

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

England & Wales · Charity number 1161751

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [09351488](#)

**Registered** 2015-05-20

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Hawthorn Tree Community Childrens C  
Toot Lane  
Boston  
PE21 0PT

**Phone** 01205362255

**Email** [OFFICE@HTCCC.ORG.UK](mailto:OFFICE@HTCCC.ORG.UK)

**Website** [www.hawthorntreecommunitychildrenscentre.org.uk](http://www.hawthorntreecommunitychildrenscentre.org.uk)

## Activities

---

**Objects:** THE CHARITY'S OBJECTS ('THE OBJECTS') ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING: TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION, DEVELOPMENT AND EDUCATION OF CHILDREN AGED 0-18 YEARS DURING SCHOOL TIME AND OUT OF SCHOOL TIME AND SCHOOL HOLIDAYS AND TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION, DEVELOPMENT AND RECREATIONAL ACTIVITIES.

**Activities:** Childcare Breakfast, Preschool Afterschool and Holiday Club for 2 to 11 year olds

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People

## Geography

- Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£525,028	£502,925	£1,049,231	26
2023-12-31	£459,039	£431,768	-	-
2022-12-31	£380,240	£345,544	-	-
2021-12-31	£374,670	£275,756	-	-
2020-12-31	£458,449	£221,908	-	-

## Trustees

Name	Role	Appointed
Emma Bursnell		2014-12-11
SANDRA MARY GAUNT		2014-12-11
SONIA MARIE CLAIRE SCOTT		2014-12-11
STUART PAUL GRIFFITHS		2014-12-11

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

England & Wales - Charity number 1161751

---

# Accounts

---

**HAWTHORN TREE COMMUNITY CHILDREN'S  
CENTRE  
(LIMITED BY GUARANTEE)**

**Company Number 09351488 (England & Wales)  
Charity Number 1161751**

**DIRECTORS' AND TRUSTEES' REPORT  
AND ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2024**

Dexter & Sharpe  
Chartered Certified Accountants  
The Old Vicarage  
Church Close  
Boston  
Lincolnshire  
PE21 6NA

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**CONTENTS**

---

	<b>Page</b>
Company Information	2
Directors' and Trustees' Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 14
The following page does not form part of the statutory Accounts:	
Detailed Income and Expenditure Account	15-16

## HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

### COMPANY INFORMATION

---

<b>Directors and Trustees:</b>	Mrs E Bursnell	
	Mrs S M Gaunt	
	Mr S P Griffiths	(Resigned 28.2.2025)
	Mrs S M C Scott	(Resigned 16.7.2025)
	Mr A Wright	(Appointed 25.4.2025)
	Mr J Kemp	(Appointed 25.4.2025)
	Ms S Amos	(Appointed 25.4.2025)
	Mrs J Campbell	(Appointed 25.4.2025)

**Registered Office** Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Company Number** 09351488 (England & Wales)

**Charity Number** 1161751

**Independent Examiner** Nicola Lenton FCCA  
Dexter & Sharpe  
Chartered Certified Accountants  
The Old Vicarage  
Church Close  
Boston  
Lincolnshire  
PE21 6NA

## **HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

### **DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 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 December 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity was formed to provide childcare and education facilities for children aged 0 to 11 years. The governing document is the PPA Playgroup Constitution 1992 which was adopted 16 July 2001. The charitable company was incorporated on 11 December 2014 and commenced trading on 1 May 2016, at which point all the assets and liabilities from the unincorporated charity were transferred across.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefits.

During the year the main source of income continued to be from the Nursery Education Grant and parents' fees.

Various fund raising activities were also held, and other small amounts of income were received as detailed in the notes to the accounts.

#### **FINANCIAL REVIEW**

The balance sheet as at 31 December 2024 shows unrestricted reserves of £1,049,231 and restricted reserves of £Nil. The trustees consider this to be adequate to continue the charity's current level of activity.

#### **FUTURE PLANS**

The charity will continue to provide childcare facilities.

#### **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.

##### **Directors and trustees**

All directors of the company are also trustees of the charity, and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and, combined with an annual review of the controls over key financial systems, they believe the charity could provide sufficient resources in the event of adverse conditions.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09351488 (England and Wales)

##### **Registered Charity number**

1161751

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024 Contd.....**

---

**Registered office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Trustees**

Mrs E Bursnell	
Mrs S M Gaunt	
Mr S P Griffiths	(Resigned 28.2.2025)
Mrs S M C Scott	(Resigned 16.7.2025)
Mr A Wright	(Appointed 25.4.2025)
Mr J Kemp	(Appointed 25.4.2025)
Ms S Amos	(Appointed 25.4.2025)
Mrs J Campbell	(Appointed 25.4.2025)

The report was approved by the board of directors on 22 September 2025 and signed on their behalf

Mrs S M Gaunt  
**Treasurer**

## **HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

---

I report to the trustees on my examination of the accounts of the Company for the year ended 31 December 2024 set out on pages 6 to 14.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited this year under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of your charity's accounts as carried out under section 45 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 material matters have come to my attention which gives me cause to believe:

- Account records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with such records; or
- The accounts do comply with the relevant accounting requirements under section 386 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**NICOLA LENTON FCCA**  
**Independent Examiner**  
**Dexter & Sharpe**  
**Chartered Certified Accountants**  
**The Old Vicarage**  
**Church Close**  
**Boston**  
**Lincolnshire**  
**PE21 6NA**

**23 September 2025**

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

Notes	Unrestricted Fund £	Restricted Fund £	2024 Total Funds £	2023 Total Funds £
<b>Income and endowments from:</b>				
3. Charitable activities	513,417	10,173	523,590	457,338
Investments	446	-	446	421
4. Other Income	992	-	992	1,280
<b>Total</b>	<u>514,855</u>	<u>10,173</u>	<u>525,028</u>	<u>459,039</u>
<b>Expenditure:</b>				
5. Charitable activities	489,959	10,215	500,174	429,029
6. Governance costs	2,751	-	2,751	2,739
<b>Total</b>	<u>492,710</u>	<u>10,215</u>	<u>502,925</u>	<u>431,768</u>
<b>Net Income / (Expenditure)</b>	22,145	(42)	22,103	27,271
<b>Transfer between funds</b>	-	-	-	-
<b>Total</b>	<u>22,145</u>	<u>(42)</u>	<u>22,103</u>	<u>27,271</u>
<b>Reconciliation of Funds</b>				
8. Funds brought forward	1,027,086	42	1,027,128	999,857
14. <b>Total Funds Carried Forward</b>	<u>1,049,231</u>	<u>-</u>	<u>1,049,231</u>	<u>1,027,128</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 14 form part of these accounts

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**COMPANY NUMBER: 302819 (LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

Notes	Unrestricted Fund £	Restricted Fund £	2024 Total Funds £	2023 Total Funds £
<b>Fixed Assets</b>				
9 Tangible Assets	952,923	-	952,923	948,390
<b>Current Assets</b>				
10 Debtors	30,497	-	30,497	32,555
11 Cash at Bank and in Hand	122,215	-	122,215	80,095
	152,712	-	152,712	112,650
<b>Creditors</b>				
12 Amounts falling due within one year	(44,541)	-	(44,541)	(13,913)
<b>Net Current Assets</b>	<b>108,171</b>	<b>-</b>	<b>108,171</b>	<b>98,737</b>
13 Amounts falling due after one year	(11,863)	-	(11,863)	(19,999)
<b>Net Assets</b>	<b>1,049,231</b>	<b>-</b>	<b>1,049,231</b>	<b>1,027,128</b>
<b>14 Funds</b>				
Unrestricted Funds	1,049,231	-	1,049,231	1,027,086
Restricted Funds	-	-	-	42
	<b>1,049,231</b>	<b>-</b>	<b>1,049,231</b>	<b>1,027,128</b>

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 22 September 2025 and were signed on its behalf by:

Mrs S M Gaunt  
**Treasurer**

The notes on pages 8 to 14 form part of these accounts

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 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 2015)', 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

#### **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.

Freehold Property – Nil  
Plant and Machinery – 20% Reducing balance  
Play Equipment – 20% Reducing balance  
Office Equipment – 20% Reducing balance  
Fixtures and Fittings – 20% 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.

#### **Administration expenditure**

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running the office premises, and governance costs and are allocated to expenditure on the raising of funds or charitable activities as appropriate.

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024.

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>				
LCC-Funding – 3 yr EYE funding	236,805	-	236,805	241,700
LCC-Funding – 2 yr EYE funding	86,790	-	86,790	8,705
LCC-Funding – 9 month funding	27,264	-	27,264	-
LCC-Funding – Fees	-	2,089	2,089	12,832
LCC-Funding – Disadvantage funding	-	4,235	4,235	2,183
LCC Household support	-	3,849	3,849	3,267
SLC Grant	4,158	-	4,158	-
Fees	158,087	-	158,087	187,883
Photograph commission	-	-	-	44
Training courses	-	-	-	135
Uniform sales	313	-	313	589
	<b>513,417</b>	<b>10,173</b>	<b>523,590</b>	<b>457,338</b>
<b>4. OTHER INCOME</b>				
Apprentice Incentive	460	-	460	1,280
Christmas Fair	532	-	532	-
	<b>992</b>	<b>-</b>	<b>992</b>	<b>1,280</b>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2024**

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>5. RESOURCES EXPENDED - CHARITABLE ACTIVITIES</b>				
Wages	401,079	6,480	407,559	343,113
Cleaner	250	-	250	-
Social security	17,857	-	17,857	11,624
Pension	6,487	-	6,487	4,908
Provisions and resources	23,014	3,735	26,749	24,854
Electricity	8,911	-	8,911	7,969
Rates and water	2,326	-	2,326	3,696
Insurance	4,745	-	4,745	4,143
Telephone and postage	1,379	-	1,379	1,385
Repairs and maintenance	4,396	-	4,396	9,599
Sundries	7,134	-	7,134	3,178
Professional fees	420	-	420	60
Uniforms	2,045	-	2,045	2,900
Course fees	1,065	-	1,065	1,449
Trips	225	-	225	564
Depreciation	8,626	-	8,626	9,587
	489,959	10,215	500,174	429,029
	489,959	10,215	500,174	429,029
<b>6. GOVERNANCE COSTS</b>				
Independent examination	1,956	-	1,956	1,780
Bank charges	199	-	199	115
Loan Interest	596	-	596	844
	2,751	-	2,751	2,739
	2,751	-	2,751	2,739
<b>7. STAFF COSTS</b>				
			2024 No.	2023 No.
The average monthly number of employees during the year was as follows:			26	28
			2024 £	2023 £
Wages			407,559	343,113
Social Security			17,857	11,624
Pension			6,487	4,908
			431,903	359,645
			431,903	359,645

No employees received more than £60,000 in the year.

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2024

8. COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £
<b>Income and endowments from:</b>			
Charitable activities	439,056	18,282	457,338
Grants	-	-	-
Investments	421	-	421
<b>Other Income</b>	1,280	-	1,280
<b>Total</b>	<u>440,757</u>	<u>18,282</u>	<u>459,039</u>
<b>Expenditure:</b>			
Charitable activities	410,789	18,240	429,029
Governance costs	2,739	-	2,739
<b>Total</b>	<u>413,528</u>	<u>18,240</u>	<u>431,768</u>
<b>Reconciliation of Funds</b>			
Surplus for the year	27,229	42	27,271
Transfer between funds	3,750	(3,750)	-
Funds brought forward	996,107	3,750	999,857
<b>Total Funds Carried Forward</b>	<u>1,027,086</u>	<u>42</u>	<u>1,027,128</u>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024

9. TANGIBLE FIXED ASSETS

	Play Equipment £	Plant and Machinery £	Freehold Property £
<b>Cost</b>			
At January 2024	15,789	9,083	910,041
Additions	-	1,052	8,381
At 31 December 2024	<u>15,789</u>	<u>10,135</u>	<u>918,422</u>
<b>Depreciation</b>			
At January 2024	4,888	5,263	-
Charge for the year	1,944	1,210	-
At 31 December 2024	<u>6,832</u>	<u>6,473</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2024	<u>8,957</u>	<u>3,662</u>	<u>918,422</u>
At 31 December 2023	<u>10,901</u>	<u>3,820</u>	<u>910,041</u>

	Office Equipment £	Fixtures & Fittings £	Totals £
<b>Cost</b>			
At January 2024	10,378	44,444	989,735
Additions	1,999	1,727	13,159
At 31 December 2024	<u>12,377</u>	<u>46,171</u>	<u>1,002,894</u>
<b>Depreciation</b>			
At January 2024	5,264	25,930	41,345
Charge for the year	1,423	4,049	8,626
At 31 December 2024	<u>6,687</u>	<u>29,979</u>	<u>49,971</u>
<b>Net Book Value</b>			
At 31 December 2024	<u>5,690</u>	<u>16,192</u>	<u>952,923</u>
At 31 December 2023	<u>5,114</u>	<u>18,514</u>	<u>948,390</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>10. DEBTORS DUE WITHIN ONE YEAR</b>		
Fees	<b>24,411</b>	26,927
Prepayments	<b>6,086</b>	5,628
	<u><b>30,497</b></u>	<u>32,555</u>
<b>11. CASH AT BANK</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Business Account	<b>73,741</b>	52,099
Build Account	<b>18,083</b>	13,574
Reserve Account	<b>10,233</b>	10,112
Savings Account	<b>1</b>	4,298
Savings Account	<b>20</b>	-
Treasurers Account	<b>1</b>	1
Treasurers Account – Build	<b>4</b>	4
LCC Grant	<b>20,112</b>	1
Cash	<b>20</b>	6
	<u><b>122,215</b></u>	<u>80,095</u>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>12. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Trade Creditors	<b>7</b>	1,394
Accruals	<b>3,994</b>	3,887
Bounce Back Loan	<b>6,471</b>	8,333
PAYE	<b>-</b>	299
Net Wages	<b>34,038</b>	-
Pension	<b>31</b>	-
	<u><b>44,541</b></u>	<u>13,913</u>
<b>13. CREDITORS AMOUNTS AFTER ONE YEAR</b>		
Bounce Back Loan	<b>11,863</b>	19,999
	<u><b>11,863</b></u>	<u>19,999</u>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2024

---

14. TOTAL FUNDS

	Unrestricted £	Restricted £	Total £
At 1 January 2024	1,027,086	42	1,027,128
Movement in year	22,145	(42)	22,103
Transfer between funds	-	-	-
At 31 December 2024	<u>1,049,231</u>	<u>-</u>	<u>1,049,231</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£	£
<b>Charitable Activities</b>		
LCC-Funding – 3 yr EYE funding	236,805	242,750
LCC-Funding – 2 yr EYE funding	86,790	8,705
LCC-Funding – 9-month funding	27,264	-
LCC-Funding – Fees	2,089	11,152
LCC-Funding – Disadvantage funding	4,235	2,183
Fees	158,087	188,513
LCC Household support	3,849	3,267
SLC Grant	4,158	-
Training courses	-	135
Uniform sales	313	589
Photograph commission	-	44
	<b>523,590</b>	<b>457,338</b>
<b>Investment Income</b>		
Bank interest received	446	421
	<b>446</b>	<b>421</b>
<b>Other Income</b>		
LCC Grant	-	-
Christmas fair	532	-
Apprentice incentive	460	1,280
	<b>992</b>	<b>1,280</b>
<b>TOTAL INCOME</b>	<b>525,028</b>	<b>459,039</b>
<b>Charitable Expenditure</b>		
Wages	407,559	343,113
Cleaner	250	-
Social security	17,857	11,624
Pension	6,487	4,908
Provisions and resources	26,749	24,854
Electricity	8,911	7,969
Rates and water	2,326	3,696
Insurance	4,745	4,143
Telephone and postage	1,379	1,385
Repairs and maintenance	4,396	9,599
Sundries	7,134	3,178
Professional fees	420	60
Uniforms	2,045	2,900
Course fees	1,065	1,449
Trips	225	564
Depreciation	8,626	9,587
	<b>500,174</b>	<b>429,029</b>
<b>C/F</b>	<b>500,174</b>	<b>429,029</b>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£	£
	<b>B/F</b>	
	<b>500,174</b>	429,029
<b>Governance Costs</b>		
Accountancy	1,956	1,780
Bank charges	199	115
Loan Interest	596	844
	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>	<b>502,925</b>	431,768
	<hr/>	<hr/>
<b>SURPLUS FOR THE YEAR</b>	<b>22,103</b>	27,271
	<hr/>	<hr/>



**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

England & Wales - Charity number 1161751

---

# Accounts

---

**HAWTHORN TREE COMMUNITY CHILDREN'S  
CENTRE  
(LIMITED BY GUARANTEE)**

**Company Number 09351488 (England & Wales)  
Charity Number 1161751**

**DIRECTORS' AND TRUSTEES' REPORT  
AND ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2023**

Dexter & Sharpe  
Chartered Certified Accountants  
The Old Vicarage  
Church Close  
Boston  
Lincolnshire  
PE21 6NA

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## CONTENTS

---

	<b>Page</b>
Company Information	2
Directors' and Trustees' Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 14
The following page does not form part of the statutory Accounts:	
Detailed Income and Expenditure Account	15

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**COMPANY INFORMATION**

---

**Directors and Trustees:**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

**Registered Office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Company Number**

09351488 (England & Wales)

**Charity Number**

1161751

**Independent Examiner**

Nicola Lenton FCCA  
Dexter & Sharpe  
Chartered Certified Accountants  
The Old Vicarage  
Church Close  
Boston  
Lincolnshire  
PE21 6NA

## HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

---

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 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity was formed to provide childcare and education facilities for children aged 0 to 11 years. The governing document is the PPA Playgroup Constitution 1992 which was adopted 16 July 2001. The charitable company was incorporated on 11 December 2014 and commenced trading on 1 May 2016, at which point all the assets and liabilities from the unincorporated charity were transferred across.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefits.

During the year the main source of income continued to be from the Nursery Education Grant and parents' fees.

Various fund raising activities were also held, and other small amounts of income were received as detailed in the notes to the accounts.

#### **FINANCIAL REVIEW**

The balance sheet as at 31 December 2023 shows unrestricted reserves of £1,027,086 and restricted reserves of £42. The trustees consider this to be adequate to continue the charity's current level of activity.

#### **FUTURE PLANS**

The charity will continue to provide childcare facilities.

#### **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.

##### **Directors and trustees**

All directors of the company are also trustees of the charity, and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and, combined with an annual review of the controls over key financial systems, they believe the charity could provide sufficient resources in the event of adverse conditions.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09351488 (England and Wales)

##### **Registered Charity number**

1161751

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023 Contd.....**

---

**Registered office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Trustees**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

The report was approved by the board of directors on 26 September 2024 and signed on their behalf

Mr Stuart Griffiths  
**Treasurer**

## **HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

---

I report to the trustees on my examination of the accounts of the Company for the year ended 31 December 2023 set out on pages 6 to 14.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited this year under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of your charity's accounts as carried out under section 45 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 material matters have come to my attention which gives me cause to believe:

- Account records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with such records; or
- The accounts do comply with the relevant accounting requirements under section 386 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**NICOLA LENTON FCCA**  
**Independent Examiner**  
**Dexter & Sharpe**  
**Chartered Certified Accountants**  
**The Old Vicarage**  
**Church Close**  
**Boston**  
**Lincolnshire**  
**PE21 6NA**

**26 September 2024**

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

Notes	Unrestricted Fund £	Restricted Fund £	2022 Total Funds £	2022 Total Funds £
<b>Income and endowments from:</b>				
3. Charitable activities	439,056	18,282	457,338	368,197
4. Grants	-	-	-	11,503
Investments	421	-	421	40
5. Other Income	1,280	-	1,280	500
<b>Total</b>	<u>440,757</u>	<u>18,282</u>	<u>459,039</u>	<u>380,240</u>
<b>Expenditure:</b>				
6. Charitable activities	410,789	18,240	429,029	342,791
7. Governance costs	2,739	-	2,739	2,753
<b>Total</b>	<u>413,528</u>	<u>18,240</u>	<u>431,768</u>	<u>345,544</u>
<b>Net Income / (Expenditure)</b>	<b>27,229</b>	<b>42</b>	<b>27,271</b>	<b>34,696</b>
<b>Transfer between funds</b>	<b>3,750</b>	<b>(3,750)</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<u>30,979</u>	<u>(3,708)</u>	<u>27,271</u>	<u>34,696</u>
<b>Reconciliation of Funds</b>				
9. Funds brought forward	996,107	3,750	999,857	965,161
15. <b>Total Funds Carried Forward</b>	<u>1,027,086</u>	<u>42</u>	<u>1,027,128</u>	<u>999,857</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 14 form part of these accounts

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**COMPANY NUMBER: 302819 (LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

Notes	Unrestricted Fund £	Restricted Fund £	2022 Total Funds £	2022 Total Funds £
<b>Fixed Assets</b>				
<b>10</b> Tangible Assets	<b>948,390</b>	-	<b>948,390</b>	895,637
<b>Current Assets</b>				
<b>11</b> Debtors	<b>32,555</b>	-	<b>32,555</b>	27,252
<b>12</b> Cash at Bank and in Hand	<b>80,053</b>	<b>42</b>	<b>80,095</b>	119,929
	<b>112,608</b>	<b>42</b>	<b>112,650</b>	147,181
<b>Creditors</b>				
<b>13</b> Amounts falling due within one year	<b>(13,913)</b>	-	<b>(13,913)</b>	(12,961)
<b>Net Current Assets</b>	<b>98,695</b>	<b>42</b>	<b>98,737</b>	134,220
<b>14</b> Amounts falling due after one year	<b>(19,999)</b>	-	<b>(19,999)</b>	(30,000)
<b>Net Assets</b>	<b>1,027,086</b>	<b>42</b>	<b>1,027,128</b>	999,857
<b>15 Funds</b>				
Unrestricted Funds	<b>1,027,086</b>	-	<b>1,027,086</b>	996,107
Restricted Funds	-	<b>42</b>	<b>42</b>	3,750
	<b>1,027,086</b>	<b>42</b>	<b>1,027,128</b>	999,857

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 26 September 2024 and were signed on its behalf by:

Mr Stuart Griffiths  
**Treasurer**

The notes on pages 8 to 14 form part of these accounts

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 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 2015)', 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

#### **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.

Freehold Property – Nil  
Plant and Machinery – 20% Reducing balance  
Play Equipment – 20% Reducing balance  
Office Equipment – 20% Reducing balance  
Fixtures and Fittings – 20% 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.

#### **Administration expenditure**

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running the office premises, and governance costs and are allocated to expenditure on the raising of funds or charitable activities as appropriate.

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023.

	Unrestricted	Restricted	Total	Total
	2023	2023	Funds	Funds
	£	£	2023	2022
			£	£
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>				
LCC-Funding – 3 yr EYE funding	241,700	-	241,700	173,530
LCC-Funding – 2 yr EYE funding	8,705	-	8,705	30,615
LCC-Funding – Fees	-	12,832	12,832	2,108
LCC-Funding – Disadvantage funding	-	2,183	2,183	2,231
LCC Household support	-	3,267	3,267	-
Fees	187,883	-	187,883	159,632
Photograph commission	44	-	44	81
Training courses	135	-	135	-
Uniform sales	589	-	589	-
	439,056	18,282	457,338	368,197
<b>4. GRANTS</b>				
LCC – Maintenance	-	-	-	11,503
	-	-	-	11,503
<b>5. OTHER INCOME</b>				
Apprentice Incentive	1,280	-	1,280	500
	1,280	-	1,280	500

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2023**

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>6. RESOURCES EXPENDED - CHARITABLE ACTIVITIES</b>				
Wages	328,098	15,015	343,113	268,124
Cleaner	-	-	-	225
Social security	11,624	-	11,624	7,632
Pension	4,908	-	4,908	3,353
Provisions and resources	21,629	3,225	24,854	27,925
Electricity	7,969	-	7,969	7,147
Rates and water	3,696	-	3,696	3,251
Insurance	4,143	-	4,143	3,624
Telephone and postage	1,385	-	1,385	896
Repairs and maintenance	9,599	-	9,599	4,460
Sundries	3,178	-	3,178	4,200
Professional fees	60	-	60	144
Uniforms	2,900	-	2,900	631
Course fees	1,449	-	1,449	637
Trips	564	-	564	-
Depreciation	9,587	-	9,587	10,542
	410,789	18,240	429,029	342,791
<b>7. GOVERNANCE COSTS</b>				
Independent examination	1,780	-	1,780	1,658
Bank charges	115	-	115	-
Loan Interest	844	-	844	1,095
	2,739	-	2,739	2,753
<b>2023</b>				
<b>2022</b>				
<b>8. STAFF COSTS</b>				
			<b>No.</b>	<b>No.</b>
The average monthly number of employees during the year was as follows:			<b>28</b>	21
<b>2023</b>				
<b>£</b>				
Wages			<b>343,113</b>	268,124
Social Security			<b>11,624</b>	7,632
Pension			<b>4,908</b>	3,353
			<b>359,645</b>	279,109

No employees received more than £60,000 in the year.

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2023

9. COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £
<b>Income and endowments from:</b>			
Charitable activities	368,197	-	368,197
Grants	11,503	-	11,503
Investments	40	-	40
<b>Other Income</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total</b>	<b>380,240</b>	<b>-</b>	<b>380,240</b>
<b>Expenditure:</b>			
Charitable activities	342,791	-	342,791
Governance costs	2,753	-	2,753
<b>Total</b>	<b>345,544</b>	<b>-</b>	<b>345,544</b>
<b>Reconciliation of Funds</b>			
Surplus for the year	34,696	-	34,696
Transfer between funds	-	-	-
Funds brought forward	961,411	3,750	965,161
<b>Total Funds Carried Forward</b>	<b>996,107</b>	<b>3,750</b>	<b>999,857</b>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2023

10. TANGIBLE FIXED ASSETS

	Play Equipment £	Plant and Machinery £	Freehold Property £
<b>Cost</b>			
At January 2023	14,349	5,993	853,470
Additions	1,440	3,090	56,571
At 31 December 2023	<u>15,789</u>	<u>9,083</u>	<u>910,041</u>
<b>Depreciation</b>			
At January 2023	3,638	2,833	-
Charge for the year	1,250	2,430	-
At 31 December 2023	<u>4,888</u>	<u>5,263</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2023	<u>10,901</u>	<u>3,820</u>	<u>910,041</u>
At 31 December 2022	<u>10,711</u>	<u>3,160</u>	<u>853,470</u>

	Office Equipment £	Fixtures & Fittings £	Totals £
<b>Cost</b>			
At January 2023	9,140	44,444	927,396
Additions	1,238	-	62,339
At 31 December 2023	<u>10,378</u>	<u>44,444</u>	<u>989,735</u>
<b>Depreciation</b>			
At January 2023	3,986	21,302	31,759
Charge for the year	1,278	4,628	9,586
At 31 December 2023	<u>5,264</u>	<u>25,930</u>	<u>41,345</u>
<b>Net Book Value</b>			
At 31 December 2023	<u>5,114</u>	<u>18,514</u>	<u>948,390</u>
At 31 December 2022	<u>5,154</u>	<u>23,142</u>	<u>895,637</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>11. DEBTORS DUE WITHIN ONE YEAR</b>		
Fees	26,927	22,384
Prepayments	5,628	4,868
	<b>32,555</b>	<b>27,252</b>
	<b>32,555</b>	<b>27,252</b>
 <b>12. CASH AT BANK</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Business Account	52,099	51,259
Build Account	13,574	32,020
Reserve Account	10,112	10,024
Savings Account	4,298	4,258
Treasurers Account	1	1
Treasurers Account – Build	4	4
LCC Grant	1	22,352
Cash	6	11
	<b>80,095</b>	<b>119,929</b>
	<b>80,095</b>	<b>119,929</b>
 <b>13. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	1,394	958
Accruals	3,887	3,371
Bounce Back Loan	8,333	8,333
PAYE	299	299
	<b>13,913</b>	<b>12,961</b>
	<b>13,913</b>	<b>12,961</b>
 <b>14. CREDITORS AMOUNTS AFTER ONE YEAR</b>		
Bounce Back Loan	19,999	30,000
	<b>19,999</b>	<b>30,000</b>
	<b>19,999</b>	<b>30,000</b>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2023

---

15. TOTAL FUNDS

	Unrestricted £	Restricted £	Total £
At 1 January 2023	996,107	3,750	999,857
Movement in year	27,229	42	27,271
Transfer between funds	3,750	(3,750)	-
At 31 December 2023	<u>1,027,086</u>	<u>42</u>	<u>1,027,128</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2023**

	2023	2022
	£	£
<b>Charitable Activities</b>		
LCC-Funding – 3 yr EYE funding	242,750	173,530
LCC-Funding – 2 yr EYE funding	8,705	30,615
LCC-Funding – Fees	11,152	2,108
LCC-Funding – Disadvantage funding	2,183	2,231
Fees	188,513	159,632
LCC Household support	3,267	-
Training courses	135	-
Uniform sales	589	-
Photograph commission	44	81
	<b>457,338</b>	<b>368,197</b>
<b>Investment Income</b>		
Bank interest received	421	40
<b>Other Income</b>		
LCC Grant	-	11,503
Apprentice incentive	1,280	500
	<b>1,280</b>	<b>12,003</b>
<b>TOTAL INCOME</b>	<b>459,039</b>	<b>380,240</b>
<b>Charitable Expenditure</b>		
Wages	343,113	268,124
Cleaner	-	225
Social security	11,624	7,632
Pension	4,908	3,353
Provisions and resources	24,854	27,925
Electricity	7,969	7,147
Rates and water	3,696	3,251
Insurance	4,143	3,624
Telephone and postage	1,385	896
Repairs and maintenance	9,599	4,460
Sundries	3,178	4,200
Professional fees	60	144
Uniforms	2,900	631
Course fees	1,449	637
Trips	564	-
Depreciation	9,587	10,542
	<b>429,029</b>	<b>342,791</b>
<b>Governance Costs</b>		
Accountancy	1,780	1,658
Bank charges	115	-
Loan interest	844	1,095
	<b>2,739</b>	<b>2,753</b>
<b>TOTAL EXPENDITURE</b>	<b>431,768</b>	<b>345,544</b>
<b>SURPLUS FOR THE YEAR</b>	<b>27,271</b>	<b>34,696</b>



**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

England & Wales - Charity number 1161751

---

# Accounts

---

**HAWTHORN TREE COMMUNITY CHILDREN'S  
CENTRE  
(LIMITED BY GUARANTEE)**

**Company Number 09351488 (England & Wales)  
Charity Number 1161751**

**DIRECTORS' AND TRUSTEES' REPORT  
AND ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2022**

Dexter & Sharpe  
Chartered Certified Accountants  
The Old Vicarage  
Church Close  
Boston  
Lincolnshire  
PE21 6NA

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## CONTENTS

---

	<b>Page</b>
Company Information	2
Directors' and Trustees' Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 14
The following page does not form part of the statutory Accounts:	
Detailed Income and Expenditure Account	15

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**COMPANY INFORMATION**

---

**Directors and Trustees:**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

**Registered Office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Company Number**

09351488 (England & Wales)

**Charity Number**

1161751

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 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 December 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 2015).

### OBJECTIVES AND ACTIVITIES

The Charity was formed to provide childcare and education facilities for children aged 0 to 11 years. The governing document is the PPA Playgroup Constitution 1992 which was adopted 16 July 2001. The charitable company was incorporated on 11 December 2014 and commenced trading on 1 May 2016, at which point all the assets and liabilities from the unincorporated charity were transferred across.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefits.

During the year the main source of income continued to be from the Nursery Education Grant and parents' fees.

Various fund raising activities were also held, and other small amounts of income were received as detailed in the notes to the accounts.

### FINANCIAL REVIEW

The balance sheet as at 31 December 2022 shows unrestricted reserves of £996,107 and restricted reserves of £3,750. The trustees consider this to be adequate to continue the charity's current level of activity.

### FUTURE PLANS

The charity will continue to provide childcare facilities.

### 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.

#### Directors and trustees

All directors of the company are also trustees of the charity, and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

#### Risk management

The trustees actively review the major risks which the charity faces on a regular basis and, combined with an annual review of the controls over key financial systems, they believe the charity could provide sufficient resources in the event of adverse conditions.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

09351488 (England and Wales)

#### Registered Charity number

1161751

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 Contd.....**

---

**Registered office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Trustees**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

The report was approved by the board of directors on 01 August 2023 and signed on their behalf

Mr Stuart Griffiths  
**Treasurer**

## **HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

I report to the trustees on my examination of the accounts of the Company for the year ended 31 December 2022 set out on pages 6 to 14.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited this year under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of your charity's accounts as carried out under section 45 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 material matters have come to my attention which gives me cause to believe:

- Account records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with such records; or
- The accounts do comply with the relevant accounting requirements under section 386 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**NICOLA LENTON FCCA**  
**Independent Examiner**  
**Dexter & Sharpe**  
**Chartered Certified Accountants**  
**The Old Vicarage**  
**Church Close**  
**Boston**  
**Lincolnshire**  
**PE21 6NA**

**26 September 2023**

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

Notes	Unrestricted Fund £	Restricted Fund £	2022 Total Funds £	2021 Total Funds £
<b>Income and endowments from:</b>				
3. Charitable activities	368,197	-	368,197	297,766
4. Grants	11,503	-	11,503	69,343
Investments	40	-	40	8
5. Other Income	500	-	500	7,553
<b>Total</b>	<b>380,240</b>	<b>-</b>	<b>380,240</b>	<b>374,670</b>
<b>Expenditure:</b>				
6. Charitable activities	342,791	-	342,791	274,031
7. Governance costs	2,753	-	2,753	1,725
<b>Total</b>	<b>345,544</b>	<b>-</b>	<b>345,544</b>	<b>275,756</b>
<b>Net Income / (Expenditure)</b>	<b>34,696</b>	<b>-</b>	<b>34,696</b>	<b>98,914</b>
<b>Transfer between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>34,696</b>	<b>-</b>	<b>34,696</b>	<b>98,914</b>
<b>Reconciliation of Funds</b>				
9. Funds brought forward	961,411	3,750	965,161	866,247
15. <b>Total Funds Carried Forward</b>	<b>996,107</b>	<b>3,750</b>	<b>999,857</b>	<b>965,161</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 14 form part of these accounts

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**COMPANY NUMBER: 302819 (LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 DECEMBER 2022**

Notes	Unrestricted Fund £	Restricted Fund £	2022 Total Funds £	2021 Total Funds £
<b>Fixed Assets</b>				
<b>10</b> Tangible Assets	895,637	-	895,637	865,135
<b>Current Assets</b>				
<b>11</b> Debtors	27,252	-	27,252	15,508
<b>12</b> Cash at Bank and in Hand	116,179	3,750	119,929	136,249
	<b>143,431</b>	<b>3,750</b>	<b>147,181</b>	151,757
<b>Creditors</b>				
<b>13</b> Amounts falling due within one year	(12,961)	-	(12,961)	(11,731)
<b>Net Current Assets</b>	<b>130,470</b>	<b>3,750</b>	<b>134,220</b>	140,026
<b>14</b> Amounts falling due after one year	(30,000)	-	(30,000)	(40,000)
<b>Net Assets</b>	<b>996,107</b>	<b>3,750</b>	<b>999,857</b>	965,161
<b>15 Funds</b>				
Unrestricted Funds	996,107	-	996,107	961,411
Restricted Funds	-	3,750	3,750	3,750
	<b>996,107</b>	<b>3,750</b>	<b>999,857</b>	965,161

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 01 August 2023 and were signed on its behalf by:

Mr Stuart Griffiths  
**Treasurer**

The notes on pages 8 to 14 form part of these accounts

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 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 2015)', 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

#### **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.

Freehold Property – Nil  
Plant and Machinery – 20% Reducing balance  
Play Equipment – 20% Reducing balance  
Office Equipment – 20% Reducing balance  
Fixtures and Fittings – 20% 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.

#### **Administration expenditure**

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running the office premises, and governance costs and are allocated to expenditure on the raising of funds or charitable activities as appropriate.

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022.

	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>				
LCC-Funding – 3 yr EYE funding	173,530	-	173,530	151,804
LCC-Funding – 2 yr EYE funding	30,615	-	30,615	29,826
LCC-Funding – Fees	2,108	-	2,108	3,771
LCC-Funding – Disadvantage funding	2,231	-	2,231	865
LCC Vouchers	-	-	-	2,924
Fees	159,632	-	159,632	108,576
Photograph commission	81	-	81	-
	<b>368,197</b>	<b>-</b>	<b>368,197</b>	<b>297,766</b>
<b>4. GRANTS</b>				
LCC – New Build	-	-	-	69,313
LCC – Maintenance	11,503	-	11,503	-
LCC – Covid winter grant	-	-	-	30
	<b>11,503</b>	<b>-</b>	<b>11,503</b>	<b>69,343</b>
<b>5. OTHER INCOME</b>				
Covid-19 Grant	-	-	-	1,289
HMRC JRS	-	-	-	2,764
Apprentice Incentive	500	-	500	3,500
	<b>500</b>	<b>-</b>	<b>500</b>	<b>7,553</b>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2022

	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>6. RESOURCES EXPENDED - CHARITABLE ACTIVITIES</b>				
Wages	268,124	-	268,124	213,840
Cleaner	225	-	225	235
Social security	7,632	-	7,632	6,566
Pension	3,353	-	3,353	2,623
Provisions and resources	27,925	-	27,925	21,714
Travelling	-	-	-	-
Electricity	7,147	-	7,147	6,113
Rates and water	3,251	-	3,251	506
Insurance	3,624	-	3,624	2,969
Telephone and postage	896	-	896	995
Repairs and maintenance	4,460	-	4,460	5,503
Rent	-	-	-	138
Sundries	4,200	-	4,200	2,893
Professional fees	144	-	144	132
Uniforms	631	-	631	383
Course fees	637	-	637	31
Depreciation	10,542	-	10,542	9,390
	<u>342,791</u>	<u>-</u>	<u>342,791</u>	<u>274,031</u>
<b>7. GOVERNANCE COSTS</b>				
Independent examination	1,658	-	1,658	1,521
Loan Interest	1,095	-	1,095	204
	<u>2,753</u>	<u>-</u>	<u>2,753</u>	<u>1,725</u>
<b>8. STAFF COSTS</b>				
			2022	2021
			No.	No.
The average monthly number of employees during the year was as follows:			<u>21</u>	<u>16</u>
			2022	2021
			£	£
Wages			268,124	213,840
Social Security			7,632	6,566
Pension			3,353	2,623
			<u>279,109</u>	<u>223,029</u>

No employees received more than £60,000 in the year.

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2022**

**9. COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted 2021 £	Restricted 2021 £	Total Funds 2021 £
<b>Income and endowments from:</b>			
Charitable activities	297,766	-	297,766
Grants	69,343	-	69,343
Investments	8	-	8
<b>Other Income</b>	<b>7,553</b>	<b>-</b>	<b>7,553</b>
<b>Total</b>	<b>374,670</b>	<b>-</b>	<b>374,670</b>
<b>Expenditure:</b>			
Charitable activities	274,031	-	274,031
Governance costs	1,725	-	1,725
<b>Total</b>	<b>275,756</b>	<b>-</b>	<b>275,756</b>
<b>Reconciliation of Funds</b>			
Surplus for the year	98,914	-	98,914
Transfer between funds	-	-	-
Funds brought forward	862,497	3,750	866,247
<b>Total Funds Carried Forward</b>	<b>961,411</b>	<b>3,750</b>	<b>965,161</b>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

10. TANGIBLE FIXED ASSETS

	Play Equipment £	Plant and Machinery £	Freehold Property £
<b>Cost</b>			
At January 2022	2,126	5,535	827,532
Additions	12,223	458	25,938
At 31 December 2022	<u>14,349</u>	<u>5,993</u>	<u>853,470</u>
<b>Depreciation</b>			
At January 2022	960	2,043	-
Charge for the year	2,678	790	-
At 31 December 2022	<u>3,638</u>	<u>2,833</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>10,711</u>	<u>3,160</u>	<u>853,470</u>
At 31 December 2021	<u>1,166</u>	<u>3,492</u>	<u>827,532</u>

	Office Equipment £	Fixtures & Fittings £	Totals £
<b>Cost</b>			
At January 2022	6,715	44,444	886,352
Additions	2,425	-	41,044
At 31 December 2022	<u>9,140</u>	<u>44,444</u>	<u>927,396</u>
<b>Depreciation</b>			
At January 2022	2,698	15,516	21,217
Charge for the year	1,288	5,786	10,542
At 31 December 2022	<u>3,986</u>	<u>21,302</u>	<u>31,759</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>5,154</u>	<u>23,142</u>	<u>895,637</u>
At 31 December 2021	<u>4,017</u>	<u>28,928</u>	<u>865,135</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2022**

	2022	2021
	£	£
<b>11. DEBTORS DUE WITHIN ONE YEAR</b>		
Fees	22,384	11,018
Prepayments	4,868	4,490
	<b>27,252</b>	<b>15,508</b>
	<b>27,252</b>	<b>15,508</b>
<b>12. CASH AT BANK</b>	<b>2022</b>	<b>2021</b>
	£	£
Business Account	51,259	52,489
Fundraising Account	-	882
Build Account	32,020	32,004
Reserve Account	10,024	10,019
Savings Account	4,258	4,258
Treasurers Account	1	1
Treasurers Account – Build	4	4
LCC Grant	22,352	36,574
Cash	11	18
	<b>119,929</b>	<b>136,249</b>
	<b>119,929</b>	<b>136,249</b>
	<b>2022</b>	<b>2021</b>
	£	£
<b>13. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Trade Creditors	958	210
Accruals	3,371	2,889
Bounce Back Loan	8,333	8,333
PAYE	299	299
	<b>12,961</b>	<b>11,731</b>
	<b>12,961</b>	<b>11,731</b>
<b>14. CREDITORS AMOUNTS AFTER ONE YEAR</b>		
Bounce Back Loan	30,000	40,000
	<b>30,000</b>	<b>40,000</b>
	<b>30,000</b>	<b>40,000</b>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2022

---

15. TOTAL FUNDS

	Unrestricted £	Restricted £	Total £
At 1 January 2022	961,411	3,750	965,161
Movement in year	34,696	-	34,696
Transfer between funds	-	-	-
At 31 December 2022	<u>996,107</u>	<u>3,750</u>	<u>999,857</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2022**

	2022	2021
	£	£
<b>Charitable Activities</b>		
LCC-Funding – 3 yr EYE funding	173,530	151,804
LCC-Funding – 2 yr EYE funding	30,615	29,826
LCC-Funding – Fees	2,108	3,771
LCC-Funding – Disadvantage funding	2,231	865
Fees	159,632	108,576
LCC Vouchers	-	2,924
Photograph commission	81	-
	<b>368,197</b>	<b>297,766</b>
<b>Investment Income</b>		
Bank interest received	40	8
	<b>40</b>	<b>8</b>
<b>Other Income</b>		
LCC Grant	11,503	69,343
Covid-19 Grant	-	1,289
HMRC JRS	-	2,764
Apprentice incentive	500	3,500
	<b>12,003</b>	<b>76,896</b>
<b>TOTAL INCOME</b>	<b>380,240</b>	<b>374,670</b>
<b>Charitable Expenditure</b>		
Wages	268,124	213,840
Cleaner	225	235
Social security	7,632	6,566
Pension	3,353	2,623
Provisions and resources	27,925	21,714
Travelling	-	-
Electricity	7,147	6,113
Rates and water	3,251	506
Insurance	3,624	2,969
Telephone and postage	896	995
Repairs and maintenance	4,460	5,503
Rent	-	138
Sundries	4,200	2,893
Professional fees	144	132
Uniforms	631	383
Course fees	637	31
Depreciation	10,542	9,390
	<b>342,791</b>	<b>274,031</b>
<b>Governance Costs</b>		
Accountancy	1,658	1,521
Loan interest	1,095	204
	<b>2,753</b>	<b>1,725</b>
<b>TOTAL EXPENDITURE</b>	<b>345,544</b>	<b>275,756</b>
<b>SURPLUS FOR THE YEAR</b>	<b>34,696</b>	<b>98,914</b>



**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

England & Wales - Charity number 1161751

---

# Accounts

---

**HAWTHORN TREE COMMUNITY CHILDREN'S  
CENTRE  
(LIMITED BY GUARANTEE)**

**Company Number 09351488 (England & Wales)  
Charity Number 1161751**

**DIRECTORS' AND TRUSTEES' REPORT  
AND ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2021**

Dexter & Sharpe  
Chartered Certified Accountants  
The Old Vicarage  
Church Close  
Boston  
Lincolnshire  
PE21 6NA

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## CONTENTS

---

	<b>Page</b>
Company Information	2
Directors' and Trustees' Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 14
The following page does not form part of the statutory Accounts:	
Detailed Income and Expenditure Account	15

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**COMPANY INFORMATION**

---

**Directors and Trustee:**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

**Registered Office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Company Number**

09351488 (England & Wales)

**Charity Number**

1161751

## HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 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 December 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity was formed to provide childcare and education facilities for children aged 0 to 11 years. The governing document is the PPA Playgroup Constitution 1992 which was adopted 16 July 2001. The charitable company was incorporated on 11 December 2014 and commenced trading on 1 May 2016, at which point all the assets and liabilities from the unincorporated charity were transferred across.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefits.

During the year the main source of income continued to be from the Nursery Education Grant and parents' fees.

Various fund raising activities were also held, and other small amounts of income were received as detailed in the notes to the accounts.

#### **FINANCIAL REVIEW**

The balance sheet as at 31 December 2021 shows unrestricted reserves of £961,411 and restricted reserves of £3,750. The trustees consider this to be adequate to continue the charity's current level of activity.

#### **FUTURE PLANS**

The charity will continue to provide childcare facilities.

#### **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.

##### **Directors and trustees**

All directors of the company are also trustees of the charity, and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and, combined with an annual review of the controls over key financial systems, they believe the charity could provide sufficient resources in the event of adverse conditions.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09351488 (England and Wales)

##### **Registered Charity number**

1161751

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 Contd.....**

---

**Registered office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Trustees**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

The report was approved by the board of directors on 30 September 2022 and signed on their behalf

Mr Stuart Griffiths  
**Treasurer**

## **HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

I report to the trustees on my examination of the accounts of the Company for the year ended 31 December 2021 set out on pages 6 to 14.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited this year under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of your charity's accounts as carried out under section 45 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 material matters have come to my attention which gives me cause to believe:

- Account records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with such records; or
- The accounts do comply with the relevant accounting requirements under section 386 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**NICOLA LENTON FCCA**  
**Independent Examiner**  
**Dexter & Sharpe**  
**Chartered Certified Accountants**  
**The Old Vicarage**  
**Church Close**  
**Boston**  
**Lincolnshire**  
**PE21 6NA**

**30 September 2022**

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

Notes	Unrestricted Fund £	Restricted Fund £	2021 Total Funds £	2020 Total Funds £
<b>Income and endowments from:</b>				
3. Charitable activities	297,766	-	297,766	198,995
4. Grants	69,343	-	69,343	240,059
Investments	8	-	8	24
5. Other Income	7,553	-	7,553	19,371
<b>Total</b>	<b>374,670</b>	<b>-</b>	<b>374,670</b>	<b>458,449</b>
<b>Expenditure:</b>				
6. Charitable activities	274,031	-	274,031	220,457
7. Governance costs	1,725	-	1,725	1,451
<b>Total</b>	<b>275,756</b>	<b>-</b>	<b>275,756</b>	<b>221,908</b>
<b>Net Income / (Expenditure)</b>	<b>98,914</b>	<b>-</b>	<b>98,914</b>	<b>236,541</b>
<b>Transfer between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>98,914</b>	<b>-</b>	<b>98,914</b>	<b>236,541</b>
<b>Reconciliation of Funds</b>				
9. Funds brought forward	862,497	3,750	866,247	629,706
15. <b>Total Funds Carried Forward</b>	<b>961,411</b>	<b>3,750</b>	<b>965,161</b>	<b>866,247</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 14 form part of these accounts

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**COMPANY NUMBER: 302819 (LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 DECEMBER 2021**

Notes	Unrestricted Fund £	Restricted Fund £	2021 Total Funds £	2020 Total Funds £
<b>Fixed Assets</b>				
<b>10</b> Tangible Assets	<b>865,135</b>	-	<b>865,135</b>	840,879
<b>Current Assets</b>				
<b>11</b> Debtors	<b>15,508</b>	-	<b>15,508</b>	8,443
<b>12</b> Cash at Bank and in Hand	<b>132,499</b>	<b>3,750</b>	<b>136,249</b>	84,617
	<b>148,007</b>	<b>3,750</b>	<b>151,757</b>	93,060
<b>Creditors</b>				
<b>13</b> Amounts falling due within one year	<b>(11,731)</b>	-	<b>(11,731)</b>	(17,692)
<b>Net Current Assets</b>	<b>136,276</b>	<b>3,750</b>	<b>140,026</b>	75,368
<b>14</b> Amounts falling due after one year	<b>(40,000)</b>	-	<b>(40,000)</b>	(50,000)
<b>Net Assets</b>	<b>961,411</b>	<b>3,750</b>	<b>965,161</b>	866,247
<b>15 Funds</b>				
Unrestricted Funds	<b>961,411</b>	-	<b>961,411</b>	862,497
Restricted Funds	-	<b>3,750</b>	<b>3,750</b>	3,750
	<b>961,411</b>	<b>3,750</b>	<b>965,161</b>	866,247

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 30 September 2022 and were signed on its behalf by:

Mr Stuart Griffiths  
**Treasurer**

The notes on pages 8 to 14 form part of these accounts

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 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 2015)', 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

#### **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.

Freehold Property – Nil  
Plant and Machinery – 20% Reducing balance  
Play Equipment – 20% Reducing balance  
Office Equipment – 20% Reducing balance  
Fixtures and Fittings – 20% 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.

#### **Administration expenditure**

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running the office premises, and governance costs and are allocated to expenditure on the raising of funds or charitable activities as appropriate.

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021.

	Unrestricted 2021 £	Restricted 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>				
LCC-Funding – 3 yr EYE funding	151,804	-	151,804	122,061
LCC-Funding – 2 yr EYE funding	29,826	-	29,826	22,664
LCC-Funding – Fees	3,771	-	3,771	2,483
LCC-Funding – Disadvantage funding	865	-	865	5,190
LCC Vouchers	2,924	-	2,924	-
Fees	108,576	-	108,576	46,485
Photograph commission	-	-	-	112
	<b>297,766</b>	<b>-</b>	<b>297,766</b>	<b>198,995</b>
<b>4. GRANTS</b>				
LCC – New Build	69,313	-	69,313	226,569
LCC – Resources	-	-	-	13,000
LCC – Covid winter grant	30	-	30	490
	<b>69,343</b>	<b>-</b>	<b>69,343</b>	<b>240,059</b>
<b>5. OTHER INCOME</b>				
Covid-19 Grant	1,289	-	1,289	10,000
HMRC JRS	2,764	-	2,764	9,371
Apprentice Incentive	3,500	-	3,500	-
	<b>7,553</b>	<b>-</b>	<b>7,553</b>	<b>19,371</b>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2021

	Unrestricted 2021 £	Restricted 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>6. RESOURCES EXPENDED - CHARITABLE ACTIVITIES</b>				
Wages	213,840	-	213,840	171,850
Cleaner	235	-	235	735
Social security	6,566	-	6,566	3,035
Pension	2,623	-	2,623	1,958
Provisions and resources	21,714	-	21,714	13,780
Travelling	-	-	-	-
Electricity	6,113	-	6,113	2,752
Water	506	-	506	726
Insurance	2,969	-	2,969	2,772
Telephone and postage	995	-	995	1,450
Repairs and maintenance	5,503	-	5,503	3,936
Rent	138	-	138	2,677
Sundries	2,893	-	2,893	2,644
Professional fees	132	-	132	54
Uniforms	383	-	383	280
Course fees	31	-	31	866
Depreciation	9,390	-	9,390	10,942
	<u>274,031</u>	<u>-</u>	<u>274,031</u>	<u>220,457</u>

**7. GOVERNANCE COSTS**

Independent examination	1,521	-	1,521	1,451
Loan Interest	204	-	204	-
	<u>1,725</u>	<u>-</u>	<u>1,725</u>	<u>1,451</u>

**8. STAFF COSTS**

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

	2021 No.	2020 No.
	<u>16</u>	<u>16</u>
	2021	2020
	£	£
Wages	213,840	171,850
Social Security	6,566	3,035
Pension	2,623	1,958
	<u>223,029</u>	<u>176,843</u>

No employees received more than £60,000 in the year.

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2021

9. COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted 2020 £	Restricted 2020 £	Total Funds 2020 £
<b>Income and endowments from:</b>			
Charitable activities	198,995	-	198,995
Grants	490	239,569	240,059
Investments	24	-	24
<b>Other Income</b>	<b>19,371</b>	<b>-</b>	<b>19,371</b>
<b>Total</b>	<b>218,880</b>	<b>239,569</b>	<b>458,449</b>
<b>Expenditure:</b>			
Charitable activities	218,104	2,353	220,457
Governance costs	1,451	-	1,451
<b>Total</b>	<b>219,555</b>	<b>2,353</b>	<b>221,908</b>
<b>Reconciliation of Funds</b>			
(Deficit)/Surplus for the year	(675)	237,216	236,541
Transfer between funds	237,216	(237,216)	-
Funds brought forward	625,956	3,750	629,706
<b>Total Funds Carried Forward</b>	<b>862,497</b>	<b>3,750</b>	<b>866,247</b>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE FIXED ASSETS

	Play Equipment £	Plant and Machinery £	Freehold Property £
<b>Cost</b>			
At January 2021	2,126	5,315	797,070
Additions	-	220	30,462
At 31 December 2021	<u>2,126</u>	<u>5,535</u>	<u>827,532</u>
<b>Depreciation</b>			
At January 2021	672	1,170	-
Charge for the year	288	873	-
At 31 December 2021	<u>960</u>	<u>2,043</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2021	<u>1,166</u>	<u>3,492</u>	<u>827,532</u>
At 31 December 2020	<u>1,454</u>	<u>4,145</u>	<u>797,070</u>

	Office Equipment £	Fixtures & Fittings £	Totals £
<b>Cost</b>			
At January 2021	6,715	41,481	852,707
Additions	-	2,963	33,645
At 31 December 2021	<u>6,715</u>	<u>44,444</u>	<u>886,352</u>
<b>Depreciation</b>			
At January 2021	1,695	8,291	11,828
Charge for the year	1,003	7,225	9,389
At 31 December 2021	<u>2,698</u>	<u>15,516</u>	<u>21,217</u>
<b>Net Book Value</b>			
At 31 December 2021	<u>4,017</u>	<u>28,928</u>	<u>865,135</u>
At 31 December 2020	<u>5,020</u>	<u>33,190</u>	<u>840,879</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2021**

	2021	2020
	£	£
<b>11. DEBTORS DUE WITHIN ONE YEAR</b>		
Fees	11,018	3,595
PAYE	-	941
Prepayments	4,490	3,907
	<b>15,508</b>	<b>8,443</b>
	<b>15,508</b>	<b>8,443</b>
<b>12. CASH AT BANK</b>	<b>2021</b>	<b>2020</b>
	£	£
Business Account	52,489	24,307
Fundraising Account	882	881
Build Account	32,004	32,001
Reserve Account	10,019	10,018
Savings Account	4,258	4,258
Treasurers Account	1	1
Treasurers Account – Build	4	4
LCC Grant	36,574	13,145
Cash	18	2
	<b>136,249</b>	<b>84,617</b>
	<b>136,249</b>	<b>84,617</b>
	<b>2021</b>	<b>2020</b>
	£	£
<b>13. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Trade Creditors	210	14,430
Accruals	2,889	3,262
Bounce Back Loan	8,333	-
PAYE	299	-
	<b>11,731</b>	<b>17,692</b>
	<b>11,731</b>	<b>17,692</b>
<b>14. CREDITORS AMOUNTS AFTER ONE YEAR</b>		
Bounce Back Loan	40,000	50,000
	<b>40,000</b>	<b>50,000</b>
	<b>40,000</b>	<b>50,000</b>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2021**

---

**15. TOTAL FUNDS**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
<b>At 1 January 2021</b>	<b>862,497</b>	<b>3,750</b>	<b>866,247</b>
Movement in year	98,914	-	98,914
Transfer between funds	-	-	-
<b>At 31 December 2021</b>	<b>961,411</b>	<b>3,750</b>	<b>965,161</b>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2021**

	2021	2020
	£	£
<b>Charitable Activities</b>		
LCC-Funding – 3 yr EYE funding	151,804	122,061
LCC-Funding – 2 yr EYE funding	29,826	22,664
LCC-Funding – Fees	3,771	2,483
LCC-Funding – Disadvantage funding	865	5,190
Fees	108,576	46,485
LCC Vouchers	2,924	-
Photograph commission	-	112
	<b>297,766</b>	<b>198,995</b>
<b>Investment Income</b>		
Bank interest received	8	24
	<b>8</b>	<b>24</b>
<b>Other Income</b>		
LCC Grant	69,343	240,059
Covid-19 Grant	1,289	10,000
HMRC JRS	2,764	9,371
Apprentice incentive	3,500	-
	<b>76,896</b>	<b>259,430</b>
<b>TOTAL INCOME</b>	<b>374,670</b>	<b>458,449</b>
<b>Charitable Expenditure</b>		
Wages	213,840	171,850
Cleaner	235	735
Social security	6,566	3,035
Pension	2,623	1,958
Provisions and resources	21,714	13,780
Travelling	-	-
Electricity	6,113	2,752
Water	506	726
Insurance	2,969	2,772
Telephone and postage	995	1,450
Repairs and maintenance	5,503	3,936
Rent	138	2,677
Sundries	2,893	2,644
Professional fees	132	54
Uniforms	383	280
Course fees	31	866
Depreciation	9,390	10,942
	<b>274,031</b>	<b>220,457</b>
<b>Governance Costs</b>		
Accountancy	1,521	1,451
Loan interest	204	-
	<b>1,725</b>	<b>1,451</b>
<b>TOTAL EXPENDITURE</b>	<b>275,756</b>	<b>221,908</b>
<b>SURPLUS FOR THE YEAR</b>	<b>98,914</b>	<b>236,541</b>



**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

England & Wales - Charity number 1161751

---

# Accounts

---

**HAWTHORN TREE COMMUNITY CHILDREN'S  
CENTRE  
(LIMITED BY GUARANTEE)**

**Company Number 09351488 (England & Wales)  
Charity Number 1161751**

**DIRECTORS' AND TRUSTEES' REPORT  
AND ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2020**

Dexter & Sharpe  
Chartered Certified Accountants  
The Old Vicarage  
Church Close  
Boston  
Lincolnshire  
PE21 6NA

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## CONTENTS

---

	<b>Page</b>
Company Information	2
Directors' and Trustees' Report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 14
The following page does not form part of the statutory Accounts:	
Detailed Income and Expenditure Account	15

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**COMPANY INFORMATION**

---

**Directors and Trustee:**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

**Registered Office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Company Number**

09351488 (England & Wales)

**Charity Number**

1161751

## HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 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 December 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity was formed to provide childcare and education facilities for children aged 0 to 11 years. The governing document is the PPA Playgroup Constitution 1992 which was adopted 16 July 2001. The charitable company was incorporated on 11 December 2014 and commenced trading on 1 May 2016, at which point all the assets and liabilities from the unincorporated charity were transferred across.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefits.

During the year the main source of income continued to be from the Nursery Education Grant and parents' fees.

Various fund raising activities were also held, and other small amounts of income were received as detailed in the notes to the accounts.

#### **FINANCIAL REVIEW**

The balance sheet as at 31 December 2020 shows unrestricted reserves of £862,497 and restricted reserves of £3,750. The trustees consider this to be adequate to continue the charity's current level of activity.

#### **FUTURE PLANS**

The charity will continue to provide childcare facilities.

#### **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.

##### **Directors and trustees**

All directors of the company are also trustees of the charity, and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

##### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and, combined with an annual review of the controls over key financial systems, they believe the charity could provide sufficient resources in the event of adverse conditions.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09351488 (England and Wales)

##### **Registered Charity number**

1161751

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020 Contd.....**

---

**Registered office**

Hawthorn Tree Community Children's Centre  
Toot Lane  
Boston  
Lincolnshire  
PE21 0PT

**Trustees**

Mrs E Bursnell  
Mrs S M Gaunt  
Mr S P Griffiths  
Mrs S M C Scott

The report was approved by the board of directors on 30 September 2021 and signed on their behalf

Mr Stuart Griffiths  
**Treasurer**

## **HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

---

I report to the trustees on my examination of the accounts of the Company for the year ended 31 December 2020 set out on pages 6 to 14.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited this year under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of your charity's accounts as carried out under section 45 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 material matters have come to my attention which gives me cause to believe:

- Account records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with such records; or
- The accounts do comply with the relevant accounting requirements under section 386 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**NICOLA LENTON FCCA**  
**Independent Examiner**  
**Dexter & Sharpe**  
**Chartered Certified Accountants**  
**The Old Vicarage**  
**Church Close**  
**Boston**  
**Lincolnshire**  
**PE21 6NA**

**30 September 2021**

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

Notes	Unrestricted Fund £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
<b>Income and endowments from:</b>				
3. Charitable activities	198,995	-	198,995	236,365
4. Grants	490	239,569	240,059	-
Investments	24	-	24	80
5. Other Income	19,371	-	19,371	-
<b>Total</b>	<u>218,880</u>	<u>239,569</u>	<u>458,449</u>	<u>236,445</u>
<b>Expenditure:</b>				
6. Charitable activities	218,104	2,353	220,457	205,590
7. Governance costs	1,451	-	1,451	1,390
<b>Total</b>	<u>219,555</u>	<u>2,353</u>	<u>221,908</u>	<u>206,980</u>
<b>Net Income / (Expenditure)</b>	<b>(675)</b>	<b>237,216</b>	<b>236,541</b>	<b>29,465</b>
<b>Transfer between funds</b>	<b>237,216</b>	<b>(237,216)</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<u>236,541</u>	<u>-</u>	<u>236,541</u>	<u>29,465</u>
<b>Reconciliation of Funds</b>				
9. Funds brought forward	625,956	3,750	629,706	600,241
15. <b>Total Funds Carried Forward</b>	<u>862,497</u>	<u>3,750</u>	<u>866,247</u>	<u>629,706</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 14 form part of these accounts

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE  
COMPANY NUMBER: 302819 (LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 DECEMBER 2020**

Notes	Unrestricted Fund £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
<b>Fixed Assets</b>				
10 Tangible Assets	840,879	-	840,879	443,065
<b>Current Assets</b>				
11 Debtors	8,443	-	8,443	9,136
12 Cash at Bank and in Hand	67,722	16,895	84,617	180,395
	<u>76,165</u>	<u>16,895</u>	<u>93,060</u>	189,531
<b>Creditors</b>				
13 Amounts falling due within one year	<u>(4,547)</u>	<u>(13,145)</u>	<u>(17,692)</u>	<u>(2,890)</u>
<b>Net Current Assets</b>	<u>71,618</u>	<u>3,750</u>	<u>75,368</u>	186,641
14 Amounts falling due after one year	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
<b>Net Assets</b>	<u>862,497</u>	<u>3,750</u>	<u>866,247</u>	<u>629,706</u>
<b>15 Funds</b>				
Unrestricted Funds	862,497	-	862,497	625,956
Restricted Funds	<u>-</u>	<u>3,750</u>	<u>3,750</u>	<u>3,750</u>
	<u>862,497</u>	<u>3,750</u>	<u>866,247</u>	<u>629,706</u>

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 30 September 2021 and were signed on its behalf by:

Mr Stuart Griffiths  
Treasurer

The notes on pages 8 to 14 form part of these accounts

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 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 2015)', 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

#### **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.

Freehold Property – Nil  
Plant and Machinery – 20% Reducing balance  
Play Equipment – 20% Reducing balance  
Office Equipment – 20% Reducing balance  
Fixtures and Fittings – 20% 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.

#### **Administration expenditure**

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running the office premises, and governance costs and are allocated to expenditure on the raising of funds or charitable activities as appropriate.

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020.

	Unrestricted 2020 £	Restricted 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>				
LCC-Funding – 3 yr EYE funding	122,061	-	122,061	125,044
LCC-Funding – 2 yr EYE funding	22,664	-	22,664	28,330
LCC-Funding – Fees	2,483	-	2,483	913
LCC-Funding – Disadvantage funding	5,190	-	5,190	1,693
Fees	46,485	-	46,485	80,145
Fundraising	-	-	-	99
Photograph commission	112	-	112	141
	198,995	-	198,995	236,365
<b>4. GRANTS</b>				
LCC – New Build	-	226,569	226,569	-
LCC – Resources	-	13,000	13,000	-
LCC – Covid winter grant	490	-	490	-
	490	239,569	240,059	-
<b>5. OTHER INCOME</b>				
Covid-19 Grant	10,000	-	10,000	-
HMRC JRS	9,371	-	9,371	-
	19,371	-	19,371	-

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2020

	Unrestricted 2020 £	Restricted 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>6. RESOURCES EXPENDED - CHARITABLE ACTIVITIES</b>				
Wages	171,850	-	171,850	168,237
Cleaner	735	-	735	3,758
Social security	3,035	-	3,035	3,575
Pension	1,958	-	1,958	1,613
Provisions and resources	11,427	2,353	13,780	10,540
Travelling	-	-	-	431
Electricity	2,752	-	2,752	2,557
Water	726	-	726	905
Insurance	2,772	-	2,772	2,368
Telephone and postage	1,450	-	1,450	1,107
Repairs and maintenance	3,936	-	3,936	3,761
Rent	2,677	-	2,677	2,218
Sundries	2,644	-	2,644	2,423
Professional fees	54	-	54	132
Uniforms	280	-	280	651
Course fees	866	-	866	749
Depreciation	10,942	-	10,942	565
	<u>218,104</u>	<u>2,353</u>	<u>220,457</u>	<u>205,590</u>

**7. GOVERNANCE COSTS**

Independent examination	1,451	-	1,451	1,390
	<u>1,451</u>	<u>-</u>	<u>1,451</u>	<u>1,390</u>

**8. STAFF COSTS**

	2020 No.	2019 No.
The average monthly number of employees during the year was as follows:	<u>16</u>	<u>16</u>

	2020 £	2019 £
Wages	171,850	171,995
Social Security	3,035	3,575
Pension	1,958	1,613
	<u>176,843</u>	<u>177,183</u>

No employees received more than £60,000 in the year.

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED TO 31 DECEMBER 2020

9. COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted 2019 £	Restricted 2019 £	Total Funds 2019 £
<b>Income and endowments from:</b>			
Charitable activities	236,365	-	236,365
Investments	80	-	80
<b>Total</b>	<u>236,445</u>	<u>-</u>	<u>236,445</u>
<b>Expenditure:</b>			
Charitable activities	205,590	-	205,590
Governance costs	1,390	-	1,390
<b>Total</b>	<u>206,980</u>	<u>-</u>	<u>206,980</u>
<b>Reconciliation of Funds</b>			
Profit for the year	29,465	-	29,465
Transfer between funds	-	-	-
Funds brought forward	596,491	3,750	600,241
<b>Total Funds Carried Forward</b>	<u>625,956</u>	<u>3,750</u>	<u>629,706</u>

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

NOTES TO THE ACCOUNTS CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2020

10. TANGIBLE FIXED ASSETS

	Play Equipment £	Plant and Machinery £	Freehold Property £
<b>Cost</b>			
At January 2020	641	305	440,798
Additions	1,485	5,010	356,272
At 31 December 2020	<u>2,126</u>	<u>5,315</u>	<u>797,070</u>
<b>Depreciation</b>			
At January 2020	312	133	-
Charge for the year	360	1,037	-
At 31 December 2020	<u>672</u>	<u>1,170</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2020	<u>1,454</u>	<u>4,145</u>	<u>797,070</u>
At 31 December 2019	<u>329</u>	<u>172</u>	<u>440,798</u>

	Office Equipment £	Fixtures & Fittings £	Totals £
<b>Cost</b>			
At January 2020	2,207	-	443,951
Additions	4,508	41,481	408,756
At 31 December 2020	<u>6,715</u>	<u>41,481</u>	<u>852,707</u>
<b>Depreciation</b>			
At January 2020	441	-	886
Charge for the year	1,254	8,291	10,942
At 31 December 2020	<u>1,695</u>	<u>8,291</u>	<u>11,828</u>
<b>Net Book Value</b>			
At 31 December 2020	<u>5,020</u>	<u>33,190</u>	<u>840,879</u>
At 31 December 2019	<u>1,766</u>	<u>-</u>	<u>443,065</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>11. DEBTORS DUE WITHIN ONE YEAR</b>		
Fees	3,595	7,151
PAYE	941	208
Prepayments	3,907	1,777
	<b>8,443</b>	9,136
	<b>8,443</b>	9,136
<b>12. CASH AT BANK</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Business Account	24,307	56,694
Fundraising Account	881	28,369
Build Account	32,001	81,522
Reserve Account	10,018	10,014
Savings Account	4,258	3,755
Treasurers Account	1	1
Treasurers Account – Build	4	4
LCC Grant	13,145	-
Cash	2	36
	<b>84,617</b>	180,395
	<b>84,617</b>	180,395
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>13. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Trade Creditors	14,430	677
Accruals	3,262	2,213
	<b>17,692</b>	2,890
	<b>17,692</b>	2,890
<b>14. CREDITORS AMOUNTS AFTER ONE YEAR</b>		
Bounce Back Loan	50,000	-
	<b>50,000</b>	-
	<b>50,000</b>	-

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2020

---

15. TOTAL FUNDS

	Unrestricted £	Restricted £	Total £
At 1 January 2020	625,956	3,750	629,706
Movement in year	(675)	237,216	236,541
Transfer between funds	237,216	(237,216)	-
At 31 December 2020	<u>862,497</u>	<u>3,750</u>	<u>866,247</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED TO 31 DECEMBER 2020**

	2020	2019
	£	£
<b>Charitable Activities</b>		
LCC-Funding – 3 yr EYE funding	122,061	125,044
LCC-Funding – 2 yr EYE funding	22,664	28,330
LCC-Funding – Fees	2,483	913
LCC-Funding – Disadvantage funding	5,190	1,693
Fees	46,485	80,145
Fundraising	-	99
Photograph commission	112	141
	<b>198,995</b>	<b>236,365</b>
<b>Investment Income</b>		
Bank interest received	24	80
<b>Other Income</b>		
LCC Grant	240,059	-
Covid-19 Grant	10,000	-
HMRC JRS	9,371	-
	<b>259,430</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>458,449</b>	<b>236,445</b>
<b>Charitable Expenditure</b>		
Wages	171,850	168,237
Cleaner	735	3,758
Social security	3,035	3,575
Pension	1,958	1,613
Provisions and resources	13,780	10,540
Travelling	-	431
Electricity	2,752	2,557
Water	726	905
Insurance	2,772	2,368
Telephone and postage	1,450	1,107
Repairs and maintenance	3,936	3,761
Rent	2,677	2,218
Sundries	2,644	2,423
Professional fees	54	132
Uniforms	280	651
Course fees	866	749
Depreciation	10,942	565
	<b>220,457</b>	<b>205,590</b>
<b>Governance Costs</b>		
Accountancy	1,451	1,390
<b>TOTAL EXPENDITURE</b>	<b>221,908</b>	<b>206,980</b>
<b>SURPLUS FOR THE YEAR</b>	<b>236,541</b>	<b>29,465</b>

This page is for information purposes and does not form part of the accounts