Company registration number: 09351488
Charity registration number: 1161751

HAWTHORN TREE COMMUNITY CHILDREN'S CENTRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Elkington Mckay

Hawthorn Tree Community Children's Centre
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Hawthorn Tree Community Children's Centre
Company No. 09351488
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The Charity's objectives are for the public benefit to provide the necessary facilities for the daily care, recreation, development and education 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 whcih 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 benefit.

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

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

Financial Review

Financial Position

The balance sheet as at 31 December 2025 shows unrestricted reserves of £1,119,408 and restricted reserves of £0. The trustees consider this to be adequate to continue the charity's current level of activity.

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.

Trustee Selection Methods

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

Trustees

Mr Andrew Wright (appointed 25/04/2025)
Mrs Emma Bursnell
Mrs Sandra Gaunt
Mr Jonathan Kemp (appointed 23/04/2025) (resigned 01/05/2026)
Ms Jo Campbell (appointed 23/04/2025)
Ms Sallyann Amos (appointed 23/04/2025)

Charity Number

1161751

Company Number

09351488

Registered Office

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

Independent Examiner

Sarah Mckay FCCA
Elkington Mckay
62 Wide Bargate
Boston
PE21 6RY

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

S.M. Gaunt

Mrs Sandra Gaunt

Trustee
14/08/2026

Hawthorn Tree Community Children's Centre
Independent Examiner's Report to the Trustees of Hawthorn Tree Community Children's Centre
For The Year Ended 31 December 2025

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

SMcK

Sarah Mckay FCCA

14/08/2026
62 Wide Bargate
Boston
PE21 6RY

Hawthorn Tree Community Children's Centre
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Charitable activities:					
Charitable Activities		668,008	2,947	670,955	523,590
Other trading activities	**3**	1,259	-	1,259	532
Investments	**4**	605	-	605	446
Other	**5**	4,000	-	4,000	460
		673,872	2,947	676,819	525,028
EXPENDITURE ON:					
Charitable activities:	**7**				
Charitable Activities		(603,755)	(2,947)	(606,702)	(502,925)
NET INCOME		70,117	-	70,117	22,103
NET MOVEMENT IN FUNDS		70,117	-	70,117	22,103
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,049,231	-	1,049,231	1,027,128
TOTAL FUNDS CARRIED FORWARD	**19**	1,119,348	-	1,119,348	1,049,231

The notes on pages 8 to 12 form part of these financial statements.

Hawthorn Tree Community Children's Centre
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Charitable activities:				
Charitable Activities		513,417	10,173	523,590
Other trading activities	**3**	532	-	532
Investments	**4**	446	-	446
Other	**5**	460	-	460
		514,855	10,173	525,028
EXPENDITURE ON:				
Charitable activities:	**7**			
Charitable Activities		(492,710)	(10,215)	(502,925)
NET INCOME		22,145	(42)	22,103
NET MOVEMENT IN FUNDS		22,145	(42)	22,103
RECONCILIATION OF FUNDS:				
Total funds brought forward		1,027,086	42	1,027,128
TOTAL FUNDS CARRIED FORWARD	**19**	1,049,231	-	1,049,231

The notes on pages 8 to 12 form part of these financial statements.

Hawthorn Tree Community Children's Centre
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12	958,248	-	958,248	952,923
		958,248	-	958,248	952,923
CURRENT ASSETS					
Debtors	13	30,597	-	30,597	30,497
Cash at bank and in hand		185,370	-	185,370	122,215
		215,967	-	215,967	152,712
Creditors: Amounts Falling Due Within One Year	14	(54,867)	-	(54,867)	(44,541)
NET CURRENT ASSETS (LIABILITIES)		161,100	-	161,100	108,171
TOTAL ASSETS LESS CURRENT LIABILITIES		1,119,348	-	1,119,348	1,061,094
Creditors: Amounts Falling Due After More Than One Year	15	-	-	-	(11,863)
NET ASSETS		1,119,348	-	1,119,348	1,049,231
FUNDS OF THE CHARITY					
Unrestricted Funds				1,119,348	1,049,231
TOTAL FUNDS	19			1,119,348	1,049,231

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board

SM Gaunt

Mrs Sandra Gaunt

Trustee
14/08/2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

Hawthorn Tree Community Children's Centre is a company limited by guarantee, incorporated in England & Wales, registered number 09351488 and registered charity number 1161751. The registered office is Hawthorn Tree Community Children's Centre, Toot Lane, Boston, Lincolnshire, PE21 0PT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

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 requiree in settlement and the amount of the obligation can be measurede reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Nil
Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance
Computer Equipment	20% reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Fundraising events	1,259	532

4. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	605	446

5. Other Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Apprentice Incentive	4,000	460

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	6,900	8,626

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Charitable Activities	564,850	41,852	606,702

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Charitable Activities	470,063	32,862	502,925

8. Support Costs

	2025 Charitable Activities
	£
Employee costs	405
Premises expenses	23,890
General administration	10,328
Depreciation	6,900
Interest payable	329
	41,852

	2024 Charitable Activities
	£
Employee costs	1,065
Premises expenses	11,487
General administration	11,088
Depreciation	8,626
Interest payable	596
	32,862

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,732	1,956

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	456,337	363,805
Social security costs	40,352	54,272
Other pension costs	8,086	13,826
	504,775	431,903

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 26 (2024: 26)

12. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2025	918,422	25,924	46,171	12,377	1,002,894
Additions	-	11,916	-	309	12,225
As at 31 December 2025	918,422	37,840	46,171	12,686	1,015,119
Depreciation					
As at 1 January 2025	-	13,305	29,979	6,687	49,971
Provided during the period	-	2,523	3,238	1,139	6,900
As at 31 December 2025	-	15,828	33,217	7,826	56,871

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Net Book Value					
As at 31 December 2025	918,422	22,012	12,954	4,860	958,248
As at 1 January 2025	918,422	12,619	16,192	5,690	952,923

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	30,597	30,497

14. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	7	7
Bank loans and overdrafts	-	6,471
Other creditors	44,315	34,069
Taxation and social security	8,062	-
Accruals and deferred income	2,483	3,994
	54,867	44,541

15. **Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Bank loans	-	11,863

16. **Loans**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	-	6,471

	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	-	11,863

17. **Deferred Income**

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	983	-
Balance at the end of the period	983	-

18. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £8,086 (2024: £13,826).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

19. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,049,231	673,872	(603,755)	1,119,348
Restricted funds				
Restricted	-	2,947	(2,947)	-
Total funds	1,049,231	676,819	(606,702)	1,119,348

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,027,086	514,855	(492,710)	1,049,231
Restricted funds				
Restricted	42	10,173	(10,215)	-
Total funds	1,027,128	525,028	(502,925)	1,049,231

20. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

21. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

22. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Hawthorn Tree Community Children's Centre
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Charitable Activities		
Grants	4,740	4,158
LCC - Funding	378,161	361,032
Fees	287,844	158,087
Other income	210	313
	670,955	523,590
Other trading activities		
Fundraising events	1,259	532
	1,259	532
Investments		
Bank interest receivable	605	446
	605	446
Other		
Apprentice Incentive	4,000	460
	4,000	460
	676,819	525,028
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activities		
Provisions and resources	(19,426)	(26,974)
Staging fundraising events	(559)	-
Protective clothing	(965)	(2,045)
Wages and salaries	(456,337)	(363,805)
Employers NI	(40,352)	(54,272)
Employers pensions - defined contribution schemes	(8,086)	(13,826)
Computer software, IT consumables and maintenance	(7,568)	-
Repairs, renewals and maintenance	(21,936)	(4,396)
Insurance	(9,621)	(4,745)
Staff training	(405)	(1,065)
Rates	(7,614)	(2,326)
Light and heat	(7,017)	(8,911)
Cleaning	(9,259)	(250)
Telecommunications and data costs	(3,513)	(1,379)
Independent examiner's fees	(1,732)	(1,956)
Professional fees	(1,267)	(420)
Bank charges	(256)	(199)

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Sundry expenses	(3,560)	(7,134)
Depreciation	(6,900)	(8,626)
Bank loan interest	(329)	(596)
	(606,702)	(502,925)
	(606,702)	(502,925)
NET INCOME	70,117	22,103