

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

Independence 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

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**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 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**  
**(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.....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 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 £
<b>INCOME FROM:</b>			
Incoming Resources	3	222,215	224,372
<b>EXPENDITURE ON:</b>			
Resources Expended	4	253,134	230,590
		<hr/>	<hr/>
<b>Net income/expenditure for the year/ net movement in funds</b>		(30,919)	(6,218)
Fund balances as at 1 August 2021		134,824	141,042
Transfers to Contingency Fund		(14)	-
<b>Fund balances at 31 July 2022</b>		<hr/> <hr/> 103,891	<hr/> <hr/> 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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		40,265		41,784
<b>Current assets</b>					
Debtors	7	2,667		378	
Cash at bank and in hand		128,835		158,262	
		<u>131,502</u>		<u>158,640</u>	
<b>Creditors: amounts falling due within one year</b>	8	2,862		600	
Deferred Income		15,000		15,000	
		<u>17,862</u>		<u>15,600</u>	
<b>Net current assets</b>			113,640		143,040
<b>Total assets less current liabilities</b>			<u>153,905</u>		<u>184,824</u>
<b>Capital and Reserves</b>					
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  
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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

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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

<b>3 Incoming Resources</b>	<b>Unrestricted Funds 2022 £</b>	<b>Unrestricted Funds 2021 £</b>
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>

<b>4 Resources Expended</b>	<b>Unrestricted Funds 2022 £</b>	<b>Unrestricted Funds 2021 £</b>
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 £
<b>Cost</b>					
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>
<b>Depreciation and impairment</b>					
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>
<b>Carrying amount</b>					
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 £
<b>Amounts falling due within one year:</b>		
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>