

BOBTAILS PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1105338

Details

Status Registered

Legal form Other

Registered 2004-08-05

Register [View on the Charity Commission register](#)

Contact

Address Bobtails
Bernice Terrace
Plymouth
PL4 7HW

Phone 01752225271

Email bobtails.finance@hotmail.com

Website www.bobtails.org.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY (A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHTS OF PARENTS TO TAKE RESPONSIBILITY FOR AND BECOMING INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS AND ABILITY (B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS (C) INSTIGATING AND ADHERING TO THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE

Activities: Full Day Care for children aged 2- 11 years. Pre school, Before school club, After school club and Holiday clubs.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFIEND
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£244,914	£260,796	-	-
2024-07-31	£256,954	£251,135	-	-
2023-07-31	£238,226	£250,435	-	-
2022-07-31	£222,215	£253,134	-	-
2021-07-31	£224,372	£230,590	-	-
2020-07-31	£222,740	£220,413	-	-

Trustees

Name	Role	Appointed
tracy hopkins	Chair	2018-10-01
Debra Bennett		2024-02-12
GLENN JORDAN		
Hannah Punchard		2024-01-08
sarah smithson		2018-10-01

BOBTAILS PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1105338

Accounts

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

BOBTAILS FULL DAY CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Trustees

Chair Person	Tracy Hopkins
Vice Chair	Glenn Jordan
Secretary	Andrew Gaved
Treasurer	Debra Bennett
Trustee	Sarah Smithson
Charity number	1180510

Principal address Bernice Terrace
Lipson Vale
Plymouth
Devon
PL4 7HW

Independer examiner Tamar Accounting
Citadel Lodge
2a Elliot Street
Plymouth
Devon
PL1 2PP

Bankers Lloyds TSB
8 Royal Parade
Plymouth
PL1 1HB

BOBTAILS FULL DAY CARE

CONTENTS

	Page
Report of the Trustees	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019)."

Structure, governance and management

Bobtails Full Day Care is governed by the Charity Commission and has adopted the relevant governing document from 9th February 2001.

The Chair and Trustees of the Committee can vote on a new Trustee at any time through the year and at the Annual General Meeting usually held in October each year.

Objectives and activities

The principal activity of the charity is the provision of childcare including before and After School Clubs and holiday activities for children in the Lipson, Plymouth area. The Pre-school is a body in membership of the Pre-school Learning Alliance. The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance. We are open 50 weeks of the year providing such services.

All trustees have complied with the duties in section 4 of the 2006 Act to have due regard to guidance on public benefit as published by the commission.

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

Financial Review

The balances in our Accounts at the close of business on 31 July 2025 were Main account £82,027.08, No2 Account £24,333.32. There is also £62,614.33 in our Contingency Funds. This is to cover 3 months running costs, any redundancies, maintenance repairs or renewals to the building that may come up in the next financial year.

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission when exercising their powers or duties.

Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs during the financial period and of its financial position at the end of the period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis, unless it is inappropriate to presume that the charity will continue in business.

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

Approved by the trustees and signed on their behalf by:

Signature.....

Signatory Name.....TRACY HOPKINS

Date.....18.05.26.....

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

Independent Examiner's Report to the trustees on the accounts of the charity for the year ended 31 July 2025

Report of the Independent Examiner to the trustees

I report to the Trustees on my examination of the financial statement of Bobtails Full Day Care (the Charity) for the year ended 31 July 2025 on pages 5 to 11.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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 examiners statement

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do 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.


Alexander Reynolds FCA

Tamar Accounting
2A Elliot Street
The Hoe
Plymouth
PL1 2PP

19 May 2026

BOBTAILS FULL DAY CARE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2025**

	NOTES	2025 Unrestricted Funds £	2024 Unrestricted Funds £
INCOME FROM:			
Incoming Resources	3	244,914	256,954
EXPENDITURE ON:			
Resources Expended	4	260,796	251,135
Net income/expenditure for the year/ net movement in funds		<u>(15,882)</u>	<u>5,819</u>
Fund balances as at 1 August 2024		87,515	81,696
Transfers to Contingency Fund		-	-
Fund balances at 31 July 2025		<u><u>71,633</u></u>	<u><u>87,515</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BOBTAILS FULL DAY CARE

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		37,676		38,332
Current assets					
Debtors	7	3,885		10,180	
Cash at bank and in hand		169,027		114,723	
		<u>172,912</u>		<u>124,903</u>	
Creditors: amounts falling due within one year	8	63,955		720	
Deferred Income		15,000		15,000	
		<u>78,955</u>		<u>15,720</u>	
Net current assets			93,957		109,183
Total assets less current liabilities			<u>131,633</u>		<u>147,515</u>
Capital and Reserves					
Unrestricted funds	9		71,633		87,515
Contingency funds			60,000		60,000
			<u>131,633</u>		<u>147,515</u>

The financial statements were approved by the Trustees on


.....
Rachel Dix
Childcare Manager

The notes on pages 9 to 11 form part of these accounts

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

1.1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), Financial Reporting standard102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be recognised reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.5 Taxation

The Charity is exempt from tax on its charitable activities

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2025
NOTES TO THE FINANCIAL STATEMENTS**

1.6 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion on the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.7 Related party disclosures

There were no Trustee's expenses paid for the year ended 31 July 2024 nor for the prior period.

2 Tangible Fixed Assets and Depreciation

Tangible fixed assets, excluding freehold land, are stated at cost less accumulated depreciation. Land is stated at valuation.

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives on the following bases:

Fixtures and Fittings	– 25% per annum reducing balance
Equipment	– 25% per annum reducing balance
Motor Vehicles	– 25% per annum reducing balance

**BOBTAILS FULL DAY CARE
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2025

3 Incoming Resources	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Fees	103,151	113,332
Plym CC	139,121	140,649
Grants	-	-
Fundraising	285	611
Other Income	953	1,118
Interest earned	1,404	1,244
	<u>244,914</u>	<u>256,954</u>

4 Resources Expended	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Purchases	14,251	9,622
Wages (incl grant funding to staff)	178,481	184,852
Ers NI and HMRC	16,274	13,590
Pensions	7,296	5,428
Rent (LVT)	11,700	9,000
Utilities	3,221	5,833
Maintenance/ Repair/Renewals	2,647	1,109
Cleaning and Laundry	3,874	3,184
Equipment	1,088	786
Bank Charges	533	554
Accountancy	720	720
Guardian HR Support	1,447	1,447
Hot Dinners	1,853	1,623
Advertising	192	48
Payroll Services	660	638
Professional Fees	526	341
Insurance	1,602	1,249
Stationery	869	870
Uniform	607	422
Telephone	2,222	1,500
Staff Training	1,710	850
Gifts	1,013	1,137
Travel	62	410
Health Assured	81	891
Sundry Expenses	1,273	1,010
Storage Unit	2,054	1,455
Depreciation Expense	656	875
Mini Bus Expenses	3,629	1,436
Subscriptions	255	255
	<u>260,796</u>	<u>251,135</u>

BOBTAILS FULL DAY CARE**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 JULY 2025****5 Trustees**

None of the trustees (or anyone connected with them) received any remuneration or benefits during the year,

6 Tangible fixed assets

	Leasehold Imp £	Equipment £	Fixtures and Fittings £	Motor vehicles £	Total £
Cost					
At 1 August 2024	35,710	28,929	25,631	6,900	97,170
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 July 2025	<u>35,710</u>	<u>28,929</u>	<u>25,631</u>	<u>6,900</u>	<u>97,170</u>
Depreciation and impairment					
At 1 August 2024	-	27,664	25,137	6,037	58,838
Charge for year	-	316	124	216	656
Eliminated on disposal	-	-	-	-	-
At 31 July 2025	<u>-</u>	<u>27,980</u>	<u>25,261</u>	<u>6,253</u>	<u>59,494</u>
Carrying amount					
At 31 July 2025	<u>35,710</u>	<u>949</u>	<u>370</u>	<u>647</u>	<u>37,676</u>
At 31 July 2024	<u>35,710</u>	<u>1,265</u>	<u>494</u>	<u>863</u>	<u>38,332</u>

7 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade Debtors	3,885	10,180
	<u>3,885</u>	<u>10,180</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

8 Creditors:

	2025	2024
	£	£
Amounts falling due within one year:		
HMRC paye	639	
Nest Pensions	1,424	-
Accruals and deferred income	61,892	720
	<u>63,955</u>	<u>720</u>

9 General Reserves

	2025	2024
	£	£
Balance b/fwd	87,515	81,696
Transfer to Contingency Fund	-	-
(Deficit)/surplus for the year	(15,882)	5,819
Balance c/fwd	<u>71,633</u>	<u>87,515</u>

BOBTAILS PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1105338

Accounts

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

BOBTAILS FULL DAY CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Trustees

Chair Person	Tracy Hopkins
Vice Chair	Glenn Jordan
Secretary	Debra Bennett
Treasurer	Sarah Smithson
Trustee	Hannah Punchard
Charity number	1180510

Principal address Bernice Terrace
Lipson Vale
Plymouth
Devon
PL4 7HW

Independer examiner Tamar Accounting
Citadel Lodge
2a Elliot Street
Plymouth
Devon
PL1 2PP

Bankers Lloyds TSB
8 Royal Parade
Plymouth
PL1 1HB

BOBTAILS FULL DAY CARE

CONTENTS

	Page
Report of the Trustees	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019)."

Structure, governance and management

Bobtails Full Day Care is governed by the Charity Commission and has adopted the relevant governing document from 9th February 2001. The Chair and Trustees of the Committee can vote on a new Trustee at any time through the year and at the Annual General Meeting usually held in October each year.

Objectives and activities

The principal activity of the charity is the provision of childcare including before and After School Clubs and holiday activities for children in the Lipson, Plymouth area. The Pre-school is a body in membership of the Pre-school Learning Alliance. The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance. We are open 50 weeks of the year providing such services.

All trustees have complied with the duties in section 4 of the 2006 Act to have due regard to guidance on public benefit as published by the commission.

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

Financial Review

The balances in our Accounts at the close of business on 31 July 2024 were Main account £21,629.08, No2 Account £31,575.13. There is also £61,468.83 in our Contingency Funds. This is to cover 3 months running costs, any redundancies, maintenance repairs or renewals to the building that may come up in the next financial year.

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission when exercising their powers or duties.

Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs during the financial period and of its financial position at the end of the period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis, unless it is inappropriate to presume that the charity will continue in business.

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

Approved by the trustees and signed on their behalf by:

Signature.....

Signatory Name.....TRACY HOPKINS

Date.....19.05.25.....

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

**Independent Examiner's Report to the trustees on the accounts of the charity for
the year ended 31 July 2024**

Report of the Independent Examiner to the trustees

I report to the Trustees on my examination of the financial statement of Bobtails Full Day Care (the Charity) for the year ended 31 July 2024 on pages 5 to 11.

Respective responsibilities of trustees and examiners

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


I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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 examiners statement

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do 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.



David Mackeen

Tamar Accounting
2A Elliot Street
The Hoe
Plymouth
PL1 2PP

14 May 2025

BOBTAILS FULL DAY CARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024

	NOTES	2024 Unrestricted Funds £	2023 Unrestricted Funds £
INCOME FROM:			
Incoming Resources	3	256,954	238,226
EXPENDITURE ON:			
Resources Expended	4	251,135	250,435
Net income/expenditure for the year/ net movement in funds		5,819	(12,209)
Fund balances as at 1 August 2023		81,696	103,891
Transfers to Contingency Fund		-	(9,986)
Fund balances at 31 July 2024		<u>87,515</u>	<u>81,696</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BOBTAILS FULL DAY CARE

BALANCE SHEET

AS AT 31 JULY 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	6		38,332		39,207
Current assets					
Debtors	7	10,180		4,423	
Cash at bank and in hand		<u>114,723</u>		<u>113,726</u>	
		124,903		118,149	
Creditors: amounts falling due within one year					
Deferred Income	8	720		660	
		<u>15,000</u>		<u>15,000</u>	
		15,720		15,660	
Net current assets			109,183		102,489
Total assets less current liabilities			<u>147,515</u>		<u>141,696</u>
Capital and Reserves					
Unrestricted funds	9		87,515		81,696
Contingency Funds			60,000		60,000
			<u>147,515</u>		<u>141,696</u>

The financial statements were approved by the Trustees on 14 May 2025



.....
Rachel Dix
Childcare Manager

The notes on pages 9 to 11 form part of these accounts

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

1.1 Basis or preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), Financial Reporting standard102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be recognised reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.5 Taxation

The Charity is exempt from tax on its charitable activities

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2024
NOTES TO THE FINANCIAL STATEMENTS**

1.6 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion on the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.7 Related party disclosures

There were no Trustee's expenses paid for the year ended 31 July 2024 nor for the prior period.

2 Tangible Fixed Assets and Depreciation

Tangible fixed assets, excluding freehold land, are stated at cost less accumulated depreciation. Land is stated at valuation.

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives on the following bases:

Fixtures and Fittings	– 25% per annum reducing balance
Equipment	– 25% per annum reducing balance
Motor Vehicles	– 25% per annum reducing balance

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

3 Incoming Resources	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Fees	113,332	93,963
Plym CC	140,649	139,341
Grants	-	-
Fundraising	611	-
Other Income	1,118	4,224
Interest earned	1,244	698
	<u>256,954</u>	<u>238,226</u>

4 Resources Expended	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Purchases	9,622	13,154
Wages (incl grant funding to staff)	184,852	177,072
Ers NI and HMRC	13,590	12,637
Pensions	5,428	5,915
Rent (LVT)	9,000	12,000
Utilities	5,833	2,708
Maintenance/ Repair/Renewals	1,109	1,630
Cleaning and Laundry	3,184	3,983
Equipment	786	944
Bank Charges	554	769
Accountancy	720	660
Guardian HR Support	1,447	1,407
Hot Dinners	1,623	2,220
Advertising	48	20
Payroll Services	638	732
Professional Fees	341	152
Insurance	1,249	1,191
Stationery	870	1,874
Uniform	422	1,016
Telephone	1,500	1,985
Staff Training	850	881
Gifts	1,137	1,220
Travel	410	32
Health Assured	891	750
Sundry Expenses	1,010	1,194
Storage Unit	1,455	1,428
Depreciation Expense	875	1,165
Mini Bus Expenses	1,436	1,476
Subscriptions	255	220
	<u>251,135</u>	<u>250,435</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

5 Trustees

None of the trustees (or anyone connected with them) received any remuneration or benefits during the year,

6 Tangible fixed assets

	Leasehold Imp £	Equipment £	Fixtures and Fittings £	Motor vehicles £	Total £
Cost					
At 1 August 2023	35,710	28,929	25,631	6,900	97,170
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 July 2024	<u>35,710</u>	<u>28,929</u>	<u>25,631</u>	<u>6,900</u>	<u>97,170</u>
Depreciation and impairment					
At 1 August 2023	-	27,242	24,972	5,749	57,963
Charge for year	-	422	165	288	875
Eliminated on disposal	-	-	-	-	-
At 31 July 2024	<u>-</u>	<u>27,664</u>	<u>25,137</u>	<u>6,037</u>	<u>58,838</u>
Carrying amount					
At 31 July 2024	<u>35,710</u>	<u>1,265</u>	<u>494</u>	<u>863</u>	<u>38,332</u>
At 31 July 2023	<u>35,710</u>	<u>1,687</u>	<u>659</u>	<u>1,151</u>	<u>39,207</u>

7 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade Debtors	10,180	4,423
	<u>10,180</u>	<u>4,423</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

8 Creditors:

	2024	2023
	£	£
Amounts falling due within one year:		
Fees Paid in advance	-	-
Accruals and deferred income	720	660
	<u>720</u>	<u>660</u>

9 General Reserves

	2024	2023
	£	£
Balance b/fwd	81,696	103,891
Transfer to Contingency Fund	-	(9,986)
Surplus/(Deficit) for the year	5,819	(12,209)
	<u>87,515</u>	<u>81,696</u>

BOBTAILS PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1105338

Accounts

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

BOBTAILS FULL DAY CARE

CONTENTS

	Page
Report of the Trustees	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

BOBTAILS FULL DAY CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Trustees

Chair Person	Tracy Hopkins
Vice Chair	Glenn Jordan
Secretary	Debra Bennett
Treasurer	Sarah Smithson
Trustee	Michelle Nettleship
Trustee	Hannah Punchard
Trustee	Megan Bovey
Trustee	Tracy Kearney

Charity number 1180510

Principal address Bernice Terrace
Lipson Vale
Plymouth
Devon
PL4 7HW

Independer examiner Tamar Accounting
Citadel Lodge
2a Elliot Street
Plymouth
Devon
PL1 2PP

Bankers Lloyds TSB
8 Royal Parade
Plymouth
PL1 1HB

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

The trustees present their report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019)."

Structure, governance and management

Bobtails Full Day Care is governed by the Charity Commission and has adopted the relevant governing document from 9th February 2001.

The Chair and Trustees of the Committee can vote on a new Trustee at any time through the year and at the Annual General Meeting usually held in October each year.

Objectives and activities

The principal activity of the charity is the provision of childcare including before and After School Clubs and holiday activities for children in the Lipson, Plymouth area. The Pre-school is a body in membership of the Pre-school Learning Alliance. The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance. We are open 50 weeks of the year providing such services.

All trustees have complied with the duties in section 4 of the 2006 Act to have due regard to guidance on public benefit as published by the commission.

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

Financial Review

The balances in our Accounts at the close of business on 31 July 2023 were Main account £22,982.43, No2 Account £30,118.26. There is also £60,576.25 in our Contingency Funds. This is to cover 3 months running costs, any redundancies, maintenance repairs or renewals to the building that may come up in the next financial year.

In the last financial year we had soft surfaces and Astro Turf added around the outside of the building to enhance the children's outside experienced improve the safety of all those who use the building

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission when exercising their powers or duties.

Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs during the financial period and of its financial position at the end of the period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis, unless it is inappropriate to presume that the charity will continue in business.

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

Approved by the trustees and signed on their behalf by:

Signature..........

Signatory Name.....TRACY HOPKINS.....

Date.....05.01.2024.....

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

Independent Examiner's Report to the trustees on the accounts of the charity for the year ended 31 July 2023

Report of the Independent Examiner to the trustees

I report to the Trustees on my examination of the financial statement of Bobtails Full Day Care (the Charity) for the year ended 31 July 2023 on pages 5 to 8.

Respective responsibilities of trustees and examiners

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

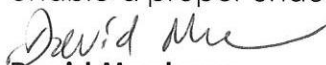
I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiners statement

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do 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.


David Mackeen

Tamar Accounting
2A Elliot Street
The Hoe
Plymouth
PL1 2PP

13 December 2023

BOBTAILS FULL DAY CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2023

	NOTES	2023 Unrestricted Funds £	2022 Unrestricted Funds £
INCOME FROM:			
Incoming Resources	3	238,226	222,215
EXPENDITURE ON:			
Resources Expended	4	250,435	253,134
Net income/expenditure for the year/ net movement in funds		(12,209)	(30,919)
Fund balances as at 1 August 2022		103,891	134,824
Transfers to Contingency Fund		(9,986)	(14)
Fund balances at 31 July 2023		<u>81,696</u>	<u>103,891</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BOBTAILS FULL DAY CARE

BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	6		39,207		40,265
Current assets					
Debtors	7	4,423		2,667	
Cash at bank and in hand		113,726		128,835	
		<u>118,149</u>		<u>131,502</u>	
Creditors: amounts falling due within one year					
Deferred Income	8	660		2,862	
		<u>15,000</u>		<u>15,000</u>	
		15,660		17,862	
Net current assets			102,489		113,640
Total assets less current liabilities			<u>141,696</u>		<u>153,905</u>
Capital and Reserves					
Unrestricted funds	9		81,696		103,891
Contingency Funds			60,000		50,014
			<u>141,696</u>		<u>153,905</u>

The financial statements were approved by the Trustees on 13 December 2023



.....
Rachel Dix
Childcare Manager

The notes on pages 9 to 11 form part of these accounts

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

1.1 Basis or preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), Financial Reporting standard102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be recognised reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.5 Taxation

The Charity is exempt from tax on its charitable activities

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023
NOTES TO THE FINANCIAL STATEMENTS**

1.6 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion on the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.7 Related party disclosures

There were no Trustee's expenses paid for the year ended 31 July 2023 nor for the prior period.

2 Tangible Fixed Assets and Depreciation

Tangible fixed assets, excluding freehold land, are stated at cost less accumulated depreciation. Land is stated at valuation.

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives on the following bases:

Fixtures and Fittings	– 25% per annum reducing balance
Equipment	– 25% per annum reducing balance
Motor Vehicles	– 25% per annum reducing balance

BOBTAILS FULL DAY CARE**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 JULY 2023**

3 Incoming Resources	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Fees	93,963	109,885
Plym CC	139,341	11,207
Grants	-	101,105
Fundraising	-	-
Other Income	4,224	-
Interest earned	698	18
	<u>238,226</u>	<u>222,215</u>

4 Resources Expended	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Purchases	13,154	16,102
Wages (incl grant funding to staff)	177,072	157,362
Ers NI and HMRC	12,637	9,359
Pensions	5,915	5,390
Rent (LVT)	12,000	12,000
Utilities	2,708	4,303
Maintenance/ Repair/Renewals	1,630	22,591
Cleaning and Laundry	3,983	1,939
Equipment	944	2,081
Bank Charges	769	775
Accountancy	660	600
Guardian HR Support	1,407	1,447
Hot Dinners	2,220	1,701
Advertising	20	88
Payroll Services	732	575
Professional Fees	152	631
Insurance	1,191	1,157
Stationery	1,874	1,557
Uniform	1,016	418
Telephone	1,985	2,104
Staff Training	881	1,401
Gifts	1,220	771
Travel	32	1,061
Health Assured	750	900
Sundry Expenses	1,194	2,584
Storage Unit	1,428	1,492
Depreciation Expense	1,165	1,519
Mini Bus Expenses	1,476	1,226
Subscriptions	220	-
	<u>250,435</u>	<u>253,134</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

5 Trustees

None of the trustees (or anyone connected with them) received any remuneration or benefits during the year,

6 Tangible fixed assets

	Leasehold Imp £	Equipment £	Fixtures and Fittings £	Motor vehicles £	Total £
Cost					
At 1 August 2022	35,710	28,929	25,524	6,900	97,063
Additions	-	-	107	-	107
Disposals	-	-	-	-	-
At 31 July 2023	<u>35,710</u>	<u>28,929</u>	<u>25,631</u>	<u>6,900</u>	<u>97,170</u>
Depreciation and impairment					
At 1 August 2022	-	26,680	24,753	5,365	56,798
Charge for year	-	562	219	384	1,165
Eliminated on disposal	-	-	-	-	-
At 31 July 2023	<u>-</u>	<u>27,242</u>	<u>24,972</u>	<u>5,749</u>	<u>57,963</u>
Carrying amount					
At 31 July 2023	<u>35,710</u>	<u>1,687</u>	<u>659</u>	<u>1,151</u>	<u>39,207</u>
At 31 July 2022	<u>35,710</u>	<u>2,249</u>	<u>771</u>	<u>1,535</u>	<u>40,265</u>

7 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade Debtors	4,423	2,667
	<u>4,423</u>	<u>2,667</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

8 Creditors:

	2023	2022
	£	£
Amounts falling due within one year:		
Fees Paid in advance	-	1,662
Accruals and deferred income	660	1,200
	<u>660</u>	<u>2,862</u>

9 General Reserves

	2023	2022
	£	£
Balance b/fwd	103,891	134,824
Transfer to Contingency Fund	(9,986)	(14)
(Deficit) for the year	(12,209)	(30,919)
Balance c/fwd	<u>81,696</u>	<u>103,891</u>

BOBTAILS PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1105338

Accounts

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

BOBTAILS FULL DAY CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Trustees

Chair Person	Tracy Hopkins
Secretary	Vacant
Treasurer	Glenn Jordan
Trustee	Andrew Gaved (Resigned September 2022)
Trustee	Jackie Parkins (Resigned April 2022)
Trustee	Sarah Smithson

Charity number 1180510

Principal address
Bernice Terrace
Lipson Vale
Plymouth
Devon
PL4 7HW

Independer examiner
Tamar Accounting
Citadel Lodge
2a Elliot Street
Plymouth
Devon
PL1 2PP

Bankers
Lloyds TSB
8 Royal Parade
Plymouth
PL1 1HB

BOBTAILS FULL DAY CARE

CONTENTS

	Page
Report of the Trustees	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019)."

Structure, governance and management

Bobtails Full Day Care is governed by the Charity Commission and has adopted the relevant governing document from 9th February 2001. The Chair and Trustees of the Committee can vote on a new Trustee at any time through the year and at the Annual General Meeting usually held in October each year.

Objectives and activities

The principal activity of the charity is the provision of childcare including before and After School Clubs and holiday activities for children in the Lipson, Plymouth area. The Pre-school is a body in membership of the Pre-school Learning Alliance. The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance. We are open 50 weeks of the year providing such services.

All trustees have complied with the duties in section 4 of the 2006 Act to have due regard to guidance on public benefit as published by the commission.

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

Financial Review

The balances in our Accounts at the close of business on 31 July 2022 were Main account £31,560.474, No2 Account £47,073.95. There is also £50,014.00 in our Contingency Funds. This is to cover 3 months running costs, any redundancies, maintenance repairs or renewals to the building that may come up in the next financial year.

This Year we spent approximately £30,000.00 and renewed our outside area, by getting new Astro turf and soft play surfaces installed in the outside areas. We also had installed a new sand pit, wooden house, climbing frame and decking area to enhance the enjoyment of all the children, using finances from our General reserves.

The remainder of the reserves will be put towards future general expenditure.

In this financial period funds have gone in to deficit due to additional spending on improvements carried out, and Covid 19 restrictions resulting in setting closures.

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission when exercising their powers or duties.

Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs during the financial period and of its financial position at the end of the period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis, unless it is inappropriate to presume that the charity will continue in business.

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

Approved by the trustees and signed on their behalf by:

Signature.....

Signatory Name.....Trevor Hopkins

Date.....17 November 2022

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

Independent Examiner's Report to the trustees on the accounts of the charity for the year ended 31 July 2022

Report of the Independent Examiner to the trustees

I report to the Trustees on my examination of the financial statement of Bobtails Full Day Care (the Charity) for the year ended 31 July 2022 on pages 5 to 8.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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 examiners statement

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do 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.

David Mackeen

Tamar Accounting
2A Elliot Street
The Hoe
Plymouth
PL1 2PP

17 November 2022

BOBTAILS FULL DAY CARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2022

	NOTES	2022 Unrestricted Funds £	2021 Unrestricted Funds £
INCOME FROM:			
Incoming Resources	3	222,215	224,372
EXPENDITURE ON:			
Resources Expended	4	253,134	230,590
Net income/expenditure for the year/ net movement in funds		(30,919)	(6,218)
Fund balances as at 1 August 2021		134,824	141,042
Transfers to Contingency Fund		(14)	-
Fund balances at 31 July 2022		103,891	134,824

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BOBTAILS FULL DAY CARE

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	6		40,265		41,784
Current assets					
Debtors	7	2,667		378	
Cash at bank and in hand		128,835		158,262	
		<u>131,502</u>		<u>158,640</u>	
Creditors: amounts falling due within one year	8	2,862		600	
Deferred Income		15,000		15,000	
		<u>17,862</u>		<u>15,600</u>	
Net current assets			113,640		143,040
Total assets less current liabilities			<u>153,905</u>		<u>184,824</u>
Capital and Reserves					
Unrestricted funds	9		103,891		134,824
Contingency Funds			50,014		50,000
			<u>153,905</u>		<u>184,824</u>

The financial statements were approved by the Trustees on 17 November 2022



Anne Cook
Business Finance Manager

The notes on pages 9 to 11 form part of these accounts

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

1.1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), Financial Reporting standard102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be recognised reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.5 Taxation

The Charity is exempt from tax on its charitable activities

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022
NOTES TO THE FINANCIAL STATEMENTS

1.6 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion on the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.7 Related party disclosures

There were no Trustee's expenses paid for the year ended 31 July 2022 nor for the prior period.

2 Tangible Fixed Assets and Depreciation

Tangible fixed assets, excluding freehold land, are stated at cost less accumulated depreciation. Land is stated at valuation.

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives on the following bases:

Fixtures and Fittings	– 25% per annum reducing balance
Equipment	– 25% per annum reducing balance
Motor Vehicles	– 25% per annum reducing balance

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

3 Incoming Resources	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Fees	109,885	66,239
Plym CC	11,207	24,452
Grants	101,105	133,413
Fundraising	-	8
Milk	-	251
Interest earned	18	9
	<u>222,215</u>	<u>224,372</u>

4 Resources Expended	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Purchases	16,102	8,875
Wages (incl grant funding to staff)	157,362	152,527
Ers NI and HMRC	9,359	11,641
Pensions	5,390	4,887
Rent (LVT)	12,000	11,000
Utilities	4,303	1,137
Maintenance/ Repair/Renewals	22,591	11,207
Cleaning and Laundry	1,939	2,303
Equipment	2,081	2,242
Bank Charges	775	759
Accountancy	600	600
Guardian HR Support	1,447	1,085
Hot Dinners	1,701	1,785
Advertising	88	-
Payroll Services	575	590
Professional Fees	631	511
Insurance	1,157	1,132
Stationery	1,557	2,195
Uniform	418	303
Telephone	2,104	2,410
Staff Training	1,401	1,184
Gifts	771	1,394
Travel	1,061	353
Health Assured	900	150
Sundry Expenses	2,584	1,857
Storage Unit	1,492	1,899
Depreciation Expense	1,519	2,024
Mini Bus Expenses	1,226	2,209
Difference in Opening Bank Balances	-	2,331
	<u>253,134</u>	<u>230,590</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

5 Trustees

None of the trustees (or anyone connected with them) received any remuneration or benefits during the year,

6 Tangible fixed assets

	Leasehold Imp £	Equipment £	Fixtures and Fittings £	Motor vehicles £	Total £
Cost					
At 1 August 2021	35,710	28,929	25,524	6,900	97,063
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 July 2022	<u>35,710</u>	<u>28,929</u>	<u>25,524</u>	<u>6,900</u>	<u>97,063</u>
Depreciation and impairment					
At 1 August 2021	-	25,930	24,496	4,853	55,279
Charge for year	-	750	257	512	1,519
Eliminated on disposal	-	-	-	-	-
At 31 July 2022	<u>-</u>	<u>26,680</u>	<u>24,753</u>	<u>5,365</u>	<u>56,798</u>
Carrying amount					
At 31 July 2022	<u>35,710</u>	<u>2,249</u>	<u>771</u>	<u>1,535</u>	<u>40,265</u>
At 31 July 2021	<u>35,710</u>	<u>2,999</u>	<u>1,028</u>	<u>2,047</u>	<u>41,784</u>

7 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade Debtors	2,667	378
	<u>2,667</u>	<u>378</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

8 Creditors:

	2022	2021
	£	£
Amounts falling due within one year:		
Fees Paid in advance	1,662	-
Accruals and deferred income	1,200	600
	<u>2,862</u>	<u>600</u>

9 General Reserves

	2022	2021
	£	£
Balance b/fwd	134,824	141,042
Transfer to Contingency Fund	(14)	-
(Deficit) for the year	(30,919)	(6,218)
Balance c/fwd	<u>103,891</u>	<u>134,824</u>

BOBTAILS PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1105338

Accounts

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

BOBTAILS FULL DAY CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Trustees

Chair Person	Glen Jordan
Secretary	Kerri Dyer
Treasurer	Sarah Smithson
Trustee	Andrew Gaved
Trustee	Jackie Parkins
Trustee	Sarah Smithson
Trustee	Tracy Hopkins
Trustee	Marc Fletcher (resigned July 2020)

Charity number 1180510

Principal address
Bernice Terrace
Lipson Vale
Plymouth
Devon
PL4 7HW

Independent examiner
Tamar Accounting
Citadel Lodge
2a Elliot Street
Plymouth
Devon
PL1 2PP

Bankers
Lloyds TSB
8 Royal Parade
Plymouth
PL1 1HB

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2021

The trustees present their report and financial statements for the year ended 31 July 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019)."

Structure, governance and management

Bobtails Full Day Care is governed by the Charity Commission and has adopted the relevant governing document from 9th February 2001.

The Chair and Trustees of the Committee can vote on a new Trustee at any time through the year and at the Annual General Meeting usually held in October each year.

Objectives and activities

The principal activity of the charity is the provision of childcare including before and After School Clubs and holiday activities for children in the Lipson, Plymouth area. The Pre-school is a body in membership of the Pre-school Learning Alliance. The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance. We are open 50 weeks of the year providing such services.

All trustees have complied with the duties in section 4 of the 2006 Act to have due regard to guidance on public benefit as published by the commission.

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2021

Financial Review

The balances in our Accounts at the close of business on 31 July 2021 were (Main account £46,582.04, No2 Account £51,629.51 and £10,000.00 in a 3 month deposit account. There is also £50,000.00 in our Contingency Funds. This is to cover 3 months running costs, any redundancies, maintenance repairs or renewals to the building, that may come up in the next financial year).

We are planning in the future to renew the outside area and rebuild a new sand pit, wooden house, climbing frame and decking area to enhance the enjoyment of all the children, using fiancés from our general reserves. The remainder of the reserves will be put forward towards future general expenditure. In this financial period all funds have remained in surplus rather than a deficit.

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission when exercising their powers or duties.

Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs during the financial period and of its financial position at the end of the period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis, unless it is inappropriate to presume that the charity will continue in business.

BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2021

Approved by the trustees and signed on their behalf by:

Signature.....

Signatory Name.....Tracy Hopkins

Date.....17 November 2022

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)**

Independent Examiner's Report to the trustees on the accounts of the charity for the year ended 31 July 2021

Report of the Independent Examiner to the trustees

I report to the Trustees on my examination of the financial statement of Bobtails Full Day Care (the Charity) for the year ended 31 July 2021 on pages 5 to 11.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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 examiners statement

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do 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.

David Mackeen

Tamar Accounting
2A Elliot Street
The Hoe
Plymouth
PL1 2PP

17 November 2022

BOBTAILS FULL DAY CARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021

	NOTES	2021 Unrestricted Funds £	2020 Unrestricted Funds £
INCOME FROM:			
Incoming Resources	3	224,372	222,740
EXPENDITURE ON:			
Resources Expended	4	230,590	220,413
		<hr/>	<hr/>
Net income/expenditure for the year/ net movement in funds		(6,218)	2,327
Fund balances as at 1 August 2020		141,042	138,715
Fund balances at 31 July 2021		<u>134,824</u>	<u>141,042</u>

The statement of financial activities includes all gains and loses recognised in the year.

All income and expenditure derive from continuing activities.

BOBTAILS FULL DAY CARE

BALANCE SHEET

AS AT 31 JULY 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	6		41,784		43,808
Current assets					
Debtors	7	378		1,493	
Cash at bank and in hand		158,262		161,781	
		<u>158,640</u>		<u>163,274</u>	
Creditors: amounts falling due within one year	8	600		1,040	
Deferred Income		15,000		15,000	
		<u>15,600</u>		<u>16,040</u>	
Net current assets/(liabilities)			143,040		147,234
Total assets less current liabilities			<u>184,824</u>		<u>191,042</u>
Income funds					
Unrestricted funds			134,824		141,042
Contingency Funds			50,000		50,000
			<u>184,824</u>		<u>191,042</u>

The financial statements were approved by the Trustees on 17 November 2022



Anne Cook
Business Finance Manager

The notes on pages 9 to 11 form part of these accounts

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

1.1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), Financial Reporting standard102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be recognised reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category.

1.4 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.5 Taxation

The Charity is exempt from tax on its charitable activities

**BOBTAILS FULL DAY CARE
(REGISTERED CHARITY NUMBER 1105338)
NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2021
NOTES TO THE FINANCIAL STATEMENTS**

1.6 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion on the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.7 Related party disclosures

There were no Trustee's expenses paid for the year ended 31 July 2021 nor for the prior period.

2 Tangible Fixed Assets and Depreciation

Tangible fixed assets, excluding freehold land, are stated at cost less accumulated depreciation. Land is stated at valuation.

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives on the following bases:

Fixtures and Fittings	– 25% per annum reducing balance
Equipment	– 25% per annum reducing balance
Motor Vehicles	– 25% per annum reducing balance

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

3 Incoming Resources	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Fees	66,239	64,074
Plym CC	24,452	33,440
Grants	133,413	122,836
Fundraising	8	864
Donations	-	-
Milk	251	1,196
Interest earned	9	330
	<u>224,372</u>	<u>222,740</u>

4 Resources Expended	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Purchases	8,875	8,992
Wages (incl grant funding to staff)	152,527	162,275
Ers NI and HMRC	11,641	1,899
Pensions	4,887	4,744
Rent (LVT)	11,000	9,000
Utilities	1,137	3,004
Maintenance/ Repair/Renewals	11,207	1,300
Cleaning and Laundry	2,303	2,566
Equipment	2,242	3,773
Bank Charges	759	900
Accountancy	600	1,040
Guardian HR Support	1,085	1,447
Hot Dinners	1,785	2,946
Payroll Services	590	192
Professional Fees	511	1,700
Insurance	1,132	447
Stationery	2,195	1,471
Uniform	303	637
Telephone	2,410	2,064
Staff Training	1,184	627
Gifts	1,394	1,139
Travel	353	731
Health Assured	150	-
Sundry Expenses	1,857	1,601
Storage Unit	1,899	1,660
Depreciation Expense	2,024	2,699
Mini Bus Expenses	2,209	1,559
Difference in Opening Bank Balances	2,331	-
	<u>230,590</u>	<u>220,413</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

5 Trustees

None of the trustees (or anyone connected with them) received any remuneration or benefits during the year,

6 Tangible fixed assets

	Leasehold Imp £	Equipment £	Fixtures and Fittings £	Motor vehicles £	Total £
Cost					
At 1 August 2020	35,710	28,929	25,524	6,900	97,063
Additions					
Disposals					
At 31 July 2021	<u>35,710</u>	<u>28,929</u>	<u>25,524</u>	<u>6,900</u>	<u>97,063</u>
Depreciation and impairment					
At 1 August 2020	-	24,930	24,154	4,171	53,255
Charge for year	-	1,000	342	682	2,024
Eliminated on disposal					
At 31 July 2021	<u>-</u>	<u>25,930</u>	<u>24,496</u>	<u>4,853</u>	<u>55,279</u>
Carrying amount					
At 31 July 2021	<u>35,710</u>	<u>2,999</u>	<u>1,028</u>	<u>2,047</u>	<u>41,784</u>
At 31 July 2020	<u>35,710</u>	<u>3,999</u>	<u>1,370</u>	<u>2,729</u>	<u>43,808</u>

7 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade Debtors	378	483
Prepayment and accrued income	-	1,010
	<u>378</u>	<u>1,493</u>

BOBTAILS FULL DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

8 Creditors:

	2021	2020
	£	£
Amounts falling due within one year:		
Accruals and deferred income	600	1,040
	<u>600</u>	<u>1,040</u>

9 General Reserves

	2021	2020
	£	£
Balance b/fwd	141,042	138,715
Transfer to Contingency Fund	-	-
Deficit/(Surplus) for the year	(6,218)	2,327
Balance c/fwd	<u>134,824</u>	<u>141,042</u>

BOBTAILS PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1105338

Accounts

Bobtails Full Day Care

REPORT AND ACCOUNTS
For the year ended 31st July 2020
for

Bobtails Full Day Care

Registered no: 1105338

Bobtails Full Day Care

CONTENTS

	Page
Legal and Administrative Information	3
Report of the Trustees	4
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-10

Bobtails Full Day Care

Legal and Administrative Information

Trustees

Chair Person - Glenn Jordan

Secretary - Kerri Dyer

Treasurer - Sarah Smithson (October 2018)

Trustee - Jackie Parkins (October 2014)

Trustee - Tracy Hopkins (October 2018)

Trustee - Andy Gaved (October 2019)

Trustee - Marc Fletcher (October 2019)

Principal Office

Bernice Terrace
Lipson Vale
Plymouth
Devon
PL4 7HW

Accountants

Numbers (UK) Limited
Ensign House
Parkway Court
Longbridge Road
Plymouth
Devon
PL6 8LR

Bankers

Lloyds TSB
8 Royal Parade
Plymouth
PL1 1HB

Bobtails Full Day Care

Report of the Trustees

The trustees present their report along with the audited financial statements for the charity for the 12 month period ended 31st July, 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and the recommendations of the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, governance and management

Bobtails Full Day Care is governed by the Charity Commission, registered number 1105338 and has adopted the relevant governing document from 9th February 2001.

The trustees who have served during the period under review and since the period end are set out on page 3.

The Chair and Trustees of the Committee can vote on a new Trustee at any time through the year and at the Annual General Meeting usually held in October each year.

Objectives and activities

The principal activity of the charity is the provision of childcare including Before and After School Clubs and holiday activities for children in the Lipson, Plymouth area.

The Pre-school is a body in membership of the Pre-school Learning Alliance. The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

We are open 50 weeks of the year providing such services.

All trustees have complied with the duties in section 4 of the 2006 Act to have due regard to guidance on public benefit as published by the commission.

Financial Review

The Balances in our Accounts at the close of business on 31.7.2020 were £159,413.48. An amount of £60,000.00 will be transferred back from our Current Accounts to the Reserve Account in 2021 to cover 3 months running costs, any redundancies, maintenance repairs or renewals to the building, that may come up in the next Financial year. We are planning in the future to renew the outside area, and rebuild a new sand pit, wooden house, climbing frame and decking area to enhance the enjoyment of all the children, using finances from our General reserves. The remainder of the reserves will be put towards future general expenditure.

In this financial period all funds have remained in surplus rather than a deficit.

Bobtails Full Day Care

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission when exercising their powers or duties.

Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs during the financial period and of its financial position at the end of the period.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

Approved by the trustees and signed on their behalf by:

Signature

Signatory Name

Date

Bobtails Full Day Care

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 July 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2020 which are set out on pages 7 to 10.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to; examine the accounts under section 145 of the Charities Act, and to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements: · to keep accounting records in accordance with section 130 of the Charities Act; and · to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

Relevant professional qualifications or body:

Address: Unit 2, Ensign House, Parkway Court, Plymouth, PL6 8LR

Bobtails Full Day Care

STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)

For the year ended 31 July 2020

	Restricted Funds £	Unrestricted Funds £	2020 Total £	2019 Total £
<u>Incoming Resources</u>				
Fees		64,074	64,074	100,470
PLYCC		33,440	33,440	5,351
Grants		122,836	122,836	130,516
Fundraising		864	864	357
Donations		-	-	-
Milk		1,196	1,196	1,940
Interest Earned		330	330	320
<u>Total Incoming Resources</u>		<u>222,740</u>	<u>222,740</u>	<u>238,953</u>
<u>Resources Expended</u>				
Purchases		8,992	8,992	9,683
Wages (inc grant funding to staff)		162,275	162,275	153,740
E'ers NI and HMRC		1,899	1,899	9,809
Pensions		4,744	4,744	4,497
Rent (LVT)		9,000	9,000	12,000
Utilities		3,004	3,004	3,406
Maintenance/Repair/Renewals		1,300	1,300	1,561
Cleaning and Laundry		2,566	2,566	2,272
Equipment		3,773	3,773	1,177
Bank Charges		900	900	1,019
Accountancy		1,040	1,040	600
Guardian HR Support		1,447	1,447	1,460
Hot Dinners		2,946	2,946	3,226
Payroll Services		192	192	528
IT Software and Consumables		-	-	-
Professional Fees		1,700	1,700	880
Insurance		447	447	1,259
Stationery		1,471	1,471	2,405
Uniform		637	637	162
Phone		2,064	2,064	2,015
Staff Training		627	627	1,902
Gifts		1,139	1,139	1,599
Fundraiser		-	-	-
Travel		732	72	857
Entertaining		-	-	-
Sundry Expenses		1,601	1,601	2,652
Storage Unit		1,660	1,660	2,336
Depreciation Expense		2,699	2,699	3,599
Mini Bus Expenses		1,559	1,559	1,516
<u>Total Resources Expended</u>		<u>220,413</u>	<u>220,413</u>	<u>226,161</u>
<u>Net Movement in Funds</u>		<u>2,327</u>	<u>2,327</u>	<u>12,792</u>

Bobtails Full Day Care

BALANCE SHEET

As at 31 July 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS	2				
Leasehold Improvements		35,710		35,710	
Equipment		3,999		5,332	
Fixtures and Fittings		1,370		1,827	
Motor Vehicles		2,729		3,639	
			<u>43,808</u>		<u>46,508</u>
CURRENT ASSETS					
Cash at Bank and in Hand		161,781		156,692	
Debtors and Prepayments	3	1,492		972	
			<u>163,2730</u>		<u>157,664</u>
CURRENT LIABILITIES					
Amounts falling due within one year	4	1,040		457	
Deferred Income		15,000		15,000	
NET CURRENT ASSETS			<u>146,750</u>		<u>142,207</u>
TOTAL ASSETS			<u>191,041</u>		<u>188,715</u>
CAPITAL AND RESERVES					
General Funds	5	141,042		138,715	
Contingency Funds		50,000		50,000	
			<u>191,042</u>		<u>188,715</u>

The notes on pages 8 to 9 form part of these accounts.

Signed on behalf of the Board

Anne Cook
Business Finance Manager

Bobtails Full Day Care

NOTES TO THE ACCOUNTS

For the year ended 31 July 2020

1. Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the Company's Financial Statements.

a) Basis of accounting

The accounts are prepared in accordance with the Financial Reporting Standard for Smaller Entities, under the historical cost convention as modified by the revaluation of freehold land.

b) Income

Income is recognised in the Company's accounts on an accruals basis.

c) Tangible Fixed Assets and Depreciation

Tangible fixed assets, excluding freehold land, are stated at cost less accumulated depreciation. Land is stated at a valuation.

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives on the following bases:

Fixtures and fittings	25% per annum reducing balance
Equipment	25% per annum reducing balance
Motor Vehicles	25% per annum reducing balance

d) Taxation

No provision is made for taxation, as the company is a registered charity.

2. Fixed Assets – Tangible

	Equipment	Fixtures & Fittings	Motor Vehicles	Leasehold Improvements	Total
	£	£	£	£	£
Cost or valuation b/f	28,929	25,524	6,900	35,710	97,063
Additions	-	-	-	-	-
Revaluation	-	-	-	-	-
At 31 July 2020	<u>28,929</u>	<u>25,524</u>	<u>6,900</u>	<u>35,710</u>	<u>97,063</u>
Depreciation b/f	23,597	23,697	3,261	-	50,555
Charge for the year	<u>1,333</u>	<u>457</u>	<u>910</u>	-	<u>2,700</u>
At 31 July 2020	<u>24,930</u>	<u>24,154</u>	<u>4,171</u>	-	<u>53,255</u>
Net book value					
At 31 July 2020	<u>3,999</u>	<u>1,370</u>	<u>2,729</u>	<u>35,710</u>	<u>43,809</u>
At 31 July 2019	<u>5,332</u>	<u>1,827</u>	<u>3,639</u>	<u>35,710</u>	<u>46,508</u>

Bobtails Full Day Care

NOTES TO THE ACCOUNTS
For the year ended 31 July 2020

3. Debtors: amounts falling due within one year

Debtors	2020 £	2019 £
Prepayments	1,009	206
Trade Debtors	483	766
	<u>1,492</u>	<u>1,003</u>

4. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	1,040	
Pensions Payable	-	457
	<u>1,040</u>	<u>457</u>

5. General Reserves

	2020 £	2019 £
Balance brought forward	138,715	125,923
Transfer to Contingency Fund	<u>0</u>	<u>0</u>
Surplus/(deficit) for the year	<u>1,844</u>	<u>12,792</u>
Balance carried forward	<u>140,559</u>	<u>138,715</u>