

**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 (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.



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

**01 August 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<br>£ | Restricted Fund<br>£ | 2022 Total Funds<br>£ | 2021 Total Funds<br>£ |
|--|------------------------|----------------------|-----------------------|-----------------------|
| <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<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2022<br>Total<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ |
|--|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>Fixed Assets</b>                    |                           |                         |                             |                             |
| 10 Tangible Assets                     | 895,637                   | -                       | 895,637                     | 865,135                     |
| <b>Current Assets</b>                  |                           |                         |                             |                             |
| 11 Debtors                             | 27,252                    | -                       | 27,252                      | 15,508                      |
| 12 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>                       |                           |                         |                             |                             |
| 13 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                     |
| 14 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                     |

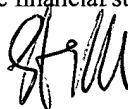
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022

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<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|---|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <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<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|--|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <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>              |

### 7. GOVERNANCE COSTS

|                         |              |          |              |              |
|-------------------------|--------------|----------|--------------|--------------|
| 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> |

### 8. STAFF COSTS

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

|                 | 2022<br>£      | 2021<br>£      |
|-----------------|----------------|----------------|
| 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<br>2021<br>£ | Restricted<br>2021<br>£ | Total Funds<br>2021<br>£ |
|------------------------------------|---------------------------|-------------------------|--------------------------|
| <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<br>Equipment<br>£ | Plant and<br>Machinery<br>£ | Freehold<br>Property<br>£ |
|-----------------------|------------------------|-----------------------------|---------------------------|
| <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<br>Equipment<br>£ | Fixtures &<br>Fittings<br>£ | Totals<br>£    |
|-----------------------|--------------------------|-----------------------------|----------------|
| <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<br>£      | 2021<br>£      |
|--|----------------|----------------|
| <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<br>£      | 2021<br>£      |
| 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> |
|  | 2022<br>£      | 2021<br>£      |
| <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            |
|  | <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<br>£ | Restricted<br>£ | Total<br>£     |
|------------------------|-------------------|-----------------|----------------|
| 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<br>£      | 2021<br>£      |
|------------------------------------|----------------|----------------|
| <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             | -              |
|                                    | <u>368,197</u> | <u>297,766</u> |
| <b>Investment Income</b>           |                |                |
| Bank interest received             | 40             | 8              |
|                                    | <u></u>        | <u></u>        |
| <b>Other Income</b>                |                |                |
| LCC Grant                          | 11,503         | 69,343         |
| Covid-19 Grant                     | -              | 1,289          |
| HMRC JRS                           | -              | 2,764          |
| Apprentice incentive               | 500            | 3,500          |
|                                    | <u>12,003</u>  | <u>76,896</u>  |
| <b>TOTAL INCOME</b>                | <u>380,240</u> | <u>374,670</u> |
| <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          |
|                                    | <u>342,791</u> | <u>274,031</u> |
| <b>Governance Costs</b>            |                |                |
| Accountancy                        | 1,658          | 1,521          |
| Loan interest                      | 1,095          | 204            |
|                                    | <u></u>        | <u></u>        |
| <b>TOTAL EXPENDITURE</b>           | <u>345,544</u> | <u>275,756</u> |
| <b>SURPLUS FOR THE YEAR</b>        | <u>34,696</u>  | <u>98,914</u>  |