BOBTAILS PRE-SCHOOL HORLEY

England & Wales · Charity number 1156883

Details

Status	Registered
Legal form	CIO
Registered	2014-05-01
Register	View on the Charity Commission register

Contact

Address	Bobtails Horley Infants Lumley Road Horley Surrey RH6 7JF
Phone	01293784701
Email	hi@bobtailspreschool.com
Website	www.bobtailspreschool.com

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:1) PROMOTING THEIR CARE AND SAFETY;2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;3) PROMOTING THEIR HEALTH AND WELLBEING;4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: To provide early years education to the children and families of Horley.

Classification

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

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Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£325,365	£347,508	-	-
2023-08-31	£325,365	£347,508	-	-
2022-08-31	£343,947	£323,998	-	-
2021-08-31	£317,432	£282,633	-	-
2020-08-31	£286,309	£268,307	-	-

Trustees

Name	Role	Appointed
Rebecca Thompson	Chair	2023-06-08
Justine Palmer		2025-11-21
Matthew Hopper		2023-06-08
Sophie Oshea		2025-10-18

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BOBTAILS PRE-SCHOOL HORLEY

England & Wales - Charity number 1156883

Accounts

REGISTERED CHARITY NUMBER: 1156883

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

FOR

BOBTAILS PRE-SCHOOL HORLEY

BOBTAILS PRE-SCHOOL HORLEY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

BOBTAILS PRE-SCHOOL HORLEY

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024

ACTIVE TRUSTEES:	R Thompson (Chair) M Hopper (Treasurer) A Manzoor (Resigned 21/05/2024) C Rogers (Appointed 21/05/2024)
PRINCIPAL ADDRESS	Lumley Road Horley Surrey RH6 7JF
REGISTERED CHARITY NUMBER	1156883
INDEPENDENT EXAMINER	John Williams & Co Limited Chartered Certified Accountants Chart House 2 Effingham Road Reigate Surrey RH2 7JN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

promoting their care and safety;
promoting their education and promoting parental involvement;
promoting their health and wellbeing;
promoting services to support them and their families and carers;
proving services to individuals holding membership of the CIO;
and furthering the aims of the pre-school learning alliance.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In addition to the formal objects the trustees have agreed the following objectives:
To provide a child friendly environment that is safe, secure and stimulating.
To enhance the development and education of children through play.
To encourage children to develop self-confidence and self-esteem.
To promote children's social, intellectual and physical development through play and structured activities so as to prepare them for a smooth transition from pre-school to the school environment.

To work to the guidelines of the Early Years Foundation stage and the requirements of the registering bodies.

To work with parents and carers to offer a flexibility that allows each child's individual needs to be met whilst providing an environment where both children and adults feel welcomed, happy and comfortable.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has operated a pre-school from two sites in Horley throughout the period.

FINANCIAL REVIEW

The charity has made a surplus of £15,496 over the period (2023: deficit £22,143).

FUTURE PLANS

The charity intends to develop its activities in line with present operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation on 1 May 2014.

Recruitment and appointment of new trustees

We aim to recruit parents of children that attend Bobtails primarily, but will recruit from around the local area with the support of Surrey Education if we cannot achieve the target number of trustees. We aim to have between four and eight trustees at any point, to serve a term of three years with staggered start dates so that no more than half the trustees resign and are replaced in any one year. The optimum number of trustees is six with two changing every year, having served three years. The role of Treasurer and Chairperson should ideally change every year so that trustees can serve in either position in their second year of appointment, then support replacements of their roles in their third and final year.

BOBTAILS PRE-SCHOOL HORLEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Approved by order of the board of trustees on 23/6/25 and signed on its behalf by:

M Hopper

M Hopper - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOBTAILS PRE-SCHOOL HORLEY

Independent examiner's report to the trustees of Bobtails Pre-School Horley
I report to the charity trustees on my examination of the accounts of Bobtails Pre-School Horley (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Michael Wilson

John Williams & Co Limited
Chartered Certified Accountants
Chart House
2 Effingham Road
Reigate
Surrey
RH2 7JN

Date: 23/6/2025

BOBTAILS PRE-SCHOOL HORLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	275
Charitable activities	5				
Charitable Activities		332,893	53,721	386,614	321,677
Other trading activities	3	1,965	-	1,965	2,301
Investment income	4	2,127	-	2,127	1,112
Total		336,985	53,721	390,706	325,365
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		357,283	17,927	375,210	347,508
NET INCOME/(EXPENDITURE)		(20,298)	35,794	15,496	(22,143)
RECONCILIATION OF FUNDS					
Total funds brought forward		120,187	-	120,187	142,330
TOTAL FUNDS CARRIED FORWARD		99,889	35,794	135,683	120,187

The notes form part of these financial statements

BOBTAILS PRE-SCHOOL HORLEY

BALANCE SHEET
31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	43	-	43	100
CURRENT ASSETS					
Debtors	11	851	-	851	1,080
Cash at bank and in hand		112,194	35,794	147,988	129,281
		113,045	35,794	148,839	130,361
CREDITORS					
Amounts falling due within one year	12	(13,199)	-	(13,199)	(10,274)
NET CURRENT ASSETS		99,846	35,794	135,640	120,087
TOTAL ASSETS LESS CURRENT LIABILITIES		99,889	35,794	135,683	120,187
NET ASSETS		99,889	35,794	135,683	120,187
FUNDS	13				
Unrestricted funds				99,889	120,187
Restricted funds				35,794	-
TOTAL FUNDS				135,683	120,187

The financial statements were approved by the Board of Trustees and authorised for issue on 23/6/25 and were signed on its behalf by:

M Hopper

M Hopper - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 '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.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

i) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

ii) legacy income is recognised when receipt is probable and entitlement is established.

iii) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

i) expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

ii) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

iii) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost

continued...

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
A financial asset or a financial liability is recognised only when the Bobtails Pre-School Horley becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	-	275

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,965	2,301

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2,127	1,112

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Payments from governments	Charitable Activities	299,224	236,787
Fees	Charitable Activities	84,936	81,875
Uniforms	Charitable Activities	1,566	2,573
School trips	Charitable Activities	738	442
Miscellaneous income	Charitable Activities	150	-
		386,614	321,677

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable Activities	374,856	354	375,210

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

continued...

8. STAFF COSTS

The average number of employees during the year

No employee received employee benefits of more

9. COMPARATIVES FOR THE STATEMENT (

INCOME AND ENDOWMENTS FROM	
Donations and legacies	
Charitable activities	
Charitable Activities	
Other trading activities	
Investment income	
Total	
EXPENDITURE ON	
Charitable activities	
Charitable Activities	
NET INCOME/(EXPENDITURE)	
RECONCILIATION OF FUNDS	
Total funds brought forward	
TOTAL FUNDS CARRIED FORWARD	

10. TANGIBLE FIXED ASSETS

COST	
At 1 September 2023 and 31 August 2024	
DEPRECIATION	
At 1 September 2023	
Charge for year	
At 31 August 2024	
NET BOOK VALUE	
At 31 August 2024	
At 31 August 2023	

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	851	1,080

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	3,889	3,868
Taxation and social security	4,747	2,423
Other creditors	4,563	3,983
	13,199	10,274

13. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	120,187	(20,298)	99,889
Restricted funds			
General fund	-	35,794	35,794
TOTAL FUNDS	120,187	15,496	135,683

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	336,985	(357,283)	(20,298)
Restricted funds			
General fund	53,721	(17,927)	35,794
TOTAL FUNDS	390,706	(375,210)	15,496

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	142,330	(22,143)	120,187
TOTAL FUNDS	142,330	(22,143)	120,187

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	325,365	(347,508)	(22,143)
TOTAL FUNDS	325,365	(347,508)	(22,143)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	142,330	(42,441)	99,889
Restricted funds			
General fund	-	35,794	35,794
TOTAL FUNDS	142,330	(6,647)	135,683

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	662,350	(704,791)	(42,441)
Restricted funds			
General fund	53,721	(17,927)	35,794
TOTAL FUNDS	716,071	(722,718)	(6,647)

continued...

14. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,718 (2023: £4,296)

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

16. GOING CONCERN

There are no material uncertainties about the charity's ability to continue.

BOBTAILS PRE-SCHOOL HORLEY

England & Wales - Charity number 1156883

Accounts

REGISTERED CHARITY NUMBER: 1156883

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

BOBTAILS PRE-SCHOOL HORLEY

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

BOBTAILS PRE-SCHOOL HORLEY

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

ACTIVE TRUSTEES:	R Thompson (Chair) M Hopper (Treasurer) A Manzoor C Merritt (Resigned 08/06/2023) Mrs M Quayle (Resigned 08/06/2023) L Osei (Resigned 08/06/2023) C Rogers (Appointed 21/05/2024)
PRINCIPAL ADDRESS	Lumley Road Horley Surrey RH6 7JF
REGISTERED CHARITY NUMBER	1156883
INDEPENDENT EXAMINER	John Williams & Co Limited Chartered Certified Accountants Chart House 2 Effingham Road Reigate Surrey RH2 7JN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

promoting their care and safety;
promoting their education and promoting parental involvement;
promoting their health and wellbeing;
promoting services to support them and their families and carers;
proving services to individuals holding membership of the CIO;
and furthering the aims of the pre-school learning alliance.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In addition to the formal objects the trustees have agreed the following objectives:
To provide a child friendly environment that is safe, secure and stimulating.
To enhance the development and education of children through play.
To encourage children to develop self-confidence and self-esteem.
To promote children's social, intellectual and physical development through play and structured activities so as to prepare them for a smooth transition from pre-school to the school environment.

To work to the guidelines of the Early Years Foundation stage and the requirements of the registering bodies.

To work with parents and carers to offer a flexibility that allows each child's individual needs to be met whilst providing an environment where both children and adults feel welcomed, happy and comfortable.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has operated a pre-school from two sites in Horley throughout the period.

FINANCIAL REVIEW

The charity has made a deficit of £22,143 over the period (2022: surplus £19,949).

FUTURE PLANS

The charity intends to develop its activities in line with present operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation on 1 May 2014.

Recruitment and appointment of new trustees

We aim to recruit parents of children that attend Bobtails primarily, but will recruit from around the local area with the support of Surrey Education if we cannot achieve the target number of trustees. We aim to have between four and eight trustees at any point, to serve a term of three years with staggered start dates so that no more than half the trustees resign and are replaced in any one year. The optimum number of trustees is six with two changing every year, having served three years. The role of Treasurer and Chairperson should ideally change every year so that trustees can serve in either position in their second year of appointment, then support replacements of their roles in their third and final year.

BOBTAILS PRE-SCHOOL HORLEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Approved by order of the board of trustees on 28/6/24 and signed on its behalf by:

Matthew Hopper

M Hopper - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOBTAILS PRE-SCHOOL HORLEY

Independent examiner's report to the trustees of Bobtails Pre-School Horley
I report to the charity trustees on my examination of the accounts of Bobtails Pre-School Horley (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M. Wilson

Michael Wilson

John Williams & Co Limited
Chartered Certified Accountants
Chart House
2 Effingham Road
Reigate
Surrey
RH2 7JN

Date: 28/6/24

BOBTAILS PRE-SCHOOL HORLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	275	469
Charitable activities	5		
Charitable Activities		321,677	341,375
Other trading activities	3	2,301	2,089
Investment income	4	1,112	14
Total		325,365	343,947
EXPENDITURE ON			
Charitable activities	6		
Charitable Activities		347,508	323,998
NET INCOME/(EXPENDITURE)		(22,143)	19,949
RECONCILIATION OF FUNDS			
Total funds brought forward		142,330	122,381
TOTAL FUNDS CARRIED FORWARD		120,187	142,330

The notes form part of these financial statements

BOBTAILS PRE-SCHOOL HORLEY

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	100	156
CURRENT ASSETS			
Debtors	11	1,080	1,003
Cash at bank and in hand		129,281	150,135
		130,361	151,138
CREDITORS			
Amounts falling due within one year	12	(10,274)	(8,964)
NET CURRENT ASSETS		120,087	142,174
TOTAL ASSETS LESS CURRENT LIABILITIES		120,187	142,330
NET ASSETS		120,187	142,330
FUNDS	13		
Unrestricted funds		120,187	142,330
TOTAL FUNDS		120,187	142,330

The financial statements were approved by the Board of Trustees and authorised for issue on 28/6/24 and were signed on its behalf by:

Matthew Hopper

M Hopper - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 '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.

Critical accounting judgements and key sources of estimation uncertainty
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Income
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

i) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

ii) legacy income is recognised when receipt is probable and entitlement is established.

iii) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

i) expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

ii) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

iii) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
A financial asset or a financial liability is recognised only when the Bobtails Pre-School Horley becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	275	469

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,301	2,089

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,112	14

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Payments from governments	Charitable Activities	236,787	269,660
Fees	Charitable Activities	81,875	69,287
Uniforms	Charitable Activities	2,573	1,450
School trips	Charitable Activities	442	700
Miscellaneous income	Charitable Activities	-	278
		321,677	341,375

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable Activities	347,133	375	347,508

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

continued...

8. STAFF COSTS

The average number of employees during the year was 21 (2022: 20)

No employee received employee benefits of more than £60,000 during the current and prior year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	469
Charitable activities	
Charitable Activities	341,375
Other trading activities	2,089
Investment income	14
Total	343,947
EXPENDITURE ON	
Charitable activities	
Charitable Activities	323,998
NET INCOME	19,949
RECONCILIATION OF FUNDS	
Total funds brought forward	122,381
TOTAL FUNDS CARRIED FORWARD	142,330

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2022 and 31 August 2023	943
DEPRECIATION	
At 1 September 2022	787
Charge for year	56
At 31 August 2023	843
NET BOOK VALUE	
At 31 August 2023	100
At 31 August 2022	156

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	1,080	1,003

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,868	2,635
Taxation and social security	2,423	2,664
Other creditors	3,983	3,665
	10,274	8,964

13. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	142,330	(22,143)	120,187
TOTAL FUNDS	142,330	(22,143)	120,187

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	325,365	(347,508)	(22,143)
TOTAL FUNDS	325,365	(347,508)	(22,143)

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	122,381	19,949	142,330
TOTAL FUNDS	122,381	19,949	142,330

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,947	(323,998)	19,949
TOTAL FUNDS	343,947	(323,998)	19,949

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	122,381	(2,194)	120,187
TOTAL FUNDS	122,381	(2,194)	120,187

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	669,312	(671,506)	(2,194)
TOTAL FUNDS	669,312	(671,506)	(2,194)

14. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,296 (2022: £3,945)

continued...

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

16. GOING CONCERN

There are no material uncertainties about the charity's ability to continue.

BOBTAILS PRE-SCHOOL HORLEY

England & Wales - Charity number 1156883

Accounts

REGISTERED CHARITY NUMBER: 1156883

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

BOBTAILS PRE-SCHOOL HORLEY

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

BOBTAILS PRE-SCHOOL HORLEY

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

ACTIVE TRUSTEES:	R Thompson (Chair) M Hopper (Treasurer) A Manzoor C Merritt (Resigned 08/06/2023) Mrs M Quayle (Resigned 08/06/2023) L Osei (Resigned 08/06/2023) C Rogers (Appointed 21/05/2024)
PRINCIPAL ADDRESS	Lumley Road Horley Surrey RH6 7JF
REGISTERED CHARITY NUMBER	1156883
INDEPENDENT EXAMINER	John Williams & Co Limited Chartered Certified Accountants Chart House 2 Effingham Road Reigate Surrey RH2 7JN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

promoting their care and safety;
promoting their education and promoting parental involvement;
promoting their health and wellbeing;
promoting services to support them and their families and carers;
proving services to individuals holding membership of the CIO;
and furthering the aims of the pre-school learning alliance.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In addition to the formal objects the trustees have agreed the following objectives:
To provide a child friendly environment that is safe, secure and stimulating.
To enhance the development and education of children through play.
To encourage children to develop self-confidence and self-esteem.
To promote children's social, intellectual and physical development through play and structured activities so as to prepare them for a smooth transition from pre-school to the school environment.

To work to the guidelines of the Early Years Foundation stage and the requirements of the registering bodies.

To work with parents and carers to offer a flexibility that allows each child's individual needs to be met whilst providing an environment where both children and adults feel welcomed, happy and comfortable.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has operated a pre-school from two sites in Horley throughout the period.

FINANCIAL REVIEW

The charity has made a deficit of £22,143 over the period (2022: surplus £19,949).

FUTURE PLANS

The charity intends to develop its activities in line with present operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation on 1 May 2014.

Recruitment and appointment of new trustees

We aim to recruit parents of children that attend Bobtails primarily, but will recruit from around the local area with the support of Surrey Education if we cannot achieve the target number of trustees. We aim to have between four and eight trustees at any point, to serve a term of three years with staggered start dates so that no more than half the trustees resign and are replaced in any one year. The optimum number of trustees is six with two changing every year, having served three years. The role of Treasurer and Chairperson should ideally change every year so that trustees can serve in either position in their second year of appointment, then support replacements of their roles in their third and final year.

BOBTAILS PRE-SCHOOL HORLEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Approved by order of the board of trustees on 28/6/24 and signed on its behalf by:

Matthew Hopper

M Hopper - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOBTAILS PRE-SCHOOL HORLEY

Independent examiner's report to the trustees of Bobtails Pre-School Horley

I report to the charity trustees on my examination of the accounts of Bobtails Pre-School Horley (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Michael Wilson

John Williams & Co Limited
Chartered Certified Accountants
Chart House
2 Effingham Road
Reigate
Surrey
RH2 7JN

Date: .....

BOBTAILS PRE-SCHOOL HORLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	275	469
Charitable activities	5		
Charitable Activities		321,677	341,375
Other trading activities	3	2,301	2,089
Investment income	4	1,112	14
Total		325,365	343,947
EXPENDITURE ON			
Charitable activities	6		
Charitable Activities		347,508	323,998
NET INCOME/(EXPENDITURE)		(22,143)	19,949
RECONCILIATION OF FUNDS			
Total funds brought forward		142,330	122,381
TOTAL FUNDS CARRIED FORWARD		120,187	142,330

The notes form part of these financial statements

BOBTAILS PRE-SCHOOL HORLEY

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	100	156
CURRENT ASSETS			
Debtors	11	1,080	1,003
Cash at bank and in hand		129,281	150,135
		130,361	151,138
CREDITORS			
Amounts falling due within one year	12	(10,274)	(8,964)
NET CURRENT ASSETS		120,087	142,174
TOTAL ASSETS LESS CURRENT LIABILITIES		120,187	142,330
NET ASSETS		120,187	142,330
FUNDS	13		
Unrestricted funds		120,187	142,330
TOTAL FUNDS		120,187	142,330

The financial statements were approved by the Board of Trustees and authorised for issue on 28/6/24 and were signed on its behalf by:

Matthew Hopper

M Hopper - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 '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.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

i) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

ii) legacy income is recognised when receipt is probable and entitlement is established.

iii) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

i) expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

ii) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

iii) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	25% on cost

continued...

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
A financial asset or a financial liability is recognised only when the Bobtails Pre-School Horley becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	275	469

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,301	2,089

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,112	14

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Payments from governments	Charitable Activities	236,787	269,660
Fees	Charitable Activities	81,875	69,287
Uniforms	Charitable Activities	2,573	1,450
School trips	Charitable Activities	442	700
Miscellaneous income	Charitable Activities	-	278
		321,677	341,375

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable Activities	347,133	375	347,508

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

continued...

8. STAFF COSTS

The average number of employees during the year was 21 (2022: 20)

No employee received employee benefits of more than £60,000 during the current and prior year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	469
Charitable activities	
Charitable Activities	341,375
Other trading activities	2,089
Investment income	14
Total	343,947
EXPENDITURE ON	
Charitable activities	
Charitable Activities	323,998
NET INCOME	19,949
RECONCILIATION OF FUNDS	
Total funds brought forward	122,381
TOTAL FUNDS CARRIED FORWARD	142,330

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2022 and 31 August 2023	943
DEPRECIATION	
At 1 September 2022	787
Charge for year	56
At 31 August 2023	843
NET BOOK VALUE	
At 31 August 2023	100
At 31 August 2022	156

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	1,080	1,003

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,868	2,635
Taxation and social security	2,423	2,664
Other creditors	3,983	3,665
	10,274	8,964

13. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	142,330	(22,143)	120,187
TOTAL FUNDS	142,330	(22,143)	120,187

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	325,365	(347,508)	(22,143)
TOTAL FUNDS	325,365	(347,508)	(22,143)

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	122,381	19,949	142,330
TOTAL FUNDS	122,381	19,949	142,330

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,947	(323,998)	19,949
TOTAL FUNDS	343,947	(323,998)	19,949

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	122,381	(2,194)	120,187
TOTAL FUNDS	122,381	(2,194)	120,187

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	669,312	(671,506)	(2,194)
TOTAL FUNDS	669,312	(671,506)	(2,194)

14. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,296 (2022: £3,945)

continued...

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

16. GOING CONCERN

There are no material uncertainties about the charity's ability to continue.

BOBTAILS PRE-SCHOOL HORLEY

England & Wales - Charity number 1156883

Accounts

REGISTERED CHARITY NUMBER: 1156883

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

FOR

BOBTAILS PRE-SCHOOL HORLEY

BOBTAILS PRE-SCHOOL HORLEY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14

BOBTAILS PRE-SCHOOL HORLEY

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021

ACTIVE TRUSTEES:

C Merritt (Treasurer)
Mrs M Quayle
A Manzoor (Chairperson)
L Osei

PRINCIPAL ADDRESS

Lumley Road
Horley
Surrey
RH6 7JF

REGISTERED CHARITY NUMBER 1156883

INDEPENDENT EXAMINER

John Williams & Co Limited
Chartered Certified Accountants
Chart House
2 Effingham Road
Reigate
Surrey
RH2 7JN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

promoting their care and safety;
promoting their education and promoting parental involvement;
promoting their health and wellbeing;
promoting services to support them and their families and carers;
proving services to individuals holding membership of the CIO;
and furthering the aims of the pre-school learning alliance.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In addition to the formal objects the trustees have agreed the following objectives:
To provide a child friendly environment that is safe, secure and stimulating.
To enhance the development and education of children through play.
To encourage children to develop self-confidence and self-esteem.
To promote children's social, intellectual and physical development through play and structured activities so as to prepare them for a smooth transition from pre-school to the school environment.

To work to the guidelines of the Early Years Foundation stage and the requirements of the registering bodies.

To work with parents and carers to offer a flexibility that allows each child's individual needs to be met whilst providing an environment where both children and adults feel welcomed, happy and comfortable.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has operated a pre-school from two sites in Horley throughout the period.

FINANCIAL REVIEW

The charity has made a surplus of £34,799 over the period (2020: surplus £18,002).

FUTURE PLANS

The charity intends to develop its activities in line with present operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation on 1 May 2014.

Recruitment and appointment of new trustees

We aim to recruit parents of children that attend Bobtails primarily, but will recruit from around the local area with the support of Surrey Education if we cannot achieve the target number of trustees. We aim to have between four and eight trustees at any point, to serve a term of three years with staggered start dates so that no more than half the trustees resign and are replaced in any one year. The optimum number of trustees is six with two changing every year, having served three years. The role of Treasurer and Chairperson should ideally change every year so that trustees can serve in either position in their second year of appointment, then support replacements of their roles in their third and final year.

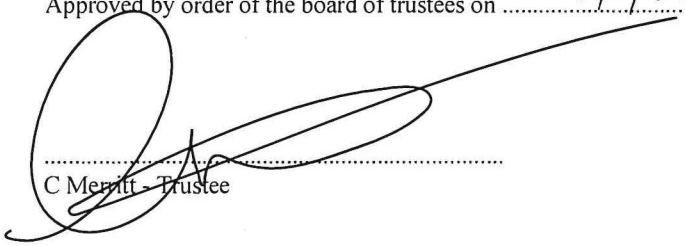
CORONAVIRUS

The charity, with unrelenting commitment from staff, has continued to offer childcare at all times outside of forced closure, and finished the year in profit despite all the challenges brought about by the global pandemic.

BOBTAILS PRE-SCHOOL HORLEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Approved by order of the board of trustees on 25/3/22 and signed on its behalf by:



.....
C Merritt - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOBTAILS PRE-SCHOOL HORLEY

Independent examiner's report to the trustees of Bobtails Pre-School Horley
I report to the charity trustees on my examination of the accounts of Bobtails Pre-School Horley (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Michael Wilson
ACCA
John Williams & Co Limited
Chartered Certified Accountants
Chart House
2 Effingham Road
Reigate
Surrey
RH2 7JN

Date: 25/3/22

BOBTAILS PRE-SCHOOL HORLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	959	1,854
Charitable activities	5		
Charitable Activities		314,929	284,409
Other trading activities	3	1,541	-
Investment income	4	3	46
Total		317,432	286,309
EXPENDITURE ON			
Charitable activities	6		
Charitable Activities		282,633	268,307
NET INCOME		34,799	18,002
RECONCILIATION OF FUNDS			
Total funds brought forward		87,582	69,580
TOTAL FUNDS CARRIED FORWARD		122,381	87,582

The notes form part of these financial statements

BOBTAILS PRE-SCHOOL HORLEY

BALANCE SHEET
31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	219	15
CURRENT ASSETS			
Debtors	11	1,000	1,002
Cash at bank and in hand		127,768	92,986
		128,768	93,988
CREDITORS			
Amounts falling due within one year	12	(6,606)	(6,421)
NET CURRENT ASSETS		122,162	87,567
TOTAL ASSETS LESS CURRENT LIABILITIES		122,381	87,582
NET ASSETS		122,381	87,582
FUNDS	13		
Unrestricted funds		122,381	87,582
TOTAL FUNDS		122,381	87,582

The financial statements were approved by the Board of Trustees and authorised for issue on 25/3/22 and were signed on its behalf by:

.....
C Merritt - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 '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.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

i) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

ii) legacy income is recognised when receipt is probable and entitlement is established.

iii) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

i) expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

ii) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

iii) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost

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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
A financial asset or a financial liability is recognised only when the Bobtails Pre-School Horley becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	959	1,854

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	1,541	-

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	3	46

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Payments from governments	Charitable Activities	231,980	243,391
Fees	Charitable Activities	81,118	37,464
Uniforms	Charitable Activities	1,655	1,994
Grants	Charitable Activities	-	1,287
Miscellaneous income	Charitable Activities	176	273
		314,929	284,409

Grants received, included in the above, are as follows:

	2021	2020
	£	£

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Charitable Activities	282,633

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

continued...

8. STAFF COSTS

The average number of employees during the year was 20 (2020: 20)

No employee received employee benefits of more than £60,000 during the current and prior year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,854
Charitable activities	
Charitable Activities	284,409
Investment income	46
Total	286,309
EXPENDITURE ON	
Charitable activities	
Charitable Activities	268,307
NET INCOME	18,002
RECONCILIATION OF FUNDS	
Total funds brought forward	69,580
TOTAL FUNDS CARRIED FORWARD	87,582

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2020	716
Additions	227
At 31 August 2021	943
DEPRECIATION	
At 1 September 2020	701
Charge for year	23
At 31 August 2021	724
NET BOOK VALUE	
At 31 August 2021	219
At 31 August 2020	15

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	1,000	1,002

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,738	606
Taxation and social security	2,013	1,820
Other creditors	2,855	3,995
	6,606	6,421

13. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	87,582	34,799	122,381
TOTAL FUNDS	87,582	34,799	122,381

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	317,432	(282,633)	34,799
TOTAL FUNDS	317,432	(282,633)	34,799

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	69,580	18,002	87,582
TOTAL FUNDS	69,580	18,002	87,582

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,309	(268,307)	18,002
TOTAL FUNDS	286,309	(268,307)	18,002

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	69,580	52,801	122,381
TOTAL FUNDS	69,580	52,801	122,381

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	603,741	(550,940)	52,801
TOTAL FUNDS	603,741	(550,940)	52,801

14. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,103 (2020: £3,007)

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

continued...

16. GOING CONCERN

Despite COVID-19 there are no material uncertainties about the charity's ability to continue.

BOBTAILS PRE-SCHOOL HORLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	959	1,854
Other trading activities		
Fundraising events	1,541	-
Investment income		
Deposit account interest	3	46
Charitable activities		
Payments from governments	231,980	243,391
Fees	81,118	37,464
Uniforms	1,655	1,994
Grants	-	1,287
Miscellaneous income	176	273
	314,929	284,409
Total incoming resources	317,432	286,309
EXPENDITURE		
Charitable activities		
Wages	212,781	209,988
Social security	10,127	7,166
Pensions	3,103	3,007
Other operating leases - Rent	23,463	21,572
Books, toys & resources	3,900	2,551
Insurance	1,376	1,318
Office expenses	4,742	3,163
Telephone	856	798
Direct costs	14,334	10,277
Computer expenses	452	946
Repairs and renewals	3,424	1,729
Accountancy	1,170	1,170
Legal and professional	365	1,432
Subscriptions	2,517	2,422
Bad debts	-	759
Depn of fixtures & fittings	23	9
	282,633	268,307
Total resources expended	282,633	268,307
Net income	34,799	18,002

BOBTAILS PRE-SCHOOL HORLEY

England & Wales - Charity number 1156883

Accounts

REGISTERED CHARITY NUMBER: 1156883

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

FOR

BOBTAILS PRE-SCHOOL HORLEY

BOBTAILS PRE-SCHOOL HORLEY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14

BOBTAILS PRE-SCHOOL HORLEY

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2020

ACTIVE TRUSTEES:

C Merritt (Appointed Treasurer, March 2020)
S Bardsley Chairman (Resigned, March 2020)
S Warden Treasurer (Resigned, March 2020)
D Roullier (Resigned, November 2019)
Mrs M Quayle
A Manzoor (Appointed as Trustee and Chairperson, March 2020)
L Osei (Appointed as Trustee, April 2020)

PRINCIPAL ADDRESS	Lumley Road Horley Surrey RH6 7JF
REGISTERED CHARITY NUMBER	1156883
INDEPENDENT EXAMINER	John Williams & Co Limited Chartered Certified Accountants Chart House 2 Effingham Road Reigate Surrey RH2 7JN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

promoting their care and safety;
promoting their education and promoting parental involvement;
promoting their health and wellbeing;
promoting services to support them and their families and carers;
proving services to individuals holding membership of the CIO;
and furthering the aims of the pre-school learning alliance.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In addition to the formal objects the trustees have agreed the following objectives:
To provide a child friendly environment that is safe, secure and stimulating.
To enhance the development and education of children through play.
To encourage children to develop self-confidence and self-esteem.
To promote children's social, intellectual and physical development through play and structured activities so as to prepare them for a smooth transition from pre-school to the school environment.

To work to the guidelines of the Early Years Foundation stage and the requirements of the registering bodies.

To work with parents and carers to offer a flexibility that allows each child's individual needs to be met whilst providing an environment where both children and adults feel welcomed, happy and comfortable.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has operated a pre-school from two sites in Horley throughout the period.

FINANCIAL REVIEW

The charity has made a surplus of £15,716 over the period (2019: surplus £12,677).

FUTURE PLANS

The charity intends to develop its activities in line with present operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation on 1 May 2014.

Recruitment and appointment of new trustees

We aim to recruit parents of children that attend Bobtails primarily, but will recruit from around the local area with the support of Surrey Education if we cannot achieve the target number of trustees. We aim to have between four and eight trustees at any point, to serve a term of three years with staggered start dates so that no more than half the trustees resign and are replaced in any one year. The optimum number of trustees is six with two changing every year, having served three years. The role of Treasurer and Chairperson should ideally change every year so that trustees can serve in either position in their second year of appointment, then support replacements of their roles in their third and final year.

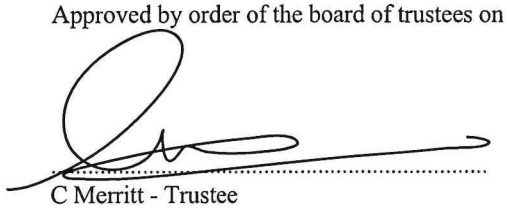
CORONAVIRUS

The charity, with unrelenting commitment from staff, has continued to offer childcare at all times outside of forced closure, and finished the year in profit despite all the challenges brought about by the global pandemic.

BOBTAILS PRE-SCHOOL HORLEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

Approved by order of the board of trustees on 22/6/21 and signed on its behalf by:



C Merritt - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOBTAILS PRE-SCHOOL HORLEY

Independent examiner's report to the trustees of Bobtails Pre-School Horley
I report to the charity trustees on my examination of the accounts of Bobtails Pre-School Horley (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Michael Wilson
ACCA
John Williams & Co Limited
Chartered Certified Accountants
Chart House
2 Effingham Road
Reigate
Surrey
RH2 7JN

Date: 22/6/21

BOBTAILS PRE-SCHOOL HORLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,855	4,352
Charitable activities	4		
Charitable Activities		284,409	296,597
Investment income	3	45	55
Total		286,309	301,004
EXPENDITURE ON			
Charitable activities	5		
Charitable Activities		268,307	288,327
NET INCOME		18,002	12,677
RECONCILIATION OF FUNDS			
Total funds brought forward		69,580	56,903
TOTAL FUNDS CARRIED FORWARD		87,582	69,580

The notes form part of these financial statements

BOBTAILS PRE-SCHOOL HORLEY

BALANCE SHEET
31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	9	15	24
CURRENT ASSETS			
Debtors	10	1,002	1,294
Cash at bank and in hand		92,986	78,774
		93,988	80,068
CREDITORS			
Amounts falling due within one year	11	(6,421)	(10,512)
NET CURRENT ASSETS		87,567	69,556
TOTAL ASSETS LESS CURRENT LIABILITIES		87,582	69,580
NET ASSETS		87,582	69,580
FUNDS	12		
Unrestricted funds		87,582	69,580
TOTAL FUNDS		87,582	69,580

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 22/6/21 ..... and were signed on its behalf by:

.....
C Merritt - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 '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.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

i) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

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iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

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ii) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

iii) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost

continued...

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
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Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

continued...

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Gifts	-	1
Donations	1,855	4,351
	1,855	4,352

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	45	55

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Payments from governments	Charitable Activities	243,391	227,224
Fees	Charitable Activities	37,464	64,959
Uniforms	Charitable Activities	1,994	2,420
Grants	Charitable Activities	1,287	821
School trips	Charitable Activities	-	770
Miscellaneous income	Charitable Activities	273	403
		284,409	296,597

Grants received, included in the above, are as follows:

	2020	2019
	£	£

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Charitable Activities	268,307

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

continued...

7. STAFF COSTS

The average number of employees during the year was 20 (2019: 21)

No employee received employee benefits of more than £60,000 during the current and prior year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,352
Charitable activities	
Charitable Activities	296,597
Investment income	55
Total	301,004
EXPENDITURE ON	
Charitable activities	
Charitable Activities	288,327
NET INCOME	12,677
RECONCILIATION OF FUNDS	
Total funds brought forward	56,903
TOTAL FUNDS CARRIED FORWARD	69,580

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2019 and 31 August 2020	716
DEPRECIATION	
At 1 September 2019	692
Charge for year	9
At 31 August 2020	701
NET BOOK VALUE	
At 31 August 2020	15
At 31 August 2019	24

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	-	310
Prepayments	1,002	984
	1,002	1,294

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	606	3,490
Taxation and social security	1,820	5,127
Other creditors	3,995	1,895
	6,421	10,512

12. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	69,580	18,002	87,582
TOTAL FUNDS	69,580	18,002	87,582

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	286,309	(268,307)	18,002
TOTAL FUNDS	286,309	(268,307)	18,002

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	56,903	12,677	69,580
TOTAL FUNDS	56,903	12,677	69,580

continued...

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,004	(288,327)	12,677
TOTAL FUNDS	301,004	(288,327)	12,677

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	56,903	30,679	87,582
TOTAL FUNDS	56,903	30,679	87,582

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	587,313	(556,634)	30,679
TOTAL FUNDS	587,313	(556,634)	30,679

13. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,007 (2019: £2,530)

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

15. GOING CONCERN

Despite COVID-19 there are no material uncertainties about the charity's ability to continue.

BOBTAILS PRE-SCHOOL HORLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	1,855	4,351
	1,855	4,352
Investment income		
Deposit account interest	45	55
Charitable activities		
Payments from governments	243,391	227,224
Fees	37,464	64,959
Uniforms	1,994	2,420
Grants	1,287	821
School trips	-	770
Miscellaneous income	273	403
	284,409	296,597
Total incoming resources	286,309	301,004
EXPENDITURE		
Charitable activities		
Wages	209,988	223,264
Social security	7,166	6,994
Pensions	3,007	2,530
Other operating leases - Rent	21,572	22,983
Books, toys & resources	2,551	5,460
Insurance	1,318	328
Office expenses	3,163	2,590
Telephone	798	1,094
Direct costs	10,277	14,425
Computer expenses	946	1,655
Repairs and renewals	1,729	1,851
Accountancy	1,170	1,350
Legal and professional	1,432	536
Subscriptions	2,422	2,353
School trips	-	789
Bad debts	759	116
Depn of fixtures & fittings	9	9
	268,307	288,327
Total resources expended	268,307	288,327
Net income	18,002	12,677