

Annual Report of the Trustees to Pear Tree Voluntary Management Committee
AGM – Tuesday 30th September 2025

Introduction

Pear Tree Holiday Club (Kirkham) Ltd was registered with Companies House as a limited company on 12th June 2006 – registration number; 05844119. The first Annual General Meeting was held on 10th July 2007 and has been held each year, within 16 months of the previous AGM.

The previous AGM was held on Monday 23rd September 2024

Committee Members

Claire Higginson – Chair of Committee/Parent – retired July 2025

Anne Fielding – Trustee/Director

Rebecca Warnock – Director/Trustee/Ofsted Nominated Person

Richard Smith – Treasurer

Fiona Wafer – Trustee/Secretary

Lesley Sullivan – Director/Trustee

We currently have a vacancy for Parent member – we have received a letter application to become a member which the committee will be considering.

Managers & Safeguarding Designated Lead Practitioners

Leah Birchall

Vicky Gwilliam

Charitable Status

Pear Tree Holiday Club (Kirkham) Ltd became a registered charity on 12th January 2011. Its registered charity number is 1139787.

Objectives and Activities

Pear Tree Holiday Club provides childcare and respite for children of all abilities aged 3-16. Approximately 85% of children attending the Holiday Club have learning difficulties and disabilities; some children have complex needs.

The Holiday Club was fully inspected by Ofsted in November 2016; it was judged to be outstanding in all areas. A further “light touch” inspection was undertaken in October 2022 with the club receiving the top Ofsted rating available. Pear Tree Holiday Club (Kirkham) Ltd is the Ofsted registered provider.

It is required to comply with the requirements for the Early Years Register set out in the Statutory Framework for the Early Years Foundation Stage. This includes a requirement to give parents information about the provision. The law allows Ofsted to carry out inspections to check that providers comply with the requirements for the Early Years Register set out in the statutory Framework for the Early Years Foundation Stage.

Achievements and Performance

Operation

Pear Tree Holiday Club operates for 7 weeks of the school holidays which excludes Christmas and the last 3 weeks of the summer holidays (this allows school to be deep cleaned).

Over the last 12 months the club has provided a total of 624.5 days/places (567 in 2024).

A breakdown of operational numbers is detailed in the table below:

| | Oct | Feb | Easter | May | Summer | Totals | Totals 2024 |
|--------------------------|------|------|--------|-------|--------|--------|-------------|
| Days Open | 5 | 5 | 5 | 4 | 13 | 32 | 33 |
| SEN Places (days) | 64 | 74.5 | 82 | 65.5 | 220 | 506 | 395 |
| Mainstream Places (days) | 15 | 18.5 | 16 | 13 | 56 | 118.5 | 172 |
| Total Days | 79 | 93 | 98 | 78.5 | 276 | 624.5 | 567 |
| Staff Days | 29 | 35.5 | 37.5 | 28 | 99 | 229 | 199.75 |
| Child:Staff ratio | 2.72 | 2.62 | 2.61 | 2.8 | 2.78 | 2.72 | 2.84 |
| Av children/day | 15.8 | 18.6 | 19.6 | 19.63 | 21.23 | 19.5 | 17.18 |

Since re-opening after COVID, the opening times have been reduced to 9am-4pm for all children, it had previously been open from 8am to 5.30pm for mainstream children. This has resulted in a significant reduction in children attending and the mix of children is now heavily weighted towards SEN children – we have very much become a smaller unit concentrating on serving the SEN community.

Our charging structure is:

- Mainstream children: £30 per day
- Children with SEN who are Break Time/Break Time Plus Registered pay no fee with the club claiming an agreed hourly rate with LCC (currently 15.91/hour)
- Children with SEN not Break Time Registered, or who are attending once their Break Time hours have been utilised, pay £13.50 per hour.

The club is OFSTED registered for EYFS children but unfortunately, due to staffing levels and capacity, we are unable to offer holiday club provision at present to children who have not achieved school year 1 status.

The club is not registered to cater for young people over the age of 16, nor does it have the facilities and resources to do so.

Finance

A Financial Statement for the 12m to 31/3/25 has been prepared by Chris Calvert of Rushtons Accountants – Independent Examiner which supplements this report.

Historically without donations the club generally ran at a slight loss and could not operate without additional funding.

Thankfully Lancashire County Council (LCC) have been proactive in providing some Break Time Funding to children with SEND and this has increased the numbers attending and at an improved rate which has helped towards a surplus this year, excluding donations, of £18491 (2024 - £8688)

The club is a registered supplier to LCC for both Break Time and Break Time Plus; in the recent Summer club Break Time/Plus hours accounted for 67% of provision (2024 – 53%)

Provided this funding for families is maintained then we would expect to be able to continue to operate without diluting reserves.

Break Time

The club is now quite reliant on the provision of Break Time funding for places and we are registered as Break Time and Break Time Plus providers.

Break Time provision is contracted with LCC with expected hours being agreed each April – if hours booked are then below the agreed hours the club only charges the Authority for hours booked. There is a 6 month notice period for Termination for both parties; the Authority can terminate immediately under certain circumstances which are highly unlikely to occur. In the recent Summer holiday club we provided an average of 41 places a week under Break Time.

Break Time plus falls under the same contract but as they relate to bookings for individual children the Authority can terminate within 7 days. We currently have 13 individual contracts for 33 places a week.

Our performance against specific KPI's set by the Authority is monitored by way of quarterly returns with half yearly review meetings. We also have an annual inspection.

The additional administration involved in supporting Break Time provision is provided by the school office team and there is currently no management charge made by school for this service.

Staffing

Staffing is allocated according to the needs of the children attending on any one day for e.g. when a child attends with complex needs or challenging behaviour it is important to ensure a member of staff who knows that child, and has knowledge of his care plan/behaviour support plan is employed.

In the last twelve months we operated on a very low child:staff ratio of approximately 2.8:1, the minimum legal requirement is 30 although the Out of School Alliance recommends 8:1. The very low ratio is obviously costly but reflects the SEN population of our club and also the daily swimming provision.

We operate with 2 Designated Safeguarding Leads whose training for the role was last completed in June 2023; such is to be updated in Autumn term.

Swimming

A key strength of the Holiday Club is that every child attending can swim every day this is a real selling point and one that makes our Holiday Club so popular. It does, however, incur additional costs e.g. Lifeguard, lifesaver, staff who are trained in moving and handling etc. Children can only swim if there is a Lifeguard present.

Area for development for 2024/2025

DSL Training for Managers to be completed by 25/12/25

Administration transition arrangements for Richard's retirement

Date of next AGM: Autumn 2026

REGISTERED COMPANY NUMBER: 05844119 (England and Wales)
REGISTERED CHARITY NUMBER: 1139787

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED**

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025**

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PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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

Pear Tree Holiday Club provides childcare and respite for children of all abilities aged 3-16 during the school holidays. Approximately 75% of children attending the Holiday Club have learning difficulties and disabilities; some children have complex needs.

The Holiday Club was inspected by Ofsted in October 2022; it was judged to be outstanding in all areas. Pear Tree Holiday Club (Kirkham) Ltd is the registered provider.

It is required to comply with the requirements for the Early Years Register set out in the Statutory Framework for the Early Years Foundation Stage. This includes a requirement to give parents information about the provision. The law allows Ofsted to carry out inspections to check that providers comply with the requirements for the Early Years Register set out in the statutory Framework for the Early Years Foundation Stage.

Significant activities

A holiday club specialising in provision for children with Special Educational Needs (SEN) aged 5 (but school year 1) to 17th birthday.

Opening hours are 9am to 4pm for up to 7 weeks in the year (1 week at Easter, 3 weeks at Summer and each half term holiday).

The student population is now up to 22 a day with approximately 75% of the children having SEN.

Given the predominance of SEN children the club is registered as a Break Time and Break Time Plus provider with Lancashire County Council.

The average number of staff in the period has been 6.3 per day.

Public benefit

The charity provides holiday childcare for the benefit of the public. The trustees have had due regard to guidance published by the Charities Commission on public benefit.

The Trustees consider that the Holiday Club is a not for profit organisation designed to cater for children and families within the local community during the school holidays. The children attending are aged 3-16 and have differing levels of ability including profound and complex needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The procedure for the appointment of new trustees is contained within the Articles of Association of the company.

Financial Review

Total net income for the period from all sources amounted to £18,651 (2024: £9,706). Total unrestricted funds increased from £78,263 to £96,914..

Reserves Policy

The charity operates a reserves policy which aims to cover annual operational expenses for a minimum of twelve months.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05844119 (England and Wales)

Registered Charity number

1139787

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Registered office

29 Station Road
Kirkham
Preston
Lancashire
PR4 2HA

Trustees

Mrs L M Sullivan - Trustee & Director
Mrs F C Wafer - Trustee & Director
Ms P A Fielding - Trustee & Director
Mrs A R Warnock - Trustee & Director

Company Secretary

Mrs F C Wafer

Independent Examiner

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

Bankers

National Westminster Bank
97 Fishergate
Preston
PR1 2AE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs F C Wafer - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED**

Independent examiner's report to the trustees of Pear Tree Holiday Club (Kirkham) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Calvert FCA

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

Date:

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | 2025 Unrestricted fund £ | 2024 Total funds £ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 160 | 1,018 |
| Other trading activities | 2 | 50,266 | 39,438 |
| Investment income | 3 | 2,662 | 1,363 |
| Total | | <u>53,088</u> | <u>41,819</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Provision of holiday club services | | 33,537 | 31,225 |
| Other | | 900 | 888 |
| Total | | <u>34,437</u> | <u>32,113</u> |
| NET INCOME | | 18,651 | 9,706 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 78,263 | 68,557 |
| TOTAL FUNDS CARRIED FORWARD | | <u>96,914</u> | <u>78,263</u> |

The notes form part of these financial statements

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

**BALANCE SHEET
31 MARCH 2025**

| | Notes | 2025 Unrestricted fund £ | 2024 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 759 | 1,007 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 6,711 | 1,207 |
| Cash at bank and in hand | | 96,337 | 84,141 |
| | | <u>103,048</u> | <u>85,348</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (6,893) | (8,092) |
| NET CURRENT ASSETS | | <u>96,155</u> | <u>77,256</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>96,914</u> | <u>78,263</u> |
| NET ASSETS | | <u>96,914</u> | <u>78,263</u> |
| FUNDS | | | |
| Unrestricted funds | | <u>96,914</u> | <u>78,263</u> |
| TOTAL FUNDS | | <u>96,914</u> | <u>78,263</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
P A Fielding - Trustee

.....
L M Sullivan - Trustee

.....
F C Wafer - Trustee

.....
A R Warnock - Trustee

The notes form part of these financial statements

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

All monetary amounts are presented in Sterling (£) and rounded to the nearest pound.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 | - 20% on reducing balance |
| Computer equipment | - 33% on cost |

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|------------|---------------|---------------|
| | £ | £ |
| Admissions | <u>50,266</u> | <u>39,438</u> |

3. INVESTMENT INCOME

| | 2025 | 2024 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Deposit account interest | <u>2,662</u> | <u>1,363</u> |

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2025 | 2024 |
|-----------------------------|------------|------------|
| | £ | £ |
| Depreciation - owned assets | <u>248</u> | <u>240</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

| | 2025 | 2024 |
|--------------------|----------|----------|
| | 6 | 6 |
| Holiday Club staff | <u>6</u> | <u>6</u> |

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 1,018 |
| Other trading activities | 39,438 |
| Investment income | <u>1,363</u> |
| Total | <u>41,819</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Provision of holiday club services | 31,225 |
| Other | <u>888</u> |
| Total | <u>32,113</u> |
| NET INCOME | 9,706 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 68,557 |
| TOTAL FUNDS CARRIED FORWARD | <u>78,263</u> |

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

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

8. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|-----------------------------------|----------------------------------|----------------------------|-------------|
| COST | | | |
| At 1 April 2024 and 31 March 2025 | 16,171 | 3,550 | 19,721 |
| DEPRECIATION | | | |
| At 1 April 2024 | 15,404 | 3,310 | 18,714 |
| Charge for year | 153 | 95 | 248 |
| At 31 March 2025 | 15,557 | 3,405 | 18,962 |
| NET BOOK VALUE | | | |
| At 31 March 2025 | 614 | 145 | 759 |
| At 31 March 2024 | 767 | 240 | 1,007 |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|---------------|-----------|-----------|
| Trade debtors | 5,156 | - |
| Prepayments | 1,555 | 1,207 |
| | 6,711 | 1,207 |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 2,157 | 3,225 |
| Accrued expenses | 4,736 | 4,867 |
| | 6,893 | 8,092 |

11. RELATED PARTY DISCLOSURES

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

12. ULTIMATE CONTROLLING PARTY

The company is under the control of its Directors and Trustees.

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

| | 2025 £ | 2024 £ |
|---------------------------------|----------------------|---------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | 160 | 1,018 |
| Donations | | |
| Other trading activities | 50,266 | 39,438 |
| Admissions | | |
| Investment income | 2,662 | 1,363 |
| Deposit account interest | | |
| Total incoming resources | <u>53,088</u> | <u>41,819</u> |
| EXPENDITURE | | |
| Charitable activities | 22,936 | 20,587 |
| Wages | 2,667 | 2,000 |
| Rent | 726 | 682 |
| Insurance | 593 | 323 |
| Food | 1,973 | 1,123 |
| Activities and equipment | 69 | 60 |
| Sundries | 3,873 | 5,721 |
| HR and payroll processing | 153 | 192 |
| Fixtures and fittings | 95 | 48 |
| Computer equipment | <u>33,085</u> | <u>30,736</u> |
| Support costs | | |
| Finance | 452 | 489 |
| Bank charges | | |
| Governance costs | 900 | 888 |
| Accountancy and legal fees | <u>34,437</u> | <u>32,113</u> |
| Total resources expended | <u>18,651</u> | <u>9,706</u> |
| Net income | <u><u>18,651</u></u> | <u><u>9,706</u></u> |

REGISTERED COMPANY NUMBER: 05844119 (England and Wales)
REGISTERED CHARITY NUMBER: 1139787

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
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PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

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PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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The Holiday Club was inspected by Ofsted in October 2022; it was judged to be outstanding in all areas. Pear Tree Holiday Club (Kirkham) Ltd is the registered provider.

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Significant activities

A holiday club specialising in provision for children with Special Educational Needs (SEN) aged 5 (but school year 1) to 17th birthday.

Opening hours are 9am to 4pm for up to 7 weeks in the year (1 week at Easter, 3 weeks at Summer and each half term holiday).

The student population is now up to 22 a day with approximately 75% of the children having SEN.

Given the predominance of SEN children the club is registered as a Break Time and Break Time Plus provider with Lancashire County Council.

The average number of staff in the period has been 6.3 per day.

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Governing document

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Recruitment and appointment of new trustees

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Financial Review

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Reserves Policy

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05844119 (England and Wales)

Registered Charity number

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PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Registered office

29 Station Road
Kirkham
Preston
Lancashire
PR4 2HA

Trustees

Mrs L M Sullivan - Trustee & Director
Mrs F C Wafer - Trustee & Director
Ms P A Fielding - Trustee & Director
Mrs A R Warnock - Trustee & Director

Company Secretary

Mrs F C Wafer

Independent Examiner

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Blackpool
Lancashire
FY4 2DP

Bankers

National Westminster Bank
97 Fishergate
Preston
PR1 2AE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs F C Wafer - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED**

Independent examiner's report to the trustees of Pear Tree Holiday Club (Kirkham) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Calvert FCA

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

Date:

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

| | Notes | 2025 Unrestricted fund £ | 2024 Total funds £ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 160 | 1,018 |
| Other trading activities | 2 | 50,266 | 39,438 |
| Investment income | 3 | 2,662 | 1,363 |
| Total | | <u>53,088</u> | <u>41,819</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Provision of holiday club services | | 33,537 | 31,225 |
| Other | | 900 | 888 |
| Total | | <u>34,437</u> | <u>32,113</u> |
| NET INCOME | | 18,651 | 9,706 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 78,263 | 68,557 |
| TOTAL FUNDS CARRIED FORWARD | | <u>96,914</u> | <u>78,263</u> |

The notes form part of these financial statements

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

**BALANCE SHEET
31 MARCH 2025**

| | Notes | 2025 Unrestricted fund £ | 2024 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 759 | 1,007 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 6,711 | 1,207 |
| Cash at bank and in hand | | 96,337 | 84,141 |
| | | <u>103,048</u> | <u>85,348</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (6,893) | (8,092) |
| NET CURRENT ASSETS | | <u>96,155</u> | <u>77,256</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>96,914</u> | <u>78,263</u> |
| NET ASSETS | | <u>96,914</u> | <u>78,263</u> |
| FUNDS | | | |
| Unrestricted funds | | <u>96,914</u> | <u>78,263</u> |
| TOTAL FUNDS | | <u>96,914</u> | <u>78,263</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
P A Fielding - Trustee

.....
L M Sullivan - Trustee

.....
F C Wafer - Trustee

.....
A R Warnock - Trustee

The notes form part of these financial statements

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

All monetary amounts are presented in Sterling (£) and rounded to the nearest pound.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 | - 20% on reducing balance |
| Computer equipment | - 33% on cost |

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|------------|---------------|---------------|
| | £ | £ |
| Admissions | <u>50,266</u> | <u>39,438</u> |

3. INVESTMENT INCOME

| | 2025 | 2024 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Deposit account interest | <u>2,662</u> | <u>1,363</u> |

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2025 | 2024 |
|-----------------------------|------------|------------|
| | £ | £ |
| Depreciation - owned assets | <u>248</u> | <u>240</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

| | 2025 | 2024 |
|--------------------|----------|----------|
| | 6 | 6 |
| Holiday Club staff | <u>6</u> | <u>6</u> |

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 1,018 |
| Other trading activities | 39,438 |
| Investment income | <u>1,363</u> |
| Total | <u>41,819</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Provision of holiday club services | 31,225 |
| Other | <u>888</u> |
| Total | <u>32,113</u> |
| NET INCOME | 9,706 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 68,557 |
| TOTAL FUNDS CARRIED FORWARD | <u>78,263</u> |

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

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

8. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|-----------------------------------|----------------------------------|----------------------------|-------------|
| COST | | | |
| At 1 April 2024 and 31 March 2025 | 16,171 | 3,550 | 19,721 |
| DEPRECIATION | | | |
| At 1 April 2024 | 15,404 | 3,310 | 18,714 |
| Charge for year | 153 | 95 | 248 |
| At 31 March 2025 | 15,557 | 3,405 | 18,962 |
| NET BOOK VALUE | | | |
| At 31 March 2025 | 614 | 145 | 759 |
| At 31 March 2024 | 767 | 240 | 1,007 |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|---------------|-----------|-----------|
| Trade debtors | 5,156 | - |
| Prepayments | 1,555 | 1,207 |
| | 6,711 | 1,207 |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 2,157 | 3,225 |
| Accrued expenses | 4,736 | 4,867 |
| | 6,893 | 8,092 |

11. RELATED PARTY DISCLOSURES

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

12. ULTIMATE CONTROLLING PARTY

The company is under the control of its Directors and Trustees.

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

| | 2025 £ | 2024 £ |
|---------------------------------|----------------------|---------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | 160 | 1,018 |
| Donations | | |
| Other trading activities | 50,266 | 39,438 |
| Admissions | | |
| Investment income | 2,662 | 1,363 |
| Deposit account interest | | |
| Total incoming resources | <u>53,088</u> | <u>41,819</u> |
| EXPENDITURE | | |
| Charitable activities | 22,936 | 20,587 |
| Wages | 2,667 | 2,000 |
| Rent | 726 | 682 |
| Insurance | 593 | 323 |
| Food | 1,973 | 1,123 |
| Activities and equipment | 69 | 60 |
| Sundries | 3,873 | 5,721 |
| HR and payroll processing | 153 | 192 |
| Fixtures and fittings | 95 | 48 |
| Computer equipment | <u>33,085</u> | <u>30,736</u> |
| Support costs | | |
| Finance | 452 | 489 |
| Bank charges | | |
| Governance costs | 900 | 888 |
| Accountancy and legal fees | <u>34,437</u> | <u>32,113</u> |
| Total resources expended | <u>18,651</u> | <u>9,706</u> |
| Net income | <u><u>18,651</u></u> | <u><u>9,706</u></u> |