

**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

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

## **COMPANY INFORMATION**

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**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**

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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.....**

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**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**

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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
	143,431	3,750	147,181	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>	130,470	3,750	134,220	140,026
<b>14</b> Amounts falling due after one year	(30,000)	-	(30,000)	(40,000)
<b>Net Assets</b>	996,107	3,750	999,857	965,161
<b>15 Funds</b>				
Unrestricted Funds	996,107	-	996,107	961,411
Restricted Funds	-	3,750	3,750	3,750
	996,107	3,750	999,857	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

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### 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	-
	<u>368,197</u>	<u>-</u>	<u>368,197</u>	<u>297,766</u>
<b>4. GRANTS</b>				
LCC – New Build	-	-	-	69,313
LCC – Maintenance	11,503	-	11,503	-
LCC – Covid winter grant	-	-	-	30
	<u>11,503</u>	<u>-</u>	<u>11,503</u>	<u>69,343</u>
<b>5. OTHER INCOME</b>				
Covid-19 Grant	-	-	-	1,289
HMRC JRS	-	-	-	2,764
Apprentice Incentive	500	-	500	3,500
	<u>500</u>	<u>-</u>	<u>500</u>	<u>7,553</u>

# 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>	7,553	-	7,553
<b>Total</b>	<u>374,670</u>	<u>-</u>	<u>374,670</u>
<b>Expenditure:</b>			
Charitable activities	274,031	-	274,031
Governance costs	1,725	-	1,725
<b>Total</b>	<u>275,756</u>	<u>-</u>	<u>275,756</u>
<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>	<u>961,411</u>	<u>3,750</u>	<u>965,161</u>

# 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
	<u>27,252</u>	<u>15,508</u>
<b>12. CASH AT BANK</b>	2022 £	2021 £
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
	<u>119,929</u>	<u>136,249</u>
<b>13. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2022 £	2021 £
Trade Creditors	958	210
Accruals	3,371	2,889
Bounce Back Loan	8,333	8,333
PAYE	299	299
	<u>12,961</u>	<u>11,731</u>
<b>14. CREDITORS AMOUNTS AFTER ONE YEAR</b>		
Bounce Back Loan	30,000	40,000
	<u>30,000</u>	<u>40,000</u>

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

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

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**15. TOTAL FUNDS**

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

# 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>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>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>



