

**PENNY POT UNDER 5 PRESCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



R Stride & Co LLP

Penny Pot Pre School
Contents of the unaudited accounts
For The Year Ended 31 December 2023

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**Penny Pot Pre School
Business Details
For The Year Ended 31 December 2023**

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, Ripon Road
Harrogate
North Yorkshire
HG1 3HJ

**Penny Pot Under 5 Preschool
Accounts Approval Statement
For The Year Ended 31 December 2023**

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.

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Penny Pot Under 5 Preschool

28th May 2024

**Penny Pot Under 5 Preschool
Accountant's Report
For The Year Ended 31 December 2023**

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 2023.

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

28th May 2024
R Stride & Co LLP
The Old Coach House
Rear of Eastville Terrace, Ripon Road
Harrogate
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HG1 3HJ

Penny Pot Pre School
Detailed Income and Expenditure Account
For The Year Ended 31 December 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		455,641		422,686
COST OF SALES				
Food Purchases	17,759		16,740	
Consumables	15,972		14,091	
Subcontractor costs	5,656		3,018	
Wages and salaries	369,319		326,565	
Employers NI	18,174		13,927	
Employers pensions - defined contribution schemes	<u>10,141</u>		<u>7,230</u>	
		<u>(437,021)</u>		<u>(381,571)</u>
GROSS SURPLUS		18,620		41,115
Administrative Expenses				
Staff entertaining	1,138		1,590	
Travel and subsistence expenses	9		-	
Computer software, consumables and maintenance	2,668		3,589	
Repairs, renewals and maintenance	711		19,996	
Insurance	967		288	
Printing, postage and stationery	293		1,423	
Advertising and marketing costs	46		-	
Training seminars and workshops	1,850		4,098	
Telephone and Mobile	1,172		764	
Accountancy fees	756		756	
HR Fees	1,224		1,224	
Subscriptions	3,169		390	
Charitable donations	200		100	
Depreciation	6,219		5,743	
Sundry expenses	-		1,189	
Water costs	841		545	
DBS costs	391		340	
Skip Hire	-		<u>280</u>	
		(21,654)		(42,315)
Other Operating Income				
Early Years Grant	<u>3,000</u>		<u>4,500</u>	
		<u>3,000</u>		<u>4,500</u>
OPERATING (DEFICIT)/SURPLUS		(34)		3,300
Other interest receivable and similar income				
Bank interest receivable	625		120	
		<u>625</u>		<u>120</u>
SURPLUS FOR THE FINANCIAL YEAR		591		3,420

**Penny Pot Pre School
Balance Sheet
As At 31 December 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		34,134		31,888
			34,134		31,888
CURRENT ASSETS					
Debtors	5	221		425	
Cash at bank and in hand		38,479		41,861	
		38,700		42,286	
Creditors: Amounts Falling Due Within One Year	6	(8,844)		(10,775)	
NET CURRENT ASSETS (LIABILITIES)			29,856		31,511
TOTAL ASSETS LESS CURRENT LIABILITIES			63,990		63,399
NET ASSETS			63,990		63,399
Income and Expenditure Account			63,990		63,399
MEMBERS' FUNDS			63,990		63,399

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Barry Appleton
Director

28th May 2024

The notes on pages 6 to 7 form part of these financial statements.

Penny Pot Pre School
Notes to the Financial Statements
For The Year Ended 31 December 2023

1. Tangible Assets

	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
As at 1 January 2023	100	41,442	929	42,471
Additions	299	7,616	549	8,464
As at 31 December 2023	<u>399</u>	<u>49,058</u>	<u>1,478</u>	<u>50,935</u>
Depreciation				
As at 1 January 2023	28	9,983	572	10,583
Provided during the period	55	5,861	302	6,218
As at 31 December 2023	<u>83</u>	<u>15,844</u>	<u>874</u>	<u>16,801</u>
Net Book Value				
As at 31 December 2023	<u>316</u>	<u>33,214</u>	<u>604</u>	<u>34,134</u>
As at 1 January 2023	<u>72</u>	<u>31,459</u>	<u>357</u>	<u>31,888</u>