | Incoming resources | Resources expended | Transfers | Balance at 1 February 2025 | Incoming resources | Resources expended | Transfers | Balance at 31 January 2026 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Covenant grant | 44,100 | 45,500 | (35,458) | 3,734 | 57,876 | 7,988 | (16,946) | - | 48,918 |
| Other donations | 25 | 500 | (500) | (25) | - | - | - | - | - |
| E2 and EHCP funding | - | - | - | - | - | 20,046 | (7,361) | - | 12,685 |
| Expansion grant | - | - | - | - | - | 4,618 | (4,193) | - | 425 |
| SEN funding | - | - | - | - | - | 226 | (3,125) | 2,899 | - |
| Pupil Premiium funding | - | - | - | - | - | 2,954 | (3,035) | 81 | - |
| Eat. Sleep, Play grant | - | - | - | - | - | 23,270 | (20,240) | - | 3,030 |
| DAF funding | - | - | - | - | - | 1,876 | (1,448) | - | 428 |
| | 44,125 | 46,000 | (35,958) | 3,709 | 57,876 | 60,978 | (56,348) | 2,980 | 65,486 |

Covenant grants and other funding throughout the year are restricted and have been utilised during the year on property improvements and equipment at the premises. Some of these grants have also been utilised on day to day expenditure across a number of headings in accordance with the terms of the funding. Expansion Grants were granted from the local authority for the expansion to the working parent entitlements from September 2025. The Eat, Sleep Play Grant and the Covenant Grants were awarded to the settings from the Armed Forces Covenant to help support the local armed forces communities who attend. With these grants we have been able to improve the garden play areas and storage, as well as create new play and sleep rooms for our under 2 year olds.

- DAF is disability access funding and helps the settings make reasonable adjustments for disabled children attending the settings.
- SEN is special educational needs for setting support and resources to assist children who need extra support.
- Element 2 funding and Educational health and care plan (EHCP) are additional funding for children with complex needs that need higher support than SEN.
- Pupil premium allows the settings to invest in training and resources and tailor activities to help support disadvantaged children.

**13 Unrestricted funds**

| | | Movement in funds | | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Balance at 1 February 2024 | Incoming resources | Resources expended | Transfers | Balance at 1 February 2025 | Incoming resources | Resources expended | Transfers | Balance at 31 January 2026 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| General funds | 120,246 | 334,905 | (297,193) | (3,709) | 154,249 | 447,518 | (374,870) | (2,980) | 223,917 |
| | 120,246 | 334,905 | (297,193) | (3,709) | 154,249 | 447,518 | (374,870) | (2,980) | 223,917 |

### 14 Analysis of net assets between funds

| | Unrestricted funds 2026 | Restricted funds 2026 | Total 2026 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 January 2026:** | | | |
| Tangible assets | 234 | 47,126 | 47,360 |
| Current assets/(liabilities) | 223,683 | 18,360 | 242,043 |
| | 223,917 | 65,486 | 289,403 |

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 January 2025:** | | | |
| Tangible assets | 311 | 54,868 | 55,179 |
| Current assets/(liabilities) | 153,938 | 3,008 | 156,946 |
| | 154,249 | 57,876 | 212,125 |

### 15 Related party transactions

There were no disclosable related party transactions during the year.