CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Penrith Pre-School Nursery & Toddler Group		
On accounts for the year ended	28 February 2026	**Charity no (if any)**	525136
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28/02/2026.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:	J Fisher	**Date:**	24/6/2026
Name:	Jackie Fisher		
Relevant professional qualification(s) or body (if any):			
Address:	Beach Villa Drigg Road Seascale CA20 1NS		

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	None

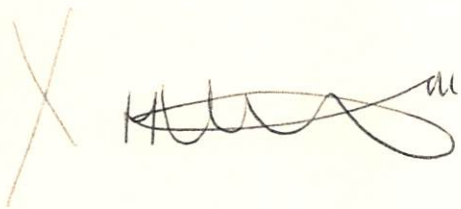
PENRITH PRE-SCHOOL & NURSERY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2026 (STATEMENT OF FINANCIAL ACTIVITES)

2025	INCOME	2026	2025	EXPENDITURE	2026
158,708.54	Nursery Education Grant	137,884.69	97,391.17	Wages & Floats	106,766.83
2,687.10	Pre-School Fees	5,749.50	15,012.82	PAYE & Nest Pension	9,333.37
37.50	Toddler Group Fees	0.00	6,550.00	Rent & Buildings Insurance	6,550.00
18,120.74	Other Grants	18,132.11	1,252.08	Insurance & PSLA Membership	1,877.09
315.00	Nursery Tax Credits	0.00	4,938.22	Utility Costs. Gas/electric/water	4,763.00
89.01	Donations	50.00	9,082.77	Play Resources including EYPP	7,943.11
625.18	Raffles	371.00	1,946.48	Repairs & Decorations	1,663.88
60.00	Photograph Commission	26.42	178.66	Refreshments	568.07
50.00	Summer Fund Raising	0.00	215.50	Stationery	305.96
164.29	Christmas Fund Raising	0.00	1,909.99	Cleaning/Toiletries/1st Aid	1,693.68
93.00	Recycling of items (phones/clothing/gadgets)	23.60	42.00	Fund Raising Costs	99.99
2,066.19	Skipton Interest	2,363.36	2,241.92	Postage, Telephone & Internet	4,271.20
0.00	Nursery Outing Income	55.86	1,324.26	Subscriptions	1,063.34
0.00	Refund for broken phone	219.99	380.52	Sundries	352.61
			150.00	Courses/Training resources	208.60
	Excess Expenditure		40,400.16	Excess Income	17,415.80
183,016.55		**164,876.53**	**183,016.55**		**164,876.53**

PENRITH PRESCHOOL AND NURSERY
STATEMENT OF FINANCIAL POSITION
BALANCE SHEET AS AT 28 FEBRUARY 2026

	28-Feb-26		28-Feb-25	
	£	£	£	£
CURRENT ASSETS				
Investments	102,363		84,574	
Cash at bank and in hand	36,460		36,834	
Total Current Assets		138,823		121,408
TOTAL NET ASSETS		138,823		121,408
FUNDS OF THE CHARITY				
Balance brought forward	121,408		81,007	
Transfer of Funds	-		-	
Excess Income/Expenditure	17,415		40,401	
Total Funds		138,823		121,408



Penrith Pre-School Nursery

Balance Sheet

As of 28 Feb, 2026

	TOTAL	
	AS OF 28 FEB, 2026	AS OF 28 FEB, 2025 (PY)
Fixed Asset		
Total for Fixed Asset		
Cash at bank and in hand		
Co-Operative Bank Account	36,459.23	36,784.01
Petty Cash	0.00	50.00
Skipton 30 Day Notice Account	102,363.36	84,572.78
Total for Cash at bank and in hand	**£138,822.59**	**£121,406.79**
Debtors		
Debtors	0.00	0.00
Total for Debtors	**£0.00**	**£0.00**
NET CURRENT ASSETS	**£138,822.59**	**£121,406.79**
Creditors: amounts falling due within one year		
Trade Creditors		
Creditors	0.00	
Total for Trade Creditors	**£0.00**	
Total for Creditors: amounts falling due within one year	**£0.00**	
NET CURRENT ASSETS (LIABILITIES)	**£138,822.59**	**£121,406.79**
TOTAL ASSETS LESS CURRENT LIABILITIES	**£138,822.59**	**£121,406.79**
TOTAL NET ASSETS (LIABILITIES)	**£138,822.59**	**£121,406.79**
Charity Funds		
Opening Balance Equity	45,370.06	45,370.06
Retained Earnings	76,036.73	35,636.57
Surplus/(Deficit)	17,415.80	40,400.16
Total for Charity Funds	**£138,822.59**	**£121,406.79**



Penrith Pre-School Nursery

Financial Activities

1 March, 2025-28 February, 2026

	TOTAL	
	MAR 1 2025 - FEB 28 2026	MAR 1 2024 - FEB 28 2025 (PY)
Income		
Fundraising Account		
Christmas Fundraising		791.47
Raffles Income	371.00	
Summer Fundraising		50.00
Total for Fundraising Account	**£371.00**	**£841.47**
Grant Income		
Disability Access Funds	3,831.77	910.00
EYPP Grant		1,090.00
Nursery Education Grant (2 year olds)	56,567.76	58,809.93
Nursery Education Grant (3 & 4 year olds)	81,316.93	99,898.61
Nursery Tax Credits		315.00
Other Grants	3,708.37	2,791.68
SEN Funding	10,591.97	12,485.37
SEND Funding		-38.45
Under 2 Funding		909.09
Total for Grant Income	**£156,016.80**	**£177,171.23**
Other Income	£219.99	-£26.95
Donations	50.00	89.01
Extended Hours	5,749.50	2,687.10
Nursery Outings Income	55.86	
Photograph Commission	26.42	60.00
Rag Bag Income	23.60	93.00
Snack Money		-10.97
Total for Other Income	**£6,125.37**	**£2,891.19**
Sales of Product Income		9.60
Toddlers Group Income		37.50
Total for Income	**£162,513.17**	**£180,950.99**
Total	**£162,513.17**	**£180,950.99**
Expenditures		
Entertainment Meals	305.60	301.15
EYPP Spend	4,225.13	4,315.10
Fundraising Costs	99.99	42.00
Milk and Snack	£72.37	£72.76
Milk		1.45
Snack / Refreshments	190.10	104.45
Total for Milk and Snack	**£262.47**	**£178.66**
Overheads		
Cleaning Resources, Toiletries & First Aid	1,117.24	1,409.07
Gas / Electric / Water	4,763.00	4,938.22
Independent Examination Fees	80.00	80.00
Licenses and Subscriptions	1,063.34	1,324.26
Postage and Telephone	2,781.77	1,187.19
Printing and Postage	1,284.44	954.73
PSLA Membership & Insurance	1,877.09	1,252.08
Rent	6,550.00	6,550.00
Repairs and Decoration	1,663.88	1,946.48

Penrith Pre-School Nursery

Financial Activities

1 March, 2025-28 February, 2026

	TOTAL	
	MAR 1 2025 - FEB 28 2026	MAR 1 2024 - FEB 28 2025 (PY)
Staff Training	208.60	150.00
Stationery	305.96	215.50
Waste Collection	576.44	284.67
Website Hosting Fees	204.99	100.00
Total for Overheads	**£22,476.75**	**£20,392.20**
Play Resources	£1,874.32	£4,197.72
Nursery Trips	1,406.00	569.95
Total for Play Resources	**£3,280.32**	**£4,767.67**
SEND Expenditure	437.66	
Staff Costs		
Nest Pension Costs	1,456.34	4,088.74
PAYE & NIC Costs	7,877.03	16,322.85
Staff Net Wages	106,766.83	97,391.17
Total for Staff Costs	**£116,100.20**	**£117,802.76**
Unapplied Cash Bill Payment Expenditure	0.00	0.00
Uniforms	256.83	216.25
Total for Expenditures	**£147,444.95**	**£148,015.79**
Net Operating Income	**£15,068.22**	**£32,935.20**
Other Income		
Employers NIC Allowance		5,398.77
Skipton Interest	2,363.36	2,066.19
Total for Other Income	**£2,363.36**	**£7,464.96**
Other Expenditures		
Other Expenditure	15.78	
Total for Other Expenditures	**£15.78**	
Net Other Income	**£2,347.58**	**£7,464.96**
Net Income/(Expenditure)	**£17,415.80**	**£40,400.16**

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name : Penrith Pre-School Nursery & Toddler Group	No (if any) 525136

Receipts and payments accounts

CC16a

For the period from	Period start date 01/03/2025	To	Period end date 28/02/2026

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Nursery Education Core Funding	137,885	-	-	137,885	158,709
Other Trading	24,628	-	-	24,628	22,242
Investment Income	2,363	-	-	2,363	2,066
	-	-	-	-	
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	164,877	-	-	164,877	183,017
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	164,877	-	-	164,877	183,017
A3 Payments					
Raising Funds	100	-	-	100	42
Other	147,361	-	-	147,361	142,573
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	147,461	-	-	147,461	142,615
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	147,461	-	-	147,461	142,615
Net of receipts/(payments)	17,416	-	-	17,416	40,402
A5 Transfers between funds	-	-	-	-	
A6 Cash funds last year end	121,408	-	-	121,408	81,006
Cash funds this year end	138,824	-	-	138,824	121,408

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at Bank and in Hand	36,460	-	-
	Skipton Building Society	102,364	-	-
		-	-	-
	Total cash funds (agree balances with receipts and payments account(s))	138,824	-	-

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	[signature]	HAYLEY ATKINSON	27/9/26

Penrith Pre-School Nursery and Toddler Group

Trustee's Report 2026

As always things are ever changing and to keep up with this and within our requirements for the Early Years Foundation Stage that we offer as a setting, updates to information sharing have been implemented. The nursery sustainability action plan continues to be worked through with new recycling bins in and out and a local collection fortnightly. The staff team have implemented an interesting and varied curriculum this year and for the first time in a good few years the weather has been on our side during the summer in fact so warm we had to put a warm weather policy in place, and at times it was to warm to implement our outdoor learning safely. The outdoor area is becoming more established with purchases to support larger motor skills being purchased to support physical skills in our cohort and a further action plan is in place to support our new 26-27 cohort which will have a focus on experiences and opportunities for children that disadvantage and vulnerabilities within families bring, and how this can impact children We have plans to construct a sensory room making further adjustments to the setting to enable lots of children to attend, who have additional needs and Education, Health, Care plans in place, to be supported in session , this is a vital part of our role and one which the team are passionate about providing, this difference made to aspirations and outcomes for these children and the support to families is not an easy role but the team take it on regardless for the changes it make to the lives of these families, the staff team have shared their experience in early years to support our students again this year

Finances are now well established, this is through had work and commitment to the nursery, and numbers are good in both our 2yrs provision and 3yrs provision. We look forward to another successful academic year in 2026-2027, and making an impact to local families through our nurtured, inclusive learning environment where we play, learn and achieve together

Signed.....

Date ...05/10/26