

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

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 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		41,784		43,808
<b>Current assets</b>					
Debtors	7	378		1,493	
Cash at bank and in hand		158,262		161,781	
		<u>158,640</u>		<u>163,274</u>	
<b>Creditors: amounts falling due within one year</b>	8	600		1,040	
<b>Deferred Income</b>		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>
<b>Income funds</b>					
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  
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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

<b>3 Incoming Resources</b>	<b>Unrestricted Funds 2021 £</b>	<b>Unrestricted Funds 2020 £</b>
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>
<b>4 Resources Expended</b>	<b>Unrestricted Funds 2021 £</b>	<b>Unrestricted Funds 2020 £</b>
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 £
<b>Cost</b>					
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>
<b>Depreciation and impairment</b>					
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>
<b>Carrying amount</b>					
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 £
<b>Amounts falling due within one year:</b>		
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>