

**PENNY POT UNDER 5 PRESCHOOL
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



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 2024**

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.

B Appleton

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Penny Pot Under 5 Preschool

8 March 2025

**Penny Pot Under 5 Preschool
Accountant's Report
For The Year Ended 31 December 2024**

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 2024.

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

8 March 2025

R Stride & Co LLP
The Old Coach House
Rear of Eastville Terrace, Ripon Road
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HG1 3HJ

**Penny Pot Pre School
Detailed Income and Expenditure Account
For The Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		508,348		455,641
COST OF SALES				
Food Purchases	20,830		17,759	
Consumables	9,364		15,972	
Subcontractor costs	3,830		5,656	
Wages and salaries	407,291		369,319	
Employers NI	24,167		18,174	
Employers pensions - defined contribution schemes	11,636		10,141	
		(477,118)		(437,021)
GROSS SURPLUS		31,230		18,620
Administrative Expenses				
Staff entertaining	2,024		1,138	
Travel and subsistence expenses	11		9	
Computer software, consumables and maintenance	3,354		2,668	
Repairs, renewals and maintenance	10,696		711	
Insurance	938		967	
Printing, postage and stationery	2,247		293	
Advertising and marketing costs	-		46	
Training seminars and workshops	3,598		1,850	
Telephone and Mobile	1,084		1,172	
Accountancy fees	756		756	
HR Fees	1,224		1,224	
Subscriptions	727		3,169	
Charitable donations	110		200	
Depreciation	6,354		6,219	
Water costs	769		841	
DBS costs	-		391	
		(33,892)		(21,654)
Other Operating Income				
Early Years Grant	-		3,000	
		-		3,000
OPERATING DEFICIT		(2,662)		(34)
Other interest receivable and similar income				
Bank interest receivable	848		625	
		848		625
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(1,814)		591

**Penny Pot Pre School
Balance Sheet
As At 31 December 2024**

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		36,213		34,134
			36,213		34,134
CURRENT ASSETS					
Debtors	5	-		221	
Cash at bank and in hand		44,377		38,479	
		44,377		38,700	
Creditors: Amounts Falling Due Within One Year	6	(18,414)		(8,844)	
NET CURRENT ASSETS (LIABILITIES)			25,963		29,856
TOTAL ASSETS LESS CURRENT LIABILITIES			62,176		63,990
NET ASSETS			62,176		63,990
Income and Expenditure Account			62,176		63,990
MEMBERS' FUNDS			62,176		63,990

For the year ending 31 December 2024 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

8 March 2025

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 2024	399	49,058	1,478	50,935
Additions	1,488	6,946	-	8,434
As at 31 December 2024	1,887	56,004	1,478	59,369
Depreciation				
As at 1 January 2024	83	15,844	874	16,801
Provided during the period	271	5,883	201	6,355
As at 31 December 2024	354	21,727	1,075	23,156
Net Book Value				
As at 31 December 2024	1,533	34,277	403	36,213
As at 1 January 2024	316	33,214	604	34,134