

**PENNY POT UNDER 5 PRESCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**



R Stride & Co LLP

**Penny Pot Under 5 Preschool
Contents of the Unaudited Accounts
For The Year Ended 31 December 2021**

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**Penny Pot Under 5 Preschool
Business Details
For The Year Ended 31 December 2021**

Proprietor	Penny Pot Pre School
Business	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 Harrogate HG1 3HJ

**Penny Pot Under 5 Preschool
Accounts Approval Statement
For The Year Ended 31 December 2021**

I approve these un-audited accounts which comprise a Profit and Loss Account, Balance Sheet and related notes.
I acknowledge my responsibility for the accounts including the provision of all the information and explanations necessary for the completion.

.....
Penny Pot Pre School
18th April 2022

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 2021.

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

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

18th April 2022

**Penny Pot Under 5 Preschool
Profit and Loss Account
For The Year Ended 31 December 2021**

	2021	2020
	£	£
Turnover		
Sales	176,006	120,931
Cost of Sales		
Food purchases	4,575	2,899
Consumables	18,666	1,746
Subcontractor costs	2,451	2,803
Wages and salaries	150,026	124,344
Employers NI	9,418	3,799
Employers pensions - defined contribution schemes	4,002	3,727
	189,138	139,318
GROSS LOSS	(13,132)	(18,387)
Other Operating Income		
Early Years Grant	54,680	-
Job retention scheme income	6,389	21,312
	61,069	21,312
	47,937	2,925
Other Income		
Bank interest receivable	3	39
	47,940	2,964
Expenditure		
Staff entertaining	442	-
Travel and Subsistence (General admin)	60	-
Computer software, consumables and maintenance	245	2,516
Repairs, renewals and maintenance	2,892	125
Insurance	973	1,141
Printing, postage and stationery	193	392
Advertising and marketing costs	818	379
Training seminars and workshops	2,711	781
Telephone and Mobile	867	1,004
Website costs	-	115
Accountancy fees	756	908
HR Fees	1,774	1,224
Subscriptions	2,725	525
Entertaining	151	-
Sundry expenses	650	289
Water costs	478	590
DBS costs	936	58
Skip Hire	280	-
	16,951	10,047
	30,989	(7,083)
		...CONTINUED

Penny Pot Under 5 Preschool
Profit and Loss Account (continued)
For The Year Ended 31 December 2021

Depreciation

Depreciation	2,609		1,094	
		<u>2,609</u>		<u>1,094</u>
		28,380		(8,177)

Finance Costs

Other interest payable	-		56	
		<u>-</u>		<u>56</u>

NET PROFIT

	<u>28,380</u>	<u>(8,233)</u>
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**Penny Pot Under 5 Preschool
Balance Sheet
As at 31 December 2021**

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible Assets	2	13,802	5,735
CURRENT ASSETS			
Trade debtors		1,037	-
Cash at bank and in hand		57,046	26,834
Other Taxes and Social Security		-	1,431
		<u>58,083</u>	<u>28,265</u>
CURRENT LIABILITIES			
Bank loans under 1yr		8,000	-
Trade creditors		1,002	1
Other Taxes and Social Security		2,903	-
Net wages		-	325
Pension Control		-	779
Margaret Heys		-	1,295
		<u>11,905</u>	<u>2,400</u>
NET CURRENT ASSETS		<u>46,178</u>	<u>25,865</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,980</u>	<u>31,600</u>
NET ASSETS		<u>59,980</u>	<u>31,600</u>
CAPITAL ACCOUNT			
Balance at 1 January 2021		31,600	39,833
Profit/(Loss) for the period/year		28,380	(8,233)
Balance Carried Forward		<u>59,980</u>	<u>31,600</u>

Penny Pot Under 5 Preschool
Notes to the Accounts
For The Year Ended 31 December 2021

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

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2021	-	7,587	379	7,966
Additions	100	10,027	550	10,677
As at 31 December 2021	100	17,614	929	18,643
Depreciation				
As at 1 January 2021	-	2,105	126	2,231
Provided during the period	15	2,327	268	2,610
As at 31 December 2021	15	4,432	394	4,841
Net Book Value				
As at 31 December 2021	85	13,182	535	13,802
As at 1 January 2021	-	5,482	253	5,735