

**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
Statemet 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

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
(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
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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).

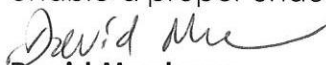
I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

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	8	660		2,862	
Deferred Income		15,000		15,000	
		<u>15,660</u>		<u>17,862</u>	
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
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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>