REGISTERED CHARITY NUMBER: 1156883

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

FOR

BOBTAILS PRE-SCHOOL HORLEY

BOBTAILS PRE-SCHOOL HORLEY

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FOR THE YEAR ENDED 31 AUGUST 2025

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BOBTAILS PRE-SCHOOL HORLEY

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2025

ACTIVE TRUSTEES:	R Thompson (Chair) M Hopper (Treasurer) J Palmer S O'Shea
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

BOBTAILS PRE-SCHOOL HORLEY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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.

ACHIEVEMENTS 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 £53,864 over the period (2024: £15,496).

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 2025

Approved by order of the board of trustees on 19/16/26 and signed on its behalf by:

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 2025.

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: 19/06/26

BOBTAILS PRE-SCHOOL HORLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Charitable Activities		412,538	46,995	459,533	386,614
Other trading activities	2	2,486	-	2,486	1,965
Investment income	3	1,786	-	1,786	2,127
Total		416,810	46,995	463,805	390,706
EXPENDITURE ON					
Charitable activities	5				
Charitable Activities		390,584	19,357	409,941	375,210
NET INCOME		26,226	27,638	53,864	15,496
RECONCILIATION OF FUNDS					
Total funds brought forward		99,889	35,794	135,683	120,187
TOTAL FUNDS CARRIED FORWARD		126,115	63,432	189,547	135,683

The notes form part of these financial statements

BOBTAILS PRE-SCHOOL HORLEY

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	-	-	-	43
CURRENT ASSETS					
Debtors	10	1,416	-	1,416	851
Cash at bank and in hand		136,882	63,432	200,314	147,988
		138,298	63,432	201,730	148,839
CREDITORS					
Amounts falling due within one year	11	(12,183)	-	(12,183)	(13,199)
NET CURRENT ASSETS		126,115	63,432	189,547	135,640
TOTAL ASSETS LESS CURRENT LIABILITIES		126,115	63,432	189,547	135,683
NET ASSETS		126,115	63,432	189,547	135,683
FUNDS	12				
Unrestricted funds				126,115	99,889
Restricted funds				63,432	35,794
TOTAL FUNDS				189,547	135,683

The financial statements were approved by the Board of Trustees and authorised for issue on 18/6/26 and were signed on its behalf by:

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
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.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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.

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.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

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.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,486	1,965

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,786	2,127

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Payments from governments	Charitable Activities	403,136	299,224
Fees	Charitable Activities	53,244	84,936
Uniforms	Charitable Activities	1,873	1,566
School trips	Charitable Activities	1,030	738
Miscellaneous income	Charitable Activities	250	150
		459,533	386,614

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable Activities	409,575	366	409,941

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

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7. STAFF COSTS

The average number of employees during the year was 20 (2024: 18)

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 £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable Activities	332,893	53,721	386,614
Other trading activities	1,965	-	1,965
Investment income	2,127	-	2,127
Total	336,985	53,721	390,706
EXPENDITURE ON			
Charitable activities			
Charitable Activities	357,283	17,927	375,210
NET INCOME/(EXPENDITURE)	(20,298)	35,794	15,496
RECONCILIATION OF FUNDS			
Total funds brought forward	120,187	-	120,187
TOTAL FUNDS CARRIED FORWARD	99,889	35,794	135,683

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2024 and 31 August 2025	943
DEPRECIATION	
At 1 September 2024	900
Charge for year	43
At 31 August 2025	943
NET BOOK VALUE	
At 31 August 2025	-
At 31 August 2024	43

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	1,416	851

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,504	3,889
Taxation and social security	5,247	4,747
Other creditors	4,432	4,563
	12,183	13,199

12. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	99,889	26,226	126,115
Restricted funds			
General fund	35,794	27,638	63,432
TOTAL FUNDS	135,683	53,864	189,547

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	416,810	(390,584)	26,226
Restricted funds			
General fund	46,995	(19,357)	27,638
TOTAL FUNDS	463,805	(409,941)	53,864

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12. MOVEMENT IN FUNDS - continued

Comparatives for 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

Comparative 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

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	120,187	5,928	126,115
Restricted funds			
General fund	-	63,432	63,432
TOTAL FUNDS	120,187	69,360	189,547

continued...

12. MOVEMENT IN FUNDS - continued

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	753,795	(747,867)	5,928
Restricted funds			
General fund	100,716	(37,284)	63,432
TOTAL FUNDS	854,511	(785,151)	69,360

13. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,420 (2024: £4,718)

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

15. GOING CONCERN

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