

PENNY POT UNDER 5'S CRECHE
FOR THE YEAR ENDED 31 DECEMBER 2020
REGISTERED CHARITY NUMBER : 1072870



R Stride & Co LLP

**Penny Pot Under 5's Creche
Contents of the Accounts
For The Year Ended 31 December 2020**

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**Penny Pot Under 5's Creche
Charity Details
For The Year Ended 31 December 2020**

Address	Jubilee Centre
	Hildebrand Baracks, Penny Pot Lane
	Harrogate
	North Yorkshire
	HG3 2SD
Accountants	R Stride & Co LLP
	The Old Coach House
	Rear of Eastville Terrace, Ripon Road
	Harrogate
	North Yorkshire
Trustees	HG1 3HJ
	John Armstrong
	Helen Parker
	Gemma Fulton
	Barry Appleton

**Penny Pot Under 5's Creche
Trustees Report
For The Year Ended 31 December 2020**

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

.....
Penny Pot Under 5's Creche
25th March 2021

I report on the accounts which are set out on pages 4 to 7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees, 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 all 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached

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Robin Stride FMAAT
R Stride & Co LLP
The Old Coach House
Rear of Eastville Terrace, Ripon Road
Harrogate
North Yorkshire
HG1 3HJ

25th March 2021

**Penny Pot Under 5's Creche
Profit and Loss Account
For The Year Ended 31 December 2020**

	2020		2019	
	£	£	£	£
Turnover				
Sales		120,931		174,502
Cost of Sales				
Food purchases	2,899		6,497	
Consumables	1,746		17,635	
Subcontractor costs	2,803		-	
		7,448		24,132
GROSS PROFIT		113,483		150,370
Other Operating Income				
Grants and subsidies received	21,312		-	
		21,312		-
		134,795		150,370
Other Income				
Bank interest receivable		39		57
		134,834		150,427
Expenditure				
Wages and salaries	124,344		130,122	
Employers NI	3,799		470	
Employers pensions	3,727		3,179	
Computer software, consumables and maintenance	2,516		-	
Repairs, renewals and maintenance	125		2,367	
Insurance	1,141		843	
Printing, postage and stationery	392		376	
Advertising and marketing costs	379		1,005	
Training seminars and workshops	781		447	
Telephone and Mobile	1,004		1,201	
Website costs	115		324	
Accountancy fees	908		904	
HR Fees	1,224		1,224	
Subscriptions	525		3,406	
Sundry expenses	289		-	
Water costs	590		470	
DBS costs	58		186	
		141,917		146,524
		(7,083)		3,903
				...CONTINUED

Penny Pot Under 5's Creche
Profit and Loss Account (continued)
For The Year Ended 31 December 2020

Depreciation

Depreciation	1,094		1,138	
		1,094		1,138
		(8,177)		2,765

Finance Costs

Other interest payable	56		-	
		56		-

NET LOSS

(8,233)	2,765
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**Penny Pot Under 5's Creche
Balance Sheet
As at 31 December 2020**

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		5,735		6,449
CURRENT ASSETS					
Cash at bank and in hand		26,834		35,313	
Other Taxes and Social Security		1,431		-	
		<u>28,265</u>		<u>35,313</u>	
CURRENT LIABILITIES					
Trade creditors		1		-	
Net wages		325		-	
Pension Control		779		767	
Margaret Heys		1,295		1,163	
		<u>2,400</u>		<u>1,930</u>	
NET CURRENT ASSETS			25,865		33,383
TOTAL ASSETS LESS CURRENT LIABILITIES			31,600		39,832
NET ASSETS			31,600		39,832
CAPITAL ACCOUNT					
Balance at 1 January 2020			39,833		37,067
Profit/(Loss) for the period/year			(8,233)		2,765
Balance Carried Forward			31,600		39,832

Penny Pot Under 5's Creche
Notes to the Accounts
For The Year Ended 31 December 2020

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2020	7,587	-	7,587
Additions	-	379	379
	<hr/>	<hr/>	<hr/>
As at 31 December 2020	7,587	379	7,966
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
As at 1 January 2020	1,138	-	1,138
Provided during the period	967	126	1,093
	<hr/>	<hr/>	<hr/>
As at 31 December 2020	2,105	126	2,231
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net Book Value			
As at 31 December 2020	5,482	253	5,735
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
As at 1 January 2020	6,449	-	6,449
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>