

THE TREE HOUSE CHILDREN'S CENTRE

England & Wales · Charity number 1142850

Details

Status	Registered
Legal form	Charitable company
Company number	07422642
Registered	2011-07-12
Register	View on the Charity Commission register

Contact

Address	The Tree House Childrens Centre Fen Road East Kirkby Spilsby PE23 4DB
Phone	01790763246
Email	childrenscentretreehouse@gmail.com
Website	www.thetreehousechildrenscentre.org.uk

Activities

Objects: TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION, DEVELOPMENT AND EDUCATION OF CHILDREN AGED FROM SIX WEEKS.TO ADVANCE THE EDUCATION AND TRAINING FO THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION, DEVELOPMENT AND RECREATIONAL FACILITIES.

Activities: To provide the necessary facilities for the daily care, recreation, development and education of children aged from six weeks.To advance the educational training of the persons in the provision of such care, education, development and recreational facilities.

Classification

- **How:** Provides Services
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£285,764	£283,806	-	-
2023-10-31	£255,832	£240,467	-	-
2022-10-31	£219,015	£215,828	-	-
2021-10-31	£193,704	£190,748	-	-
2020-10-31	£138,144	£154,101	-	-

Trustees

Name	Role	Appointed
Collette Corinna Tait	Chair	2017-10-12
Anastasija Sweetman		2018-05-11
Becky Bailey		2018-04-26
KATIE ELIZABETH WATERSON		2018-04-26
Katherine Alexander		2025-05-10
Kimberley Jacklin		2019-09-12
Leon Casbourne		2024-05-03

THE TREE HOUSE CHILDREN'S CENTRE

England & Wales - Charity number 1142850

Accounts

REGISTERED COMPANY NUMBER: 07422642 (England and Wales)
REGISTERED CHARITY NUMBER: 1142850

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024
FOR
THE TREE HOUSE CHILDREN'S CENTRE**

Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

THE TREE HOUSE CHILDREN'S CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

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THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2024

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 October 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

- a) To provide the necessary facilities for the daily care, recreation, development and education of children aged from six weeks old.
- b) To advance the education and training of the persons in the provision of such care, education, development and recreational facilities.

Occupancy

Throughout the year we have remained at full capacity and are operating a waiting list as there continues to be regular enquiries from parents in need of nursery spaces.

Developments at The Tree House

We continue to develop the setting both indoors and outdoors to ensure our children have the best resources to enhance and encourage their interests. Most of these resources are donated by our families and friends of the Tree House who we are extremely lucky to have.

Parent Partnership

We continue to encourage positive parent relationships and have developed really good relationships with our parents and their wider families. We are very fortunate to have some lovely parents who contribute to the wellbeing of the setting in various ways, from donating resources, sharing ideas and attending our family fundraising events. These events have been very popular and we have seen more and more families attend. With the support of staff and our committee members we have begun to hold these during weekends so this enables more of our families' to attend. This also provides opportunities for parents to see our setting in more detail and have more opportunities to speak to staff about what's been happening at nursery and our future plans encouraging more involvement from our parents to support our setting.

The Christmas nativity is always a big highlight for parents and we are lucky to have a great turnout each year. Families have been very supportive helping to provide props and we were even lucky enough to have some real animals in our nativity. Christmas is always a lovely time of year; we are lucky enough to have a parent who volunteers to be Santa every year and always helps with providing gifts too.

Parent Consultations are embedded within the Tree House and staff regularly offer these to parents throughout the year to discuss their children's progress. Learning journeys are also regularly shared throughout the year. We continue to share information and updates with our parents through a variety of ways including emails, Facebook and newsletters.

Community Links

The tree at the front of the nursery continues as community gifting tree during popular celebratory periods like Easter and Halloween and we have had some lovely feedback from the local community regarding this.

A definite highlight once again was visiting the care home to sing Christmas songs with our children and their residents. Visiting the care home has now become a regular activity throughout the year. Both the residents and children gain so much from it, enjoying songs, stories and play activities together.

The library bus has become a regular fixture at the setting the children really enjoy having the opportunity to go on the bus and help to choose books for the month which are not only used in the setting but the children are also allowed to take them home. This helps encourage not only a love of reading but also supporting quality interactions with family members at home as they share these books with the children.

The tiny people have been getting out and about in the local community for walks and are really enjoying these opportunities becoming more familiar with their local landmarks, deciding which direction to go in and even visiting the local shop to choose items for their snack time.

Kids club and leavers have once again enjoyed visits to places such as Tattershall Farm Park and East Kirkby Aviation Centre.

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2024

FINANCIAL REVIEW

Financial position

We have seen another large increase in wages costs due to the minimum wage and National Insurance increases. Food costs and other overheads continue to rise due to the cost of living increases. We are always closely monitoring the ever increasing costs and have unfortunately had to implement a small fee increase from 1 May 2025. This is not something we take on lightly as we understand our families are already under the strain of increasing costs themselves, but we need to ensure our reserves are not depleted too far risking the future of the setting.

FUTURE PLANS

We are always looking for ways to develop our wonderful setting further with lots of ideas and as we juggle the cost of living crisis and funding changes we will look to implement as many of these as we can. We continue to plan our various family days throughout the year and are looking forward to some exciting trips for this years leavers and the summer Kids Club.

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. This means that it is a not-for-profit company and as such does not distribute its profits to members but retains them within the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07422642 (England and Wales)

Registered Charity number

1142850

Registered office

Gregory Croft House
Fen Road
East Kirkby
Spilsby
Lincolnshire
PE23 4DB

Trustees

Miss C C Tait
Mrs B Bailey
Mrs A Sweetman
Mrs K E Waterson
Ms K Jacklin
Miss L Farrell (resigned 23.11.2024)
L M Casbourne (appointed 3.5.2024)
K Alexander (appointed 10.5.2025)

Independent Examiner

Tristan J Russell BA (Hons) FCCA
Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

The committee provide an invaluable support network to the Tree House and between all members there is a wide range of knowledge which is a great asset to the setting. The Committee and staff within the Tree House have great relationships, who all work well together to achieve the same goals. Where there are any concerns or tasks which need to be dealt with the committee can always be called upon to support and assist which ensures the Tree House continues to run as effectively as it does.

Approved by order of the board of trustees on 24 July 2025 and signed on its behalf by:

THE TREE HOUSE CHILDREN'S CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2024**



Mrs K E Waterson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE TREE HOUSE CHILDREN'S CENTRE**

Independent examiner's report to the trustees of The Tree House Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2024.

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

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 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.



Tristran J Russell BA (Hons) FCCA
The Association of Chartered Certified Accountants

Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

24 July 2025

THE TREE HOUSE CHILDREN'S CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	1,253
Charitable activities					
Children's Centre		<u>285,764</u>	-	<u>285,764</u>	<u>254,579</u>
Total		<u>285,764</u>	-	<u>285,764</u>	<u>255,832</u>
EXPENDITURE ON					
Charitable activities					
Children's Centre		<u>283,806</u>	-	<u>283,806</u>	<u>240,467</u>
NET INCOME		1,958	-	1,958	15,365
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>63,357</u>	-	<u>63,357</u>	<u>47,992</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>65,315</u></u>	-	<u><u>65,315</u></u>	<u><u>63,357</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

THE TREE HOUSE CHILDREN'S CENTRE

**BALANCE SHEET
31 OCTOBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	3,497	-	3,497	4,115
CURRENT ASSETS					
Debtors	7	9,118	-	9,118	21,652
Cash at bank and in hand		69,120	-	69,120	52,751
		<u>78,238</u>	-	<u>78,238</u>	<u>74,403</u>
CREDITORS					
Amounts falling due within one year	8	(16,420)	-	(16,420)	(15,161)
NET CURRENT ASSETS		<u>61,818</u>	-	<u>61,818</u>	<u>59,242</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,315</u>	-	<u>65,315</u>	<u>63,357</u>
NET ASSETS		<u>65,315</u>	-	<u>65,315</u>	<u>63,357</u>
FUNDS	9				
Unrestricted funds				65,315	63,357
TOTAL FUNDS				<u>65,315</u>	<u>63,357</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 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.

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 24 July 2025 and were signed on its behalf by:



K E Waterson - Trustee

THE TREE HOUSE CHILDREN'S CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

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.

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.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	618	628
Other operating leases	4,409	4,329
Deficit on disposal of fixed assets	-	112
	<u> </u>	<u> </u>

THE TREE HOUSE CHILDREN'S CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	2024	2023
Childcare provision	<u>17</u>	<u>17</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,253	-	1,253
Charitable activities			
Children's Centre	<u>254,579</u>	-	<u>254,579</u>
Total	<u>255,832</u>	-	<u>255,832</u>
EXPENDITURE ON			
Charitable activities			
Children's Centre	<u>240,467</u>	-	<u>240,467</u>
NET INCOME	15,365	-	15,365
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,992</u>	-	<u>47,992</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>63,357</u></u>	-	<u><u>63,357</u></u>

THE TREE HOUSE CHILDREN'S CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 November 2023 and 31 October 2024	<u>15,307</u>	<u>608</u>	<u>15,915</u>
DEPRECIATION			
At 1 November 2023	11,681	119	11,800
Charge for year	<u>544</u>	<u>74</u>	<u>618</u>
At 31 October 2024	<u>12,225</u>	<u>193</u>	<u>12,418</u>
NET BOOK VALUE			
At 31 October 2024	<u>3,082</u>	<u>415</u>	<u>3,497</u>
At 31 October 2023	<u>3,626</u>	<u>489</u>	<u>4,115</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	2,684	5,560
Accrued Income	<u>6,434</u>	<u>16,092</u>
	<u>9,118</u>	<u>21,652</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	282	217
Social security and other taxes	4,944	4,886
Other creditors	-	661
Accrued expenses	<u>11,194</u>	<u>9,397</u>
	<u>16,420</u>	<u>15,161</u>

9. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	<u>63,357</u>	<u>1,958</u>	<u>65,315</u>
TOTAL FUNDS	<u>63,357</u>	<u>1,958</u>	<u>65,315</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>285,764</u>	<u>(283,806)</u>	<u>1,958</u>
TOTAL FUNDS	<u>285,764</u>	<u>(283,806)</u>	<u>1,958</u>

THE TREE HOUSE CHILDREN'S CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	47,992	15,365	63,357
TOTAL FUNDS	<u>47,992</u>	<u>15,365</u>	<u>63,357</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,832	(240,467)	15,365
TOTAL FUNDS	<u>255,832</u>	<u>(240,467)</u>	<u>15,365</u>

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	47,992	17,323	65,315
TOTAL FUNDS	<u>47,992</u>	<u>17,323</u>	<u>65,315</u>

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	541,596	(524,273)	17,323
TOTAL FUNDS	<u>541,596</u>	<u>(524,273)</u>	<u>17,323</u>

THE TREE HOUSE CHILDREN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

10. RELATED PARTY DISCLOSURES

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

THE TREE HOUSE CHILDREN'S CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1,253
Charitable activities		
Fees	285,464	253,759
Fundraising	300	820
	<u>285,764</u>	<u>254,579</u>
Total incoming resources	285,764	255,832
EXPENDITURE		
Charitable activities		
Wages	236,146	196,991
Pensions	3,817	2,948
Rent	4,409	4,329
Rates and water	984	1,415
Insurance	5,615	5,332
Light and heat	6,505	6,950
Telephone	870	633
Sundries	759	3,933
Repairs and office costs	4,351	1,462
Waste and cleaning	3,432	1,609
Children's resources	355	257
Food	13,583	12,588
Fees	255	255
Bank charges	90	96
Training	673	-
HMRC interest	26	31
Depreciation of tangible fixed assets	617	628
Loss on sale of intangible fixed assets	-	112
	<u>282,487</u>	<u>239,569</u>
Support costs		
Governance costs		
Accountancy, legal and professional fees	1,319	898
Total resources expended	283,806	240,467
Net income	1,958	15,365

This page does not form part of the statutory financial statements

THE TREE HOUSE CHILDREN'S CENTRE

England & Wales - Charity number 1142850

Accounts

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REGISTERED CHARITY NUMBER: 1142850

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THE TREE HOUSE CHILDREN'S CENTRE

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FOR THE YEAR ENDED 31 OCTOBER 2023**

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THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

OBJECTIVES AND ACTIVITIES

- a) To provide the necessary facilities for the daily care, recreation, development and education of children aged from six weeks old.
- b) To advance the education and training of the persons in the provision of such care, education, development and recreational facilities.

Occupancy

Throughout the year we have remained at full capacity and are operating a waiting list as there continues to regular enquiries from parents in need of nursery spaces. With some other local settings closing in recent months we have seen these enquiries increase and endeavour to help as many families as possible whilst keeping the ethos of the Tree House and not compromising the care standards provided.

Developments at The Tree House

We continue to develop the setting both indoors and outdoors to ensure our children have the best resources to enhance and encourage their interests. Most of these resources are donated by our families and friends of the Tree House who we are extremely lucky to have.

Parent Partnership

We continue to encourage positive parent relationships and have developed really good relationships with our parents and their wider families. We are very fortunate to have some lovely parents who contribute to the wellbeing of the setting in various ways, from donating resources, sharing ideas and attending our family fundraising events. These events have been very popular and we have seen more and more families attend. With the support of staff and our committee members we have begun to hold these during weekends so this enables more of our families' to attend. This also provides opportunities for parents to see our setting in more detail and have more opportunities to speak to staff about what's been happening at nursery and our future plans encouraging more involvement from our parents to support our setting.

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The tiny people have been getting out and about in the local community for walks and are really enjoying these opportunities becoming more familiar with their local landmarks, deciding which direction to go in and even visiting the local shop to choose items for their snack time.

Kids club and leavers have both enjoyed visits to Tattershall Farm Park and all age groups have enjoyed visits to our neighbours at the Aviation Centre.

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

FINANCIAL REVIEW

Financial position

Wages have increased due to minimum wage increases and food costs continue to rise due to the cost of living increases. We are closely monitoring the ever increasing cost of living crisis together with the recent changes in government funding and will, if needed, look at implementing another fee increase. This is not something we take on lightly as we understand our families are already under the strain of increasing costs but we need to ensure our reserves are not depleted too far risking the future of the setting.

FUTURE PLANS

We are always looking for ways to develop our wonderful setting further with lots of ideas and as we juggle the cost of living crisis and funding changes we will look to implement as many of these as we can. We continue to plan our various family days throughout the year and are looking forward to some exciting trips for this years leavers and the summer Kids Club.

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. This means that it is a not-for-profit company and as such does not distribute its profits to members but retains them within the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07422642 (England and Wales)

Registered Charity number

1142850

Registered office

Gregory Croft House
Fen Road
East Kirkby
Spilsby
Lincolnshire
PE23 4DB

Trustees

Miss C C Tait
Mrs B Bailey
Mrs A Sweetman
Mrs K B Waterson
Ms K Jacklin
Miss L Farrell
Mrs A D Brown (resigned 16.8.2023)
L M Casbourne (appointed 3.5.2024)

Independent Examiner

Tristan J Russell FCCA
Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

The committee provide an invaluable support network to the Tree House and between all members there is a wide range of knowledge which is a great asset to the setting. The Committee and staff within the Tree House have great relationships, who all work well together to achieve the same goals. Where there are any concerns or tasks which need to be dealt with the committee can always be called upon to support and assist which ensures the Tree House continues to run as effectively as it does.

Approved by order of the board of trustees on 24 June 2024 and signed on its behalf by:

THE TREE HOUSE CHILDREN'S CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2023**



Mrs K E Waterson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE TREE HOUSE CHILDREN'S CENTRE**

Independent examiner's report to the trustees of The Tree House Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

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

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 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.



Tristran J Russell FCCA
The Association of Chartered Certified Accountants

Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

24 June 2024

THE TREE HOUSE CHILDREN'S CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,253	-	1,253	-
Charitable activities					
Children's Centre		254,579	-	254,579	218,515
Other income		-	-	-	500
Total		<u>255,832</u>	<u>-</u>	<u>255,832</u>	<u>219,015</u>
EXPENDITURE ON					
Charitable activities					
Children's Centre		240,467	-	240,467	215,828
NET INCOME		15,365	-	15,365	3,187
RECONCILIATION OF FUNDS					
Total funds brought forward		47,992	-	47,992	44,805
TOTAL FUNDS CARRIED FORWARD		<u>63,357</u>	<u>-</u>	<u>63,357</u>	<u>47,992</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

THE TREE HOUSE CHILDREN'S CENTRE

**BALANCE SHEET
31 OCTOBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	4,115	-	4,115	4,097
CURRENT ASSETS					
Debtors	7	21,652	-	21,652	14,299
Cash at bank and in hand		52,751	-	52,751	41,455
		<u>74,403</u>	-	<u>74,403</u>	<u>55,754</u>
CREDITORS					
Amounts falling due within one year	8	(15,161)	-	(15,161)	(11,859)
NET CURRENT ASSETS		<u>59,242</u>	-	<u>59,242</u>	<u>43,895</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>63,357</u>	-	<u>63,357</u>	<u>47,992</u>
NET ASSETS		<u>63,357</u>	-	<u>63,357</u>	<u>47,992</u>
FUNDS	9				
Unrestricted funds				<u>63,357</u>	<u>47,992</u>
TOTAL FUNDS				<u>63,357</u>	<u>47,992</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 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.

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 24 June 2024 and were signed on its behalf by:



K E Waterson - Trustee

THE TREE HOUSE CHILDREN'S CENTRE

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

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.

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.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	628	666
Other operating leases	4,329	4,329
Deficit on disposal of fixed assets	112	-
	<u>5,069</u>	<u>5,000</u>

THE TREE HOUSE CHILDREN'S CENTRE

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	2023	2022
Childcare provision	<u>17</u>	<u>13</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Children's Centre	218,515	-	218,515
Other income	<u>500</u>	<u>-</u>	<u>500</u>
Total	<u>219,015</u>	<u>-</u>	<u>219,015</u>
EXPENDITURE ON			
Charitable activities			
Children's Centre	<u>215,828</u>	<u>-</u>	<u>215,828</u>
NET INCOME	3,187	-	3,187
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>44,805</u>	<u>-</u>	<u>44,805</u>
TOTAL FUNDS CARRIED FORWARD	<u>47,992</u>	<u>-</u>	<u>47,992</u>

THE TREE HOUSE CHILDREN'S CENTRE

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

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 November 2022	15,173	329	15,502
Additions	479	279	758
Disposals	(345)	-	(345)
	<u>15,307</u>	<u>608</u>	<u>15,915</u>
At 31 October 2023			
DEPRECIATION			
At 1 November 2022	11,331	74	11,405
Charge for year	583	45	628
Eliminated on disposal	(233)	-	(233)
	<u>11,681</u>	<u>119</u>	<u>11,800</u>
At 31 October 2023			
NET BOOK VALUE			
At 31 October 2023	<u>3,626</u>	<u>489</u>	<u>4,115</u>
At 31 October 2022	<u>3,842</u>	<u>255</u>	<u>4,097</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	5,560	12,843
Prepayments	-	1,456
Accrued Income	16,092	-
	<u>21,652</u>	<u>14,299</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	217	189
Social security and other taxes	4,886	2,827
Other creditors	661	-
Accrued expenses	9,397	8,843
	<u>15,161</u>	<u>11,859</u>

9. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	47,992	15,365	63,357
	<u>47,992</u>	<u>15,365</u>	<u>63,357</u>
TOTAL FUNDS			
	<u>47,992</u>	<u>15,365</u>	<u>63,357</u>

THE TREE HOUSE CHILDREN'S CENTRE

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,832	(240,467)	15,365
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	255,832	(240,467)	15,365
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	44,805	3,187	47,992
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	44,805	3,187	47,992
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,015	(215,828)	3,187
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	219,015	(215,828)	3,187
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	44,805	18,552	63,357
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	44,805	18,552	63,357
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE TREE HOUSE CHILDREN'S CENTRE

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

9. 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	474,847	(456,295)	18,552
TOTAL FUNDS	<u>474,847</u>	<u>(456,295)</u>	<u>18,552</u>

10. RELATED PARTY DISCLOSURES

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

THE TREE HOUSE CHILDREN'S CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,253	-
Charitable activities		
Fees	253,759	218,515
Fundraising	820	-
	<u>254,579</u>	<u>218,515</u>
Other income		
Other Income	-	500
	<u>-</u>	<u>500</u>
Total incoming resources	<u>255,832</u>	<u>219,015</u>
EXPENDITURE		
Charitable activities		
Wages	196,991	176,223
Pensions	2,948	2,483
Rent	4,329	4,329
Rates and water	1,415	1,565
Insurance	5,332	3,504
Light and heat	6,950	8,481
Telephone	633	438
Sundries	3,933	3,150
Repairs and office costs	1,462	3,031
Waste and cleaning	1,609	1,503
Children's resources	257	748
Food	12,588	8,361
Fees	255	255
Bank charges	96	102
Training	-	130
HMRC interest	31	-
Depreciation of tangible fixed assets	628	666
Loss on sale of intangible fixed assets	112	-
	<u>239,569</u>	<u>214,969</u>
Support costs		
Governance costs		
Accountancy, legal and professional fees	898	859
	<u>898</u>	<u>859</u>
Total resources expended	<u>240,467</u>	<u>215,828</u>
Net income	<u>15,365</u>	<u>3,187</u>

This page does not form part of the statutory financial statements

THE TREE HOUSE CHILDREN'S CENTRE

England & Wales - Charity number 1142850

Accounts

REGISTERED COMPANY NUMBER: 07422642 (England and Wales)
REGISTERED CHARITY NUMBER: 1142850

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022
FOR
THE TREE HOUSE CHILDREN'S CENTRE**

**Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ**

THE TREE HOUSE CHILDREN'S CENTRE
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FOR THE YEAR ENDED 31 OCTOBER 2022

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THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2022

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 October 2022. 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

- a) To provide the necessary facilities for the daily care, recreation, development and education of children aged from six weeks old.
- b) To advance the education and training of the persons in the provision of such care, education, development and recreational facilities.

Occupancy

Throughout the year occupancy levels have been consistent and there continues to be regular interest and enquiries from service users in need of nursery spaces. We have throughout the year been full to capacity, even having to increase our baby room occupancy from six children to nine to meet the demands of the baby boom from Covid. As many of these babies are siblings of children already attending the setting it was decided this was in the best interest of our families. This also ensures there is a consistent flow of children moving through the children into the other rooms.

We are full to capacity until September 2023 and we have a waiting list in place. Whilst there would be more room to expand and provide more nursery places, this would not be in line with the ethos of the nursery and increasing capacity would compromise the standards of care provided. This is testament to our reputation of the unique ethos and the service we provide. The setting is unique and families from a wide range of surrounding villages and towns access the nursery predominantly because of the abundance of outdoor space and the experiences the setting provides.

In previous years we have seen the nursery become quieter in the school holidays (non-term time periods), however this is no longer the case and dynamics of working families appears to be changing where all year round care is needed. This ultimately means that The Tree House is busier during these times as we do our best to provide a kids club service too.

Kids club has unfortunately remained on a reduced service due to staffing levels but places that have been offered have been well received. It is still hoped that with the successful recruitment of more staff the kids club will be able to return to a full service. The kids club is often in very high demand and with more and more of our children who leave to go to school returning, we are sadly having to turn children away each year as we cannot meet the demand.

Developments at The Tree House

The Tree House is always developing and while there have not been any big changes to the building and outside areas, there are hopefully plans to keep improving the maintenance of the building once funds allow.

The borrow bag scheme has continued to be successful and more resources have been added to meet the needs and interests of the children and has also been expanded across the nursery to provide resources for children of all ages.

It has been a big aim of ours to provide the children with more experiences within the wider community, this has always been a challenge due to our location as we are very rural and there is limited transport available. We have been very fortunate to provide the children with the following experiences;

- Day trip to Skegness with all the kids club children, fitting in as much as possible from the Fairy Dell to Bowling and to the beach and so much more. It was so lovely to see the children have this experience.

- School Leavers Trip to Skegness as chosen by the children, this included a picnic at the park, soft play and even a ride on an open top bus!

- Aviation Centre trip was thoroughly enjoyed by the children, this centre is within our village so it is always a great opportunity to take the children to learn about some of their local history.

- Pantomime Trip, the children in the pre-school room were treated to a trip to the pantomime of Beauty and the Beast for their Christmas present, the children thoroughly enjoyed this experience and were exceptionally behaved. The bus trip itself is always equally enjoyed!

Staff in the setting, with support from committee members, have been keen to really push fundraising efforts and to make the most of our special events to raise much needed funds for resources or to provide special experiences for the children. This year has been very successful for our fundraising efforts, a highlight definitely was our kids club sponsored Halloween sleepover!!! Raising over £600.00!! This enabled the children to have a lot of input into what they wanted to do to raise the money and also to have the reward of their efforts in helping to decide how to spend the money on much needed kids club equipment.

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2022

Parent Partnership

We continue to encourage positive parent relationships and have developed really good relationships with our parents and their wider families. We are very fortunate to have some lovely parents who contribute to the wellbeing of the setting in various ways, from donating resources, sharing ideas and attending our fundraising events such as the Christmas and Easter raffles.

The Queens Jubilee was a lovely celebration with parents working hard to help their children to make crowns to wear.

Our parents have been a great support in providing wonderful experiences for the children, this has included a range of vehicles being brought in for the children to explore, including tractors, diggers and a lorry. This has provided lots of opportunities to expand on the children's learning and development while embracing their interests.

Our family events have been very popular and we have seen more and more parents attend supporting our fundraising efforts. With the support of staff and our committee members we have begun to hold these during weekends so this enables more of our families' to attend. This also provides opportunities for parents to see our setting in more detail and have more opportunities to speak to staff about what's been happening at nursery and our future plans etc, encouraging more involvement from our parents to support our setting.

The Christmas nativity is always a big highlight for parents and we are lucky to have a great turnout each year, parents have been very supportive helping to provide props and we were even lucky enough to have some real animals in our nativity. Christmas is always a lovely time of year, we are lucky enough to have a parent who volunteers to be Santa every year and always helps with providing gifts too.

Parent Consultations are embedded within the Tree House and staff regularly offer these to parents throughout the year to discuss their children's progress. Learning journeys are also regularly shared throughout the year.

We continue to share information with our parents through a variety of ways including emails, Facebook and newsletters.

Community Links

The tree at the front of the nursery continues as community gifting tree during popular celebratory periods. We have had an Easter Egg gifting Tree and also a Halloween trick or treat tree which we have had some lovely feedback from demonstrating gratitude from our parents and the local community.

A definite highlight once again was visiting the care home to sing Christmas songs with our children and their residents.

The library bus has become a regular fixture at the setting, the children really enjoy having the opportunity to go on the bus and help to choose books for the month, these are not only used in the setting but the children are also allowed to take them home. This helps encourage not only a love of reading but also supporting quality interactions with family members at home as they share these books with the children.

FINANCIAL REVIEW

Financial position

Wages have increased due to minimum wage increase. Expenses such as food and light and heat have also increased as the cost of living increases.

We are closely monitoring the ever increasing cost of living crisis and will, if needed, look at implementing another fee increase. This is not something we take on lightly as we understand our families are already under the strain of increasing costs but we need to ensure our reserves are not depleted too far risking the future of the setting.

FUTURE PLANS

Staff training is a big area for future plans, this will include accessing online, in house training and also face to face training to help support staff development so we can build a stronger, more knowledgeable team. This will hopefully include more specialised areas of training that will support practitioners in their roles including Makaton, Speech and Language and Forest School Training.

Camp fire cooking will become more embedded within the setting, the children really enjoy these experiences and it would be lovely to have these experiences every week for the children. These opportunities also enhance the children's experiences of playing and exploring outside in all weathers.

Networking with other settings and schools to provide opportunities to share knowledge and skills and for other children that are not part of the Tree House to experience the opportunities that we provide by allowing groups from other settings to visit. We also would like to strengthen our links with feeder schools, including our setting being able to visit with children to help ensure transitions from nursery to schools are a lot smoother.

The parent and toddler group has been a future plan that we have yet to initiate, predominantly due to staffing levels not being high enough to provide this. However, it is hoped we will be able to provide this at some point in the future.

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. This means that it is a not-for-profit company and as such does not distribute its profits to members but retains them within the organisation.

THE TREE HOUSE CHILDREN'S CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07422642 (England and Wales)

Registered Charity number
1142850

Registered office
Gregory Croft House
Fen Road
East Kirkby
Spilsby
Lincolnshire
PE23 4DB

Trustees
E K Moss
Miss C C Tait
Mrs B Bailey
Mrs A Sweetman
Mrs K E Waterson
Ms K Jacklin
Miss L Farrell
Mrs A D Brown (appointed 1.6.2022)

Independent Examiner
Tristan J Russell FCCA
Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Homcastle
Lincolnshire
LN9 5HZ

The committee provide an invaluable support network to the Tree House and between all members there is a wide range of knowledge which is a great asset to the setting. The Committee and staff within the Tree House have great relationships, who all work well together to achieve the same goals. Where there are any concerns or tasks which need to be dealt with the committee can always be called upon to support and assist which ensures the Tree House continues to run as effectively as it does.

Approved by order of the board of trustees on 17 July 2023 and signed on its behalf by:



Mrs K E Waterson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE TREE HOUSE CHILDREN'S CENTRE**

Independent examiner's report to the trustees of The Tree House Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

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.



Tristan J Russell FCCA

Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Homcastle
Lincolnshire
LN9 5HZ

17 July 2023

THE TREE HOUSE CHILDREN'S CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Children's Centre		218,515	-	218,515	191,125
Other income		500	-	500	2,579
Total		<u>219,015</u>	<u>-</u>	<u>219,015</u>	<u>193,704</u>
EXPENDITURE ON					
Charitable activities					
Children's Centre		215,828	-	215,828	190,748
NET INCOME		<u>3,187</u>	<u>-</u>	<u>3,187</u>	<u>2,956</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		44,805	-	44,805	41,849
TOTAL FUNDS CARRIED FORWARD		<u>47,992</u>	<u>-</u>	<u>47,992</u>	<u>44,805</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

THE TREE HOUSE CHILDREN'S CENTRE

**BALANCE SHEET
31 OCTOBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	4,097	-	4,097	4,244
CURRENT ASSETS					
Debtors	7	14,299	-	14,299	9,879
Cash at bank and in hand		41,455	-	41,455	37,322
		<u>55,754</u>	<u>-</u>	<u>55,754</u>	<u>47,201</u>
CREDITORS					
Amounts falling due within one year	8	(11,859)	-	(11,859)	(6,640)
NET CURRENT ASSETS		<u>43,895</u>	<u>-</u>	<u>43,895</u>	<u>40,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,992</u>	<u>-</u>	<u>47,992</u>	<u>44,805</u>
NET ASSETS		<u>47,992</u>	<u>-</u>	<u>47,992</u>	<u>44,805</u>
FUNDS	9				
Unrestricted funds				47,992	44,805
TOTAL FUNDS				<u>47,992</u>	<u>44,805</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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.

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 17 July 2023 and were signed on its behalf by:



K E Waterson - Trustee

The notes form part of these financial statements

THE TREE HOUSE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

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.

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.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	666	683
Other operating leases	4,329	4,329
Deficit on disposal of fixed assets	-	146
	<u> </u>	<u> </u>

THE TREE HOUSE CHILDREN'S CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

4. STAFF COSTS

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

Childcare provision	2022	2021
	13	13
	<u> </u>	<u> </u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Children's Centre	191,125	-	191,125
Other income	<u>2,579</u>	<u>-</u>	<u>2,579</u>
Total	<u>193,704</u>	<u>-</u>	<u>193,704</u>
 EXPENDITURE ON			
Charitable activities			
Children's Centre	<u>190,748</u>	<u>-</u>	<u>190,748</u>
 NET INCOME	2,956	-	2,956
 RECONCILIATION OF FUNDS			
Total funds brought forward	41,849	-	41,849
 TOTAL FUNDS CARRIED FORWARD	<u>44,805</u>	<u>-</u>	<u>44,805</u>

THE TREE HOUSE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 November 2021	14,654	329	14,983
Additions	519	-	519
At 31 October 2022	<u>15,173</u>	<u>329</u>	<u>15,502</u>
DEPRECIATION			
At 1 November 2021	10,710	29	10,739
Charge for year	621	45	666
At 31 October 2022	<u>11,331</u>	<u>74</u>	<u>11,405</u>
NET BOOK VALUE			
At 31 October 2022	<u>3,842</u>	<u>255</u>	<u>4,097</u>
At 31 October 2021	<u>3,944</u>	<u>300</u>	<u>4,244</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	12,843	9,878
Other debtors	-	1
Prepayments	1,456	-
	<u>14,299</u>	<u>9,879</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	189	70
Social security and other taxes	2,827	-
Accrued expenses	8,843	6,570
	<u>11,859</u>	<u>6,640</u>

9. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	44,805	3,187	47,992
TOTAL FUNDS	<u>44,805</u>	<u>3,187</u>	<u>47,992</u>

THE TREE HOUSE CHILDREN'S CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,015	(215,828)	3,187
TOTAL FUNDS	<u>219,015</u>	<u>(215,828)</u>	<u>3,187</u>

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	41,849	2,956	44,805
TOTAL FUNDS	<u>41,849</u>	<u>2,956</u>	<u>44,805</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,704	(190,748)	2,956
TOTAL FUNDS	<u>193,704</u>	<u>(190,748)</u>	<u>2,956</u>

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

	At 1.11.20 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	41,849	6,143	47,992
TOTAL FUNDS	<u>41,849</u>	<u>6,143</u>	<u>47,992</u>

THE TREE HOUSE CHILDREN'S CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

9. 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	412,719	(406,576)	6,143
TOTAL FUNDS	<u>412,719</u>	<u>(406,576)</u>	<u>6,143</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

THE TREE HOUSE CHILDREN'S CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	218,515	191,125
Other income		
HMRC JRS grants	-	2,579
Other Income	500	-
	<u>500</u>	<u>2,579</u>
Total incoming resources	219,015	193,704
EXPENDITURE		
Charitable activities		
Wages	176,223	156,729
Pensions	2,483	2,036
Rent	4,329	4,329
Rates and water	1,565	612
Insurance	3,504	2,007
Light and heat	8,481	6,289
Telephone	438	421
Sundries	3,150	3,195
Repairs and office costs	3,031	2,413
Waste and cleaning	1,503	1,249
Children's resources	748	883
Food	8,361	8,218
Fees	255	255
Bank charges	102	118
Training	130	193
HMRC interest	-	4
Depreciation of tangible fixed assets	666	683
Loss on sale of intangible fixed assets	-	146
	<u>214,969</u>	<u>189,780</u>
Support costs		
Governance costs		
Accountancy, legal and professional fees	859	968
Total resources expended	215,828	190,748
Net income	3,187	2,956

This page does not form part of the statutory financial statements

THE TREE HOUSE CHILDREN'S CENTRE

England & Wales - Charity number 1142850

Accounts

REGISTERED COMPANY NUMBER: 07422642 (England and Wales)
REGISTERED CHARITY NUMBER: 1142850

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021
FOR
THE TREE HOUSE CHILDREN'S CENTRE**

Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

THE TREE HOUSE CHILDREN'S CENTRE
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FOR THE YEAR ENDED 31 OCTOBER 2021

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THE TREE HOUSE CHILDREN'S CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2021**

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 October 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

- a) To provide the necessary facilities for the daily care, recreation, development and education of children aged from six weeks old.
- b) To advance the education and training of the persons in the provision of such care, education, development and recreational facilities.

Occupancy

Occupancy levels within all rooms remain consistent with previous years and most days are at the maximums in line with our ethos. Spaces in the Little People's room left by school leavers have been quickly filled by children filtering up from the Small People's room and babies have transitioned from the Tiny People's room to make way for new starters. Even though we do not actively advertise other than through our Facebook page and posters within our local communities, the vast majority of our custom comes through word of mouth and recommendations. We are very fortunate to always have a consistent gentle flow of interest in the Tree House with regular visits to look at our setting. Nearly all of parents who visit our setting book a place with us. This is testament to our reputation of the unique ethos and the service we provide. We have a waiting list in place and parents placing their children onto our waiting list as soon as their pregnancy has been confirmed to ensure they have a place. Kids club has unfortunately remained on a reduced service due to staffing levels but places that have been offered have been well received. It is hoped that with the successful recruitment of more staff the kids club will be able to return to a full service.

Developments at The Tree House

The outside area continues to flourish and this year the allotment area has had a new polytunnel erected which has meant a lot more own produce can be grown and used within the kitchen. Gregory Croft Trust have had new windows and doors installed to the front of the property and the driveway and carpark resurfaced both making a huge improvement to the appearance and efficiency of the building.

Within the building new additions have seen the inspiration board, a borrowing bag scheme, the Nursery mice Derek and Terrance and the Nursery dog Lyric - all of whom are firm favourites with the children.

Parent Partnership

With the easing of Covid restrictions we have welcomed parents back into the setting for events such as the Halloween celebration, the Christmas Nativity and the Easter celebration.

Parent Consultations are embedded within the Tree House and staff regularly offer these to parents throughout the year to discuss their children's progress. Learning journeys are also regularly shared throughout the year.

We are very fortunate to have some lovely parents who contribute to the well-being of the setting in various ways, from donating resources, sharing ideas, attending our fundraising events such as the Christmas and Easter raffles.

We continue to share information with our parents through a variety of ways including emails, Facebook and newsletters.

Community Links

We continue to develop our links with the local community as much as staffing and Covid restrictions have allowed.

The tree at the front of the nursery has become a community gifting tree during popular celebratory periods. We have had an Easter Egg gifting Tree and also a Halloween trick or treat tree which we have had some lovely feedback from demonstrating gratitude from our parents and the local community. A definite highlight once again was visiting the care home to sing Christmas songs with our children and their residents.

We are very fortunate to have received some very generous donations of furniture recently from friends of the Tree House which go a long way to making the setting feel like a real home from home for the children.

We have continued to reach out to nearby settings this year by offering out frog spawn via Facebook when we had an abundance this spring. This was gratefully accepted by several who then kept in contact as pen pals providing updates on the spawn's development. We are hoping this is something that will continue.

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2021

FINANCIAL REVIEW

Financial position

Our financial report shows that fees and Early Years Entitlement Funded Places have increased this year mainly due to being back up to full capacity after lockdowns, but also due to a fee increase that was implemented on 1 July 2021. The main reason for the fee increase was to cover the minimum wage increase for staff and ever rising overheads.

As stated wages have increased due to staff levels returning to normal after lockdowns and the increase in minimum wage. Expenses such as food and light and heat have also increased as occupancy returns to normal and as prices have started to rise. Rent has returned to the normal annual charge after the reduction we were generously given during the pandemic.

We are closely monitoring the ever increasing cost of living crisis and will, if needed, look at implementing another fee increase. This is not something we take on lightly as we understand our families are already under the strain of increasing costs but we need to ensure our reserves are not depleted too far risking the future of the setting.

FUTURE PLANS

We continue to look to provide more opportunities for our parents and their families to benefit from the setting including opening up the setting on a weekend day to provide picnic and play days, pond dipping sessions etc.

We are still looking into the possibility of obtaining a wooden cabin/ hummer House to provide a base within the field which can be used by the Kids Club during the holiday periods. During non-holiday periods this can be used by the little people and would also provide potential opportunities for groups within the community to use.

We are continuously looking to develop links and opportunities with our wider community. One such example is the aim of setting up a Mother and Baby/Toddler group to be held once a month. We also want to continue to build links with outside settings particularly with contrasting communities to build our children's knowledge and understanding of the world around them.

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. This means that it is a not-for-profit company and as such does not distribute its profits to members but retains them within the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07422642 (England and Wales)

Registered Charity number

1142850

Registered office

Gregory Croft House
Fen Road
East Kirkby
Spilsby
Lincolnshire
PE23 4DB

Trustees

E K Moss
Miss C C Tait
Mrs B Bailey
Mrs A Sweetman
Mrs K E Waterson
Ms K Jacklin
Miss L Farrell (appointed 10.11.2020)

Independent Examiner

Tristan J Russell FCCA
Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

THE TREE HOUSE CHILDREN'S CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

The committee provide an invaluable support network to the Tree House and between all members there is a wide range of knowledge which is a great asset to the setting. The Committee and staff within the Tree House have great relationships, who all work well together to achieve the same goals. Where there are any concerns or tasks which need to be dealt with the committee can always be called upon to support and assist which ensures the Tree House continues to run as effectively as it does.

Approved by order of the board of trustees on 2 August 2022 and signed on its behalf by:



Mrs K E Waterson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE TREE HOUSE CHILDREN'S CENTRE**

Independent examiner's report to the trustees of The Tree House Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

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.



Tristran J Russell FCCA
Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

2 August 2022

THE TREE HOUSE CHILDREN'S CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Children's Centre		191,125	-	191,125	127,275
Other income		2,579	-	2,579	10,869
Total		<u>193,704</u>	-	<u>193,704</u>	<u>138,144</u>
EXPENDITURE ON					
Charitable activities					
Children's Centre		190,748	-	190,748	154,101
NET INCOME/(EXPENDITURE)		<u>2,956</u>	-	<u>2,956</u>	<u>(15,957)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		41,849	-	41,849	57,806
TOTAL FUNDS CARRIED FORWARD		<u><u>44,805</u></u>	-	<u><u>44,805</u></u>	<u><u>41,849</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

THE TREE HOUSE CHILDREN'S CENTRE

**BALANCE SHEET
31 OCTOBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	4,244	-	4,244	4,384
CURRENT ASSETS					
Debtors	7	9,879	-	9,879	379
Cash at bank and in hand		37,322	-	37,322	43,055
		<u>47,201</u>	-	<u>47,201</u>	<u>43,434</u>
CREDITORS					
Amounts falling due within one year	8	(6,640)	-	(6,640)	(5,969)
NET CURRENT ASSETS		<u>40,561</u>	-	<u>40,561</u>	<u>37,465</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>44,805</u>	-	<u>44,805</u>	<u>41,849</u>
NET ASSETS		<u>44,805</u>	-	<u>44,805</u>	<u>41,849</u>
FUNDS	9				
Unrestricted funds				<u>44,805</u>	<u>41,849</u>
TOTAL FUNDS				<u>44,805</u>	<u>41,849</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 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.

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 2 August 2022 and were signed on its behalf by:



K E Waterson - Trustee

THE TREE HOUSE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

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.

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.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	683	773
Other operating leases	4,329	2,331
Deficit on disposal of fixed assets	146	-
	<u>5,158</u>	<u>3,104</u>

THE TREE HOUSE CHILDREN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	2021	2020
Childcare provision	<u>13</u>	<u>10</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Children's Centre	127,275	-	127,275
Other income	<u>10,869</u>	-	<u>10,869</u>
Total	138,144	-	138,144
EXPENDITURE ON			
Charitable activities			
Children's Centre	154,101	-	154,101
NET INCOME/(EXPENDITURE)	(15,957)	-	(15,957)
RECONCILIATION OF FUNDS			
Total funds brought forward	57,806	-	57,806
 TOTAL FUNDS CARRIED FORWARD	 <u>41,849</u>	 <u>-</u>	 <u>41,849</u>

THE TREE HOUSE CHILDREN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 November 2020	14,569	-	14,569
Additions	360	329	689
Disposals	(275)	-	(275)
At 31 October 2021	<u>14,654</u>	<u>329</u>	<u>14,983</u>
DEPRECIATION			
At 1 November 2020	10,185	-	10,185
Charge for year	654	29	683
Eliminated on disposal	(129)	-	(129)
At 31 October 2021	<u>10,710</u>	<u>29</u>	<u>10,739</u>
NET BOOK VALUE			
At 31 October 2021	<u>3,944</u>	<u>300</u>	<u>4,244</u>
At 31 October 2020	<u>4,384</u>	<u>-</u>	<u>4,384</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	9,878	-
Other debtors	1	379
	<u>9,879</u>	<u>379</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	70	-
Pensions	-	313
Accrued expenses	6,570	5,656
	<u>6,640</u>	<u>5,969</u>

9. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	41,849	2,956	44,805
TOTAL FUNDS	<u>41,849</u>	<u>2,956</u>	<u>44,805</u>

THE TREE HOUSE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,704	(190,748)	2,956
TOTAL FUNDS	<u>193,704</u>	<u>(190,748)</u>	<u>2,956</u>

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	57,806	(15,957)	41,849
TOTAL FUNDS	<u>57,806</u>	<u>(15,957)</u>	<u>41,849</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,144	(154,101)	(15,957)
TOTAL FUNDS	<u>138,144</u>	<u>(154,101)</u>	<u>(15,957)</u>

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

	At 1.11.19 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	57,806	(13,001)	44,805
TOTAL FUNDS	<u>57,806</u>	<u>(13,001)</u>	<u>44,805</u>

THE TREE HOUSE CHILDREN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

9. 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	331,848	(344,849)	(13,001)
TOTAL FUNDS	<u>331,848</u>	<u>(344,849)</u>	<u>(13,001)</u>

10. RELATED PARTY DISCLOSURES

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

THE TREE HOUSE CHILDREN'S CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	191,125	127,275
Other income		
HMRC JRS grants	2,579	10,869
Total incoming resources	193,704	138,144
EXPENDITURE		
Charitable activities		
Wages	156,729	123,749
Pensions	2,036	1,329
Rent	4,329	2,331
Rates and water	612	828
Insurance	2,007	900
Light and heat	6,289	5,065
Telephone	421	417
Sundries	3,195	3,054
Repairs and office costs	2,413	7,023
Waste and cleaning	1,249	1,284
Children's resources	883	492
Food	8,218	4,791
Fees	255	255
Bank charges	118	117
Training	193	316
HMRC interest	4	-
Depreciation of tangible fixed assets	683	774
Loss on sale of intangible fixed assets	146	-
	189,780	152,725
Support costs		
Governance costs		
Accountancy, legal and professional fees	968	1,376
Total resources expended	190,748	154,101
Net income/(expenditure)	2,956	(15,957)

This page does not form part of the statutory financial statements

THE TREE HOUSE CHILDREN'S CENTRE

England & Wales - Charity number 1142850

Accounts

REGISTERED COMPANY NUMBER: 07422642 (England and Wales)
REGISTERED CHARITY NUMBER: 1142850

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020
FOR
THE TREE HOUSE CHILDREN'S CENTRE**

Dexter & Sharpe
Chartered Certified Accountants
Rolleston House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

THE TREE HOUSE CHILDREN'S CENTRE
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FOR THE YEAR ENDED 31 OCTOBER 2020

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THE TREE HOUSE CHILDREN'S CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2020**

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 October 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

- a) To provide the necessary facilities for the daily care, recreation, development and education of children aged from six weeks old.
- b) To advance the education and training of the persons in the provision of such care, education, development and recreational facilities.

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

Occupancy

Occupancy has been quite steady throughout the year considering the impact of Covid, by July 2020 all children on our registers apart from 5 children had all returned back to the setting (these were all children who were going to school in September). During the lockdown periods where care was allowed to be delivered to all children, we continued to have a significant amount of interest from new parents and have had new starters consistently throughout the year.

In comparison to many settings The Tree House has done exceptionally well to maintain occupancy and to be financially sustainable given the circumstances with very little financial support from outside agencies. Other than fees, EYE funding and a rent-free period given by our landlord The Gregory Croft Trust, there have been no other sources of income.

The months from June to the end of August were particularly busy both within the nursery and the kids club. During the lock down period where children could not attend the setting who were entitled to their Early Years Entitlement, we made a decision to bank these hours so these could be used at a later date throughout the summer (there was no requirement to do so and we were aware other settings were not doing so for a variety of reasons). The biggest reason we felt we needed to do this was for our children who had missed out on so much play and learning opportunities with their peers and for many children this was a significant amount of time, which ultimately could have an impact on children's overall development. In addition to this we had a high percentage of school leavers in this group who would be going to school in September 2020 and more than ever they needed to be as school ready as they could be under the challenging circumstances. And not forgetting our parents who have struggled financially, where their incomes have been affected due to being furloughed etc, providing this opportunity also provided support to our parents to help elevate some financial pressure which comes with childcare costs.

It was so lovely to watch the children have this extra time in the months before going to school and the children who would not normally be in the during the summer holidays be able to attend giving them the much-needed boost to their self-esteem and confidence. But most of all to see them have the pleasure and joy of being with their friends playing, having some normality after spending so much time at home especially for some who had not had the opportunity to be around other children at all for several months.

The Tree House as always is as accommodating as it can be to all its parents taking into account their individual circumstances. Throughout the last year April 2020 - April 2021 occupancy has been steady there have been little fluctuations due to changes in circumstances, which were predominantly Covid related which resulted in a small percentage of children having short periods of absences. (These were periods where fees were not charged as parents were either on reduced income or not working at all)

Number of Children on Register at April 2021

Overall, in comparison to last years occupancy, there is only a small drop, however this year there are children who do more hours and there has been a significant increase in children attending all year round, each year the number of children attending term time only has continued to drop.

Room	Number on Register	Term Time Only	All Year Round
Little People 3-5 years	19	1	18
Small People 2-3 years	11	1	10
Tiny People 0-2 years	11	3	8

Tiny People (0-2 years) - This room in comparison to last year has seen an increase in occupancy. In line with the Tree House ethos, we aim to have no more than 6 children in this room at any one time. However, we have over the last year seen a big increase of interest for the baby room where we are going to have to make provision on some days to have up to 9 children to accommodate the needs of our parents in the near future. This will ensure there continues to be children filtering through all of the rooms.

Current Occupancy - April 2021

Monday - 4/5

Tuesday - 6/7

Wednesday - 6

Thursday - 6

Friday - 6

THE TREE HOUSE CHILDREN'S CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2020**

Small People (2-3 years) - Currently occupancy has increased in comparison to the previous year, this is due to children moving up from the tiny people's room and having a higher number of children under the age of two years which we allowed to move up to the small room earlier as they were developmentally ready. In the small people's room, we aim to have around 8 children maximum, however will allow up to 10 if parents have a change in circumstances so we can accommodate these needs.

Current Occupancy - April 2021

Monday - 8

Tuesday - 8

Wednesday - 7

Thursday - 8

Friday - 5

Little People (3-5 years) - This room continues to maintain good occupancy levels consistently throughout the year considering we had a very big group of children leave to go to school. The gap left from the school leavers was soon filled with a proportion of children moving up from the small people's room as well as children starting when they could access their free Early Years Entitlement. Even though we aim to only have a maximum of 12 children in the room at any one time in line with the Tree House ethos on some days we have had to exceed this amount to be able to accommodate our parent's needs.

Current Occupancy - April 2021

Monday - 13

Tuesday - 12

Wednesday - 15

Thursday - 15

Friday - 13

Kids Club - Kids club occupancy has varied greatly and we were unable to provide kids club during the February half term due to a several reason including significant staff shortage and having a third of our work force on maternity leave! Recruiting staff is always a challenge and we could not fill the staff shortage and decided at this point with the unpredictability of covid and the stricter guidelines needed to be implemented for school age children at this time we could not safely provide a kids club.

During the following kids club periods we provided a reduced service as we wanted to provide our loyal parents with at least some form of care that they could benefit from and also providing the children with a sense of freedom, reform friendships and have some escapism from the pressures of the outside world the pandemic had created.

The kids club is predominantly made up of children who have been at the Tree House, however we are seeing an increase of children attending that have not been at the Tree House as pre-school children. We always offer existing users first refusal on spaces; we could provide a bigger kids club if we had provision and more staffing as there is a big demand which we cannot meet and are always turning parents away.

Average Occupancy - April Holiday Club 2021

We only operated on a reduced service Tuesday and Thursday only. Parents had to book both days with the minimum of 12 hours to ensure it was cost effective.

Monday - Not open

Tuesday - 15

Wednesday - Not open

Thursday - 15

Friday - Not open

Average Occupancy - Summer Holiday Club 2020 (open for a six-week period)

We increased the hours/days provided again with the expectation parents would be required to book a minimum of hours. Compared to last year we saw a significant increase and had 19 children on the register

Monday - Not open

Tuesday - 9

Wednesday - 11

Thursday - 11

Friday - 10

Average Occupancy - October Holiday Club 2020

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

During this period, we had 12 children attend throughout this period and as before we offered a reduced service of just four days. In comparison to last year there was nearly the same level of occupancy across the four days compared to the setting being open for five days last year.

Monday - 8

Tuesday - 7

Wednesday - 11

Thursday - 6

Friday - Not open

New Starters - Even though we do not actively advertise other than through our Facebook page and posters within our local communities, the vast majority of our custom comes through word of mouth and recommendations. We are very fortunate to always have a consistent gentle flow of interest in the Tree House with regular visits to look at our setting. Nearly all of parents who visit our setting book a place with us. This is testament to our reputation of the unique ethos and the service we provide. Even with the pandemic we have experienced, we have still had consistent enquiries of parents confirming they wish for their child to have a place within the setting as soon as we are able to accommodate. We have a waiting list in place and parents placing their children onto our waiting list as soon as their pregnancy has been confirmed to ensure they have a place.

Developments at The Tree House

Outside Developments

- Fencing - there has been new fencing erected in the secret garden to make it more secure, the old fence was very worn and became more damaged during stormy weather.

- Campfire Pit - this has been a big highlight of the settings developments and has become a favourite opportunity of the children to get involved in providing a wide range of learning opportunities. The children have enjoyed numerous cooking experiences and we regularly eat our snack and lunch around the campfire. The children get involved in all aspects of constructing the new campfire site.

- Fairy Garden - this area has also been relocated and made much larger making a more defined area, additionally the fairy garden area has a fairy shack and a cooking area. This area was inspired by the children's love of imaginative play and has been a popular area to play engaging with nature in a wide variety of ways.

- Pond - this area continues to flourish and develop expanding on the opportunities the children have at the Tree House, particularly promoting all weather play and learning to respect all natural environments and recognising risks which come with water. We were thrilled to have a boat donated to for our pond area and this has been a popular place to explore come rain or shine.

Staffing

The Tree House Currently has 11 staff that range in experience, qualifications and training.

Manager - Andrea Jackson - Foundation Degree in Early Years (Small People)

Deputy Manager - Jade Bogg - Level 3 (Little People)

Nursery Worker - Nadine Long - Level 3 (Small People)

Nursery Worker - Sarah Bolton - Level 3 (Little People / Tiny People)

Nursery Worker - Sarah Holland - Level 3 (Small People)

Nursery Worker - Sue Campbell - Level 3 (Small People)

Nursery Worker - Suzanne Hooker - Level 3 (Small People)

Nursery Worker - Angie Pountney - Level 2 (Tiny People)

Nursery Worker - Rowena Medlock - Foundation Degree in Early Years (Tiny People)

Nursery Apprentice - Bethany Butler - Working towards and Early Years Qualification

Nursery Cook - Vicky Stanhope-Beresford - Level 3

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

The Tree House is very fortunate to have a committed group of staff who we consider more like a work family, who go above and beyond to ensure the Tree House is the best it can be for the benefit of all our children and their families. Overall, the Tree House have a very good staff turnover, we have had one staff member (Sue) leave during this year due to retirement.

There are difficulties recruiting staff at times, our rural location may be a disadvantage due to no access to public transport. Recruitment of nursery staff appears to be a challenge for all nurseries within our locality.

Nursery staff have continued throughout the year taking part in a vast amount of various training both externally, internally and also within their own time. Management regularly attend management briefings to keep up to date with changes to practice etc and at least one of our designated SENCO's attend all network meetings to keep up to date with any changes etc. All staff within the setting attend a wide variety of training throughout the year to continually keep developing and building our knowledge to ensure we are confident in our roles and children receive the highest standards of care.

Parent Partnership

- It has been really difficult to not be able to invite our parents into the setting to take part in our usual annual events, cancelling the nativity was a real low as this has been a big part of the Tree House celebrations marking the end of the year in a special way. We have done as much as we can to ensure our parents can be included; continuing with our face to face feedback (knowing that the majority of nursery settings were choosing not to do this we decided against this as we felt this would impact negatively on parent relationships and didn't want to become setting when communication is all done through a computer screen), providing all sensible measures are in place we felt it was important to keep maintaining this part of our care and service as positive parent communication is essential in ensuring children's needs are met to the highest standards. Also ensuring parents had the opportunity to speak directly to staff and seek any advice and support as they navigate their way through a 'Covid childhood experience' which can be quite the emotional rollercoaster if you are having to juggle home schooling on top of caring for very young children as well as finding time amongst all of this to work!
- Parent Questionnaires are sent out annually to gain a perspective of parent's views to see what we are doing well and areas we can develop further.
- During the navigation of the pandemic the Government produced a wide range of guidance which our parents have worked alongside with the setting, we have been transparent in our delivery of the guidance which parents have supported and made a challenging time much easier to navigate. From feedback provided, parents have appreciated this approach allowing them to make an informed decision on when they want to access provision ensuring they feel confident in the care their child is receiving without any judgment if they chose to keep their child at home or reduce hours etc.
- Parent Consultations are embedded within the Tree House and staff regularly throughout the year offer parents consultations to discuss their children's progress. Learning journeys are regularly shared throughout the year and parents have been contributing all their lockdown adventures with many anecdotes and beautiful pictures shared. We have continued to carry out consultations face to face in a Covid secure way.
- We are very fortunate to have some lovely parents who contribute to the wellbeing of the setting in various ways, from donating resources, sharing ideas, attending our fundraising events etc.
- We continue to share information with our parents through a variety of ways; emails, face book, newsletters etc.
- We have encouraged parents to share photographs of their children's lockdown adventures and sent our children surprise gifts through the post, a picture exchange event (children left out a picture to be exchanged for a surprise gift) this was very popular and was a lovely opportunity to show children and parents we were thinking of them and here for them in any way possible. Being able to see the children face to face socially distanced also kept nursery their mind for when they returned and enabling parents to speak to staff about any challenges they were facing during the lockdowns.
- Returning back to nursery for some children needed delicate handling and reassurance especially for some who had been with parents for several months not seeing anyone else. As always, the staff went above and beyond planning with parents the best way to reintroduce nursery back into their routines. This was all achieved in the lovely outdoors through simple stay and play sessions where parents could sit in the grounds with their child while their child could freely join in with play gradually not needing the reassurance of having their parents close by building up to their normal nursery routine. Not forgetting nursery resources being borrowed to give children something new to explore to reignite their play and imagination when times were difficult. There were no set rules on how we were maintaining contact and interaction with our children as we felt focusing on wellbeing was more important, taking into account each family as individuals and planning around that enabled all our children to return back to the setting for the many as smoothly as possible.

Community Links

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

The Tree House continues to try and develop this area, there can at times be difficulties to get out into the community due to ensuring there is appropriate staffing to meet the needs of the children, however we have pushed forward with community links as we felt this would be a boost to children's mental wellbeing and providing some happiness and hopefully welcome distractions during the difficult times. We have felt very uplifted with the positives of our community links and feel we have made a lot of progress in this area.

- Unfortunately, we couldn't hold a usual trip due to Covid restrictions, however we made sure we had lots of highlights throughout the year and especially in the last month at the Tree House, with the children leaving to go to school ending their time with a special party day of fun and games with party food for lunch, then going home with a special bag with their learning journey and some special gifts which we chose specifically for each individual child.
- School Links - Previously links have been strong and Teachers usually visit the setting during transitions of our children being prepared to go to school. These schools include Stickney Church of England Primary School, Partney Church of England Aided Primary School, The Eresby School Spilsby, Spilsby Primary School and Mareham-le-Fen Church of England Primary School. We also have strong links with local pre-schools, in particular Stickney Pre-school and Skendleby Playgroup. However, this year we have sadly witnessed a big decline in schools getting in touch which under the circumstances, transitions needed to be focussed on more than ever. We introduced for the first-time school transitional reports which would provide teachers with an insight into the children's characters, interest, strengths and areas for development, along with their assessment outcomes. All parents were provided with a copy also and we had some lovely feedback from parents regarding their children's reports.
- Over the last year we have provided several opportunities for teenagers from Eresby School which has provided valuable opportunities gaining an insight into childcare working within all areas of the setting. Unfortunately due to Covid we have been unable to provide this, however once it is safe to do so this will be resumed.
- The Tree House has provided opportunities for students from other schools and staff from other settings to gain experience of working with other age groups to support their own staff training development.
- We have as always had a great next door neighbour who has continued to help and support the setting particularly regularly cutting the grass for a fraction of the price we would have to pay another company. However our neighbour has now moved on so we are now having to cut the grass ourselves. Our new neighbours are very friendly and we have already developed good relationships with plans to replace the fence together between our properties sharing the cost. They have gifted the children two big benches which the children use in a wide variety of ways outside. In addition to this they also gifted us lots of very large logs which we were able to create a big stepping stone area.
- In the last year we have been fortunate to have some businesses help the Tree House with fundraising prizes, resources and also we have had lots of help with donated/discounted materials through L.C.Builders, MKM merchants, Tesco, Co-op etc. This has been testament to our committee going out and raising awareness of the Tree House and all that we do.
- The tree at the front of the nursery has become a community gifting tree during popular celebratory periods. We have had an Easter Egg gifting Tree and also a Halloween trick or treat tree which we have had some lovely feedback from demonstrating gratitude from our parents and the local community.
- A definite highlight was visiting the care home to sing Christmas songs with our children and their residents, building links with the care home has been something we have wanted to do for a long time and this was a great way to start. The children and residents thoroughly enjoyed it and under the circumstances it brought to light the true meaning of community spirit. We also took the residents and care workers some lovely treats. From one key worker to another we wanted them to know we valued everything they were doing in extreme circumstances.

Events

Collette on our committee did a fantastic job of doing a sponsored run raising over £450.00 for the Tree House funds. Unfortunately, we have been unable to hold big fundraising events to raise much needed funds. We did hold an Easter raffle where we raised just over £60.00 and this money was used to by resources for the children in the setting.

We have ensured the Children had a great Christmas with a lovely Christmas dinner and a Christmas party topping this off with a visit from Santa. We shared a Christmas story with Santa, enjoyed Christmas cookies and hot chocolate and all received a special little gift. All done in a Covid secure way the children, as always, being central to everything we do and we wouldn't let the magic of Christmas be sabotaged by Covid. Our children had missed out on so much already.

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

FINANCIAL REVIEW

Financial position

Our financial report shows that fees and Early Years Entitlement Funded Places are still the main source of income for The Tree House, although as expected this has reduced drastically this year due to only being open to key worker children during the first lockdown. Our expenses remained around the same level as staff wages still needed to be paid and cleaning costs increased. We did take advantage of the HMRC JRS grants which were available to us although unfortunately these only covered a small proportion of our furloughed staff costs.

Whilst we have had to use a small proportion of our reserves this year it has enabled us to stay open during each lockdown and support all our key worker families and ensure that all our staff still had jobs to come back to after furlough. We are confident though that now we are back to full occupancy our income levels will recover and we will rebuild our reserves.

FUTURE PLANS

These plans are continuously ongoing:

- Maintenance and Repairs - The Tree House is a big space and many areas are in need of repair and improvements which take time and areas have to be prioritised. The Surrounding fences are ongoing and we are aiming to eventually repair and replace all fencing and ensure all wooded fences and shed etc are treated each year to ensure they are preserved and last a long time (something which has been neglected for several years). We are aiming to come in on some weekends and offer the opportunity for any of our handy parents to join us if they wish.
- Indoor decoration of all areas to freshen up the setting (this has not been done since the setting was opened).
- Set up the new website was a previous aim; however, we have found our Facebook page is more productive and easier to manage. We are aiming to have all policy and procedures accessible on here as well as other files for parents to find useful information.
- Parent Partnership - we are going to provide more opportunities for our parents and their families to benefit from the setting including opening up the setting on a weekend day to provide picnic and play days, pond dipping sessions etc.
- Fundraising - to continue with the small events, however to aim to do one big fundraiser e.g. Summer fête
- Funding / Grants - To look into what funding and grants are available to seek finance for our bigger items that we would like in order to enhance the Tree House e.g., wooden Cabin. However, in order to have a better chance of seeking these funding pots, we need to provide more opportunities to widen our community links as this always seems to be a big criteria factor.
- Providing more opportunities for children to go on outings e.g. would like to take them to the beach and other natural beauty spots and also the pantomime at Christmas.
- Wooden Cabin/ Summer House - To provide a base within the field which can be used by the Kids Club during the holiday periods, providing them with a permanent base which is their own. During non holiday periods this can be used by the little people and would also provide potential opportunities for groups within the community to use.
- To provide more opportunities for outside cooking on the camp fire pit.
- Continue developing links and opportunities with our wider community.
- Continue with more in house training along-side our committee.
- Hopefully securing plans/funding to improve the overall building/windows alongside the Gregory Croft Trust.
- Building links with outside settings particularly with contrasting communities to build our children's knowledge and understanding of the world around them.

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. This means that it is a not-for-profit company and as such does not distribute its profits to members but retains them within the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07422642 (England and Wales)

Registered Charity number

1142850

Registered office

Gregory Croft House
Fen Road
East Kirkby
Spilsby
Lincolnshire
PE23 4DB

THE TREE HOUSE CHILDREN'S CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2020

Trustees

E K Moss
Ms H Rutherford (resigned 15.9.2020)
Miss C C Tait
Mrs B Bailey
Mrs A Sweetman
Mrs K E Waterson
Ms K Jacklin
Miss L Farrell (appointed 10.11.2020)

Independent Examiner

Tristran J Russell FCCA
Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

The committee provide an invaluable support network to the Tree House and between all members there is a wide range of knowledge which is a great asset to the setting. The Committee and staff within the Tree House have great relationships, who all work well together to achieve the same goals. Where there are any concerns or tasks which need to be dealt with the committee can always be called upon to support and assist which ensures the Tree House continues to run as effectively as it does.

Approved by order of the board of trustees on 24 September 2021 and signed on its behalf by:



Mrs K E Waterson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE TREE HOUSE CHILDREN'S CENTRE**

Independent examiner's report to the trustees of The Tree House Children's Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2020.

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.



Tristran J Russell FCCA
Dexter & Sharpe
Chartered Certified Accountants
Rollestone House
20-22 Bridge Street
Horncastle
Lincolnshire
LN9 5HZ

24 September 2021

THE TREE HOUSE CHILDREN'S CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Children's Centre		127,275	-	127,275	167,808
Other income		10,869	-	10,869	-
Total		<u>138,144</u>	<u>-</u>	<u>138,144</u>	<u>167,808</u>
EXPENDITURE ON					
Raising funds					
		-	-	-	722
Charitable activities					
Children's Centre		154,101	-	154,101	155,911
Total		<u>154,101</u>	<u>-</u>	<u>154,101</u>	<u>156,633</u>
NET INCOME/(EXPENDITURE)		<u>(15,957)</u>	<u>-</u>	<u>(15,957)</u>	<u>11,175</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		57,806	-	57,806	46,631
TOTAL FUNDS CARRIED FORWARD		<u><u>41,849</u></u>	<u><u>-</u></u>	<u><u>41,849</u></u>	<u><u>57,806</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

THE TREE HOUSE CHILDREN'S CENTRE

BALANCE SHEET
31 OCTOBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	4,384	-	4,384	5,157
CURRENT ASSETS					
Debtors	7	379	-	379	1,809
Cash at bank and in hand		43,055	-	43,055	55,844
		<u>43,434</u>	-	<u>43,434</u>	<u>57,653</u>
CREDITORS					
Amounts falling due within one year	8	(5,969)	-	(5,969)	(5,004)
NET CURRENT ASSETS		<u>37,465</u>	-	<u>37,465</u>	<u>52,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,849</u>	-	<u>41,849</u>	<u>57,806</u>
NET ASSETS		<u>41,849</u>	-	<u>41,849</u>	<u>57,806</u>
FUNDS	9				
Unrestricted funds				<u>41,849</u>	<u>57,806</u>
TOTAL FUNDS				<u>41,849</u>	<u>57,806</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 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.

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 24 September 2021 and were signed on its behalf by:



K E Waterson - Trustee

THE TREE HOUSE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

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.

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.

Plant and machinery - 15% on reducing balance

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	773	869
Other operating leases	2,331	4,329
Deficit on disposal of fixed assets	-	979
	<u> </u>	<u> </u>

THE TREE HOUSE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	2020	2019
Childcare provision	<u>10</u>	<u>11</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Children's Centre	167,808	-	167,808
EXPENDITURE ON			
Raising funds			
	722	-	722
Charitable activities			
Children's Centre	155,911	-	155,911
Total	<u>156,633</u>	<u>-</u>	<u>156,633</u>
NET INCOME	11,175	-	11,175
RECONCILIATION OF FUNDS			
Total funds brought forward	46,631	-	46,631
TOTAL FUNDS CARRIED FORWARD	<u>57,806</u>	<u>-</u>	<u>57,806</u>

THE TREE HOUSE CHILDREN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2020

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 November 2019 and 31 October 2020	<u>14,569</u>
DEPRECIATION	
At 1 November 2019	9,412
Charge for year	773
At 31 October 2020	<u>10,185</u>
NET BOOK VALUE	
At 31 October 2020	<u>4,384</u>
At 31 October 2019	<u>5,157</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	-	909
Other debtors	379	-
Prepayments	-	900
	<u>379</u>	<u>1,809</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Social security and other taxes	-	153
Pensions	313	-
Accrued expenses	5,656	4,851
	<u>5,969</u>	<u>5,004</u>

9. MOVEMENT IN FUNDS

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	57,806	(15,957)	41,849
TOTAL FUNDS	<u>57,806</u>	<u>(15,957)</u>	<u>41,849</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,144	(154,101)	(15,957)
TOTAL FUNDS	<u>138,144</u>	<u>(154,101)</u>	<u>(15,957)</u>

THE TREE HOUSE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2020

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	46,631	11,175	57,806
TOTAL FUNDS	<u>46,631</u>	<u>11,175</u>	<u>57,806</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,808	(156,633)	11,175
TOTAL FUNDS	<u>167,808</u>	<u>(156,633)</u>	<u>11,175</u>

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

	At 1.11.18 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	46,631	(4,782)	41,849
TOTAL FUNDS	<u>46,631</u>	<u>(4,782)</u>	<u>41,849</u>

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	305,952	(310,734)	(4,782)
TOTAL FUNDS	<u>305,952</u>	<u>(310,734)</u>	<u>(4,782)</u>

THE TREE HOUSE CHILDREN'S CENTRE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2020

10. RELATED PARTY DISCLOSURES

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

THE TREE HOUSE CHILDREN'S CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	127,275	167,808
Other income		
HMRC JRS grants	10,869	-
Total incoming resources	138,144	167,808
EXPENDITURE		
Other trading activities		
Bad debts	-	722
Charitable activities		
Wages	123,749	127,814
Pensions	1,329	596
Rent	2,331	4,329
Rates and water	828	1,398
Insurance	900	899
Light and heat	5,065	4,113
Telephone	417	417
Sundries	3,054	2,021
Repairs and office costs	7,023	1,990
Waste and cleaning	1,284	805
Children's resources	492	1,295
Food	4,791	6,073
Fees	255	290
Bank charges	117	117
Training	316	641
Depreciation of tangible fixed assets	774	868
Loss on sale of tangible fixed assets	-	979
	152,725	154,645
Support costs		
Governance costs		
Accountancy, legal and professional fees	1,376	1,266
Total resources expended	154,101	156,633
Net (expenditure)/income	(15,957)	11,175

This page does not form part of the statutory financial statements

