

Charity number: 1137973  
Company number: 07276992

(England and Wales)

**Bobtails Playgroup & Teddy Club**  
**Report of the Trustees and Unaudited Financial Statements**  
**For the year ended 30 June 2025**

---

**Bobtails Playgroup & Teddy Club**

---

**Contents Page**

---

**For the year ended 30 June 2025**

---

	Page
Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the financial statements	5-7

**Bobtails Playgroup & Teddy Club**

**Report of the Trustees for the year ended 30 June 2025**

The Trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity registration number	1137973
Company registration number	07276992
Principal address	8a Roydon Road Stanstead Abbots Ware Hertfordshire SG12 8EZ
Trustees	Bryony Fuller Chloe Rossides Courtney Angell Keely Smith Kelly Wilson Hartles Kerry O'Neill Natalie Bowen Samara Partridge Scarlett Herbert Victoria Mazza
Secretary	Victoria Mazza
Independent examiners	V L Warner Accounting Unit 89 - The maltings Roydon Road Stanstead Abbots Ware Herts SG12 8HG

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**OBJECTIVES AND ACTIVITIES**

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.

**ACHIEVEMENTS AND PERFORMANCE**

The provision of pre-school education to children under 5 years of age on a sessional basis.

The operation of parent/carer and baby/toddler groups.

Throughout the year, during school term times, the charity ran two playgroups in Stanstead Abbots for pre-school children. These playgroups are located in a purpose-built centre provided by the local authority.

Approved by the Board on 24/6/25 and signed on its behalf by:

  
Victoria Mazza  
Trustee

**Bobtails Playgroup & Teddy Club**

**Independent Examiners Report of the Trustees for the year ended 30 June 2025**

---

I report on the accounts of the charitable company for the year ended 30 June 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The Trustees, who are also directors for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a

**Independent examiner's statement**

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

- (1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

*V L Warner Accounting Limited*

V L Warner Accounting Limited

Unit 89 - The Maltings

Roydon Road

Stanstead Abbots

Ware

Herts

SG12 8HG

**Bobtails Playgroup & Teddy Club**

**Statement of Financial Activities (Including Income and Expenditure Account) For the year ended 30 June 2025**

	Notes	Unrestricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Charitable activities	2	159,843	159,843	157,809
Other trading activities	3	2,533	2,533	8,615
Investments	4	710	710	697
Other income	5	45	45	-
<b>Total</b>		<u>163,132</u>	<u>163,132</u>	<u>167,121</u>
<b>EXPENDITURE ON</b>				
Charitable activities	6	(166,682)	(166,682)	(154,644)
<b>Total</b>		<u>(166,682)</u>	<u>(166,682)</u>	<u>(154,644)</u>
<b>NET INCOME</b>		(3,550)	(3,550)	12,477
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		163,993	163,993	151,516
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>160,443</u>	<u>160,443</u>	<u>163,993</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Bobtails Playgroup & Teddy Club (Registered Number 07276992)**

**Balance Sheet as at 30 June 2025]**

	Notes	Unrestricted funds £	2024 Total funds £	2023 Total funds £
<b>NON CURRENT ASSETS</b>				
Fixtures and Fittings		6,000	6,000	7,500
		<u>6,000</u>	<u>6,000</u>	<u>7,500</u>
<b>CURRENT ASSETS</b>				
Cash at bank and in hand		154,943	154,943	154,943
		<u>154,943</u>	<u>154,943</u>	<u>154,943</u>
<b>CREDITORS</b>				
Amounts falling due within one year	12	(500)	(500)	(500)
		<u>154,443</u>	<u>154,443</u>	<u>154,443</u>
<b>NET CURRENT ASSETS</b>				
		<u>160,443</u>	<u>160,443</u>	<u>161,943</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
<b>FUNDS</b>				
Unrestricted funds			160,443	161,943
<b>TOTAL FUNDS</b>			<u>160,443</u>	<u>161,943</u>

For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

- The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Board and signed on its behalf by:

 - 24/10/2025  
Victoria Mazza  
Trustee

**Bobtails Playgroup & Teddy Club**

**Notes to the Financial Statements for the year ended 30 June 2025**

**1 ACCOUNTING POLICIES**

**Basis of accounting**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Incoming resources**

All incoming resources are included in the financial statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

**2 Income from charitable activities**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
The operation of playgroups for pre-school children		
Bobtails Playgroups fees receivable	16,732	26,840
Hertfordshire County Council funding	143,111	130,969
	<u>159,843</u>	<u>157,809</u>

**3 Income earned from other activities**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
Fund raising events	2,533	8,615
	<u>2,533</u>	<u>8,615</u>

**4 Investment income**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
UK bank interest receivable	710	697
	<u>710</u>	<u>697</u>

**Bobtails Playgroup & Teddy Club**  
**Notes to the Financial Statements for the year ended 30 June 2025**

**5 Other income**

Income of £45 (2024: £nil) from sales of uniforms for children attending playgroups.

**6 Costs of charitable activities by fund type**

	2025 £	2024 £
<b>Unrestricted funds</b>		
The operation of playgroups for pre-school children	166,682	154,644
	<u>166,682</u>	<u>154,644</u>

**7 Costs of charitable activities by activity type**

	2025 £	2024 £
The operation of playgroups for pre-school children	166,682	154,644

**8 Governance costs**

	2025 £	2024 £
Accountancy fees	600	600

**9 Net income/(expenditure) for the year**

	2025 £	2024 £
Accountancy fees	600	600

**10 Staff costs**

	2025 £	2024 £
Salaries and wages	107,049	92,035
Pension	7,675	5,023
	<u>114,725</u>	<u>97,059</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	-	-
Playgroup	8	8
	<u>8</u>	<u>8</u>



**Bobtails Playgroup & Teddy Club**  
**Notes to the Financial Statements for the year ended 30 June 2025**

**11 Trustees remuneration and benefits**

Trustees receive no remuneration for their duties.

**12 Creditors: amounts falling due within one year**

	2025	2024
	£	£
<b>Amounts due within one year:</b>		
Accruals and deferred income	500	500
	<u>500</u>	<u>500</u>

**13 Movement in funds**

**Unrestricted funds**

	Balance as at 30/06/2024	Incoming resources	Outgoing resources	Balance as at 30/06/2025
	£	£	£	£
General				
Bobtails General Fund	163,993	163,132	(166,682)	160,443
	<u>163,993</u>	<u>163,132</u>	<u>(166,682)</u>	<u>160,443</u>

**Purpose of Unrestricted Funds**

**Bobtails General Fund**

The provision of pre-school education to children under 5 years of age on a sessional basis.

The operation of parent/carer and baby/toddler groups.

**14 Analysis of net assets between funds**

	Net current assets/ (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
General		
Bobtails General Fund	160,443	160,443
	<u>160,443</u>	<u>160,443</u>

**15 Company limited by guarantee**

Bobtails Playgroup & Teddy Club is a company limited by guarantee and accordingly does not have share capital.