

**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

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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 (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**

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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 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.....**

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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	(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**

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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>	<b>514,855</b>	<b>10,173</b>	<b>525,028</b>	<b>459,039</b>
<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>	<b>492,710</b>	<b>10,215</b>	<b>502,925</b>	<b>431,768</b>
<b>Net Income / (Expenditure)</b>	<b>22,145</b>	<b>(42)</b>	<b>22,103</b>	<b>27,271</b>
<b>Transfer between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>22,145</b>	<b>(42)</b>	<b>22,103</b>	<b>27,271</b>
<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>	<b>1,049,231</b>	<b>-</b>	<b>1,049,231</b>	<b>1,027,128</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 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>	108,171	-	108,171	98,737
13 Amounts falling due after one year	(11,863)	-	(11,863)	(19,999)
<b>Net Assets</b>	1,049,231	-	1,049,231	1,027,128
<b>14 Funds</b>				
Unrestricted Funds	1,049,231	-	1,049,231	1,027,086
Restricted Funds	-	-	-	42
	1,049,231	-	1,049,231	1,027,128

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

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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 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
	<u>513,417</u>	<u>10,173</u>	<u>523,590</u>	<u>457,338</u>
<b>4. OTHER INCOME</b>				
Apprentice Incentive	460	-	460	1,280
Christmas Fair	532	-	532	-
	<u>992</u>	<u>-</u>	<u>992</u>	<u>1,280</u>

# 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
	<u>489,959</u>	<u>10,215</u>	<u>500,174</u>	<u>429,029</u>
<b>6. GOVERNANCE COSTS</b>				
Independent examination	1,956	-	1,956	1,780
Bank charges	199	-	199	115
Loan Interest	596	-	596	844
	<u>2,751</u>	<u>-</u>	<u>2,751</u>	<u>2,739</u>
<b>7. STAFF COSTS</b>			<b>2024 No.</b>	<b>2023 No.</b>
The average monthly number of employees during the year was as follows:			<u>26</u>	<u>28</u>
			<b>2024 £</b>	<b>2023 £</b>
Wages			407,559	343,113
Social Security			17,857	11,624
Pension			6,487	4,908
			<u>431,903</u>	<u>359,645</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 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	15,789	10,135	918,422
<b>Depreciation</b>			
At January 2024	4,888	5,263	-
Charge for the year	1,944	1,210	-
At 31 December 2024	6,832	6,473	-
<b>Net Book Value</b>			
At 31 December 2024	8,957	3,662	918,422
At 31 December 2023	10,901	3,820	910,041

	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	12,377	46,171	1,002,894
<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	6,687	29,979	49,971
<b>Net Book Value</b>			
At 31 December 2024	5,690	16,192	952,923
At 31 December 2023	5,114	18,514	948,390

# HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE

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

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

**HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE**

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

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**14. TOTAL FUNDS**

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

# 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>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>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/F	500,174	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>		502,925	431,768
		<hr/>	<hr/>
<b>SURPLUS FOR THE YEAR</b>		22,103	27,271
		<hr/>	<hr/>

