

# HIGHWAYS AT HAMSTREET

England & Wales - Charity number 1089979

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2002-01-07

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

## Contact

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**Address** Highways at Hamstreet  
Hamstreet  
Ashford  
Kent  
TN26 2EA

**Phone** 01233732915

**Email** [highwaysoffice@gmail.com](mailto:highwaysoffice@gmail.com)

## Activities

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**Objects:** The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

**Activities:** Nursery School

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

## Geography

- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£220,613	£210,882	-	-
2024-07-31	£193,155	£198,985	-	-
2023-07-31	£168,319	£188,441	-	-
2022-07-31	£173,000	£163,000	-	-
2021-07-31	£162,964	£155,207	-	-
2020-07-31	£176,814	£175,048	-	-

## Trustees

Name	Role	Appointed
<b>Jade Marsh</b>	Chair	2025-10-11
Abbey Williams		2024-10-11
Anna Tsarvouli		2024-10-11
Jessica Hunn		2025-10-11
Katie Artlett		2025-10-11
Kirsty Samson		2022-10-17
Laura Drawbridge		2023-10-17
Lauren Westbrook		2025-10-11

**HIGHWAYS AT HAMSTREET**

England & Wales - Charity number 1089979

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# Accounts

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**HIGHWAYS AT HAMSTREET**  
**ACCOUNTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

## HIGHWAYS AT HAMSTREET

### LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Emma Yeomans Michaela Morris Laura Drawbridge Abbey Williams Jodie Donovan Joanne Gosden Kirsty Samson Anna Tsarvoui
Secretary	Michaela Morris
Charity Number	1089979
Governing Document	Pre-school Learning Alliance Pre-school Constitution 1999
Objects	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of the children through community groups and by instigating and adhering to, and furthering the aim of Pre-school Learning Alliance.
Principal Address	Highways at Hamstreet Hamstreet Nr Ashford Kent TN26 2EA
Independent examiner	B.V.Symonds Little Orchards Sandyhurst Lane Ashford Kent
Principal bankers	Lloyds TSB High Street Ashford Kent

**HIGHWAYS AT HAMSTREET**  
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**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**HIGHWAYS AT HAMSTREET**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees present herewith their report and the accounts, which have been prepared in accordance with current statutory requirements for the period ended 31 August 2025.

**Review of the period**

The Nursery had another very successful and demanding year  
There was an Ofsted inspection during the year and the Nursery was awarded an Outstanding grade.  
The Nursery is still in a fairly healthy financial position .  
The trustees would like to thank everyone involved in the Nursery for their continued help and support.

**Result**

The surplus for the period amounted to £9,731 (2024 Deficit £5,830)

**LIST OF TRUSTEES**

Chairperson	Emma Yeomans
Treasurer	Laura Drawbridge
Secretary	Michaela Morris
Officers	Kirsty Samson
	Abbey Williams
	Joanne Gosden
	Jodie Donovan
	Anna Tsarvoui

By order of the trustees

**HIGHWAYS AT HAMSTREET  
REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF HIGHWAYS AT HAMSTREET  
FOR THE PERIOD ENDED 31 AUGUST 2025**

I report on the accounts of the charity for the period ended 31 August 2025 which are set out on pages 3-8

**Respective responsibilities of trustees and examiner**

The nursery's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 43 (2) of the Charities Act 1993, and that an independent examination is needed.

It is my responsibility to issue the report on these accounts.

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Charities Act 1993. The examination includes a review of the accounting records kept by the nursery and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1, Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with Section 41 of the Charities Act 1993 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 1993 have not been met or:

2, To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.V.SYMONDS  
Little Orchards  
Sandyhurst Lane  
Ashford Kent TN25 4NT

## HIGHWAYS AT HAMSTREET

### 1. ACCOUNTING POLICIES

- (a) Basis of Accounting – These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (the Charities “S.O.R.P”).
- (b) Voluntary income received by way of donations is included in the Statement of Financial Activities (the S.O.F.A) when received.
- (c) Gross fund raising income from events organised by the nursery itself is included in the SOFA when received.
- d) Premises overheads are aggregated and allocated to the various functional activities of the nursery on a percentage basis determined by the Trustees and disclosed in a note.
- e) Any costs which cannot be specifically identified to another functional activity of the nursery are included in the management and administration function.
- f) The Trustees decided to provide depreciation from inception on all tangible fixed assets of material value held by the nursery on a straight line basis so as to write off their cost over their estimated useful lives as follows:-

Fixtures and Fittings	5 years
Plant and Equipment	5 years

- g) No provision for taxation is included in the accounts as the nursery is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

## HIGHWAYS AT HAMSTREET

	2025 £	2024 £
<b>2. <u>OVERHEADS</u></b>		
Light and Heat	2,485	2,500
Insurance	2,803	2,306
Telephone	993	845
Repairs and Renewals	2,623	3,229
Cleaning and Housekeeping	591	626
Depreciation	166	430
	-----	-----
TOTAL FOR YEAR	9,661	9,936
	=====	=====
Allocated to		
Direct Charitable Expenditure	8,695	8,946
Fund Raising and Publicity	483	495
Management and Administration	483	495
	-----	-----
TOTAL ALLOCATION FOR YEAR	9,661	9,936
	=====	=====
<b>3. <u>DIRECT CHARITABLE EXPENDITURE</u></b>		
Materials	5,398	4,556
Rent	8,226	4,880
Wages	181,950	164,886
Lunches	972	10,559
Uniforms	1,110	1,219
Tea Towels	-	-
Books and Toys	549	602
Computer Costs	1,402	1,042
Share of Premises Overheads	8,695	8,946
	-----	-----
	208,302	196,690
	=====	=====
<b>4. <u>FUND RAISING AND PUBLICITY COSTS</u></b>		
Fund Raising Expenses	93	60
Share of Premises Overheads	483	495
	-----	-----
	576	555
	=====	=====

**HIGHWAYS AT HAMSTREET**

	2025 £	2024 £	
<b>5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u></b>			
Postage, Printing and Stationery	661	780	
Miscellaneous Expenses	860	465	
Share of Premises Overheads	483	495	
	-----	-----	
	2,004	1,740	
	=====	=====	
<b>6. <u>TANGIBLE FIXED ASSETS</u></b>			
	Fixtures & Fittings	Plant & Equipment	Total
<b><u>Cost</u></b>			
Balance b/f	14,870	19,396	34,266
Additions in period	-	-	-
	-----	-----	-----
At 31 August 2021	14,870	19,396	34,266
	=====	=====	=====
<b><u>Depreciation</u></b>			
Balance b/f	14,869	19,229	34,098
Charge for period	-	166	166
	-----	-----	-----
At 31 August 21	14,869	19,395	34,264
	=====	=====	=====
<b><u>Net Book Value</u></b>			
At 31 August 2024	1	167	168
	=====	=====	=====
At 31 August 2025	1	1	2
	=====	=====	=====
<b>7. <u>RECONCILIATION OF FUNDS</u></b>		<b><u>TOTAL</u></b>	
		£	
At 1 September 2024		53,592	
Deficit-Period ended 31 August 2025		9,731	
		-----	
		63,323	
		=====	

## HIGHWAYS AT HAMSTREET

### 8. STAFF COSTS AND NUMBERS

There were (2025-9) staff employed by the charity during the year at a cost of £181,950 (2024 -£164,886).

### 9. TRUSTEES REMUNERATION AND EXPENSES

None of the charity's trustees were directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses incurred by its trustees and committee members in connection with its charitable activities. During the year the total amount reimbursed to Trustees and committee members in respect of telephone, postage and other similar expense is reflected in notes 3 and 5.

### 10. FUND RAISING ACTIVITIES

Set out below is the net income generated from the respective fund raising activities during the period.

	2025 £	2024 £
Various others	1,145	2,840
	-----	-----
	2,840	2,840
	-----	-----

### 11. FUNDS

The total funds of the charity are all unrestricted.

We hereby accept adopt and approve the attached statement of financial activities for the period ended 31 August 2025 and the balance sheet as at 31 August 2025 together with the notes to the accounts.

..... Chairperson

..... Secretary

**HIGHWAYS AT HAMSTREET**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

	ALL FUNDS 2025	ALL FUNDS 2024
	£	£
<b>INCOMING RESOURCES</b>		
Nursery Fees	215,138	178,282
Lunches	930	8,016
Uniforms	1,393	1,041
Tea Towels	-	-
Fund Raising	1,145	2,840
Grants	1,714	902
Donations	-	925
Miscellaneous	289	1,147
Bank Interest	4	2
	-----	-----
<b>TOTAL INCOMING RESOURCES</b>	<b>220,613</b>	<b>193,155</b>
	=====	=====
<b>RESOURCES EXPENDED</b>		
Direct Charitable Expenditure	208,302	196,690
Fund Raising and Publicity Costs	576	555
Management and Administration Costs	2,004	1,740
	-----	-----
	<b>210,882</b>	<b>198,985</b>
	=====	=====
<b>NET INCOMING RESOURCES FOR PERIOD</b>	<b>9,731</b>	<b>(5,830)</b>
	-----	-----
<b>FUND BALANCE CARRIED FORWARD AT 31 AUGUST</b>	<b>63,323</b>	<b>53,592</b>
	=====	=====

## HIGHWAYS AT HAMSTREET

### BALANCE SHEET

AS AT 31 AUGUST 2025

	2025 £	2024 £
TANGIBLE FIXED ASSETS	2	168
	-----	-----
CURRENT ASSETS		
Stock	1,523	1,611
Sundry Debtors	775	810
Cash at Bank	62,581	54,943
Cash in Hand	-	-
	-----	-----
	64,879	57,364
	=====	=====
CURRENT LIABILITIES		
Creditors	360	360
Deferred Income	1,198	3,580
	-----	-----
	1,558	3,940
	=====	=====
NET CURRENT ASSETS	63,321	53,424
	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES	63,323	53,592
	=====	=====
REPRESENTED BY GENERAL FUNDS	63,323	53,592
	=====	=====

**HIGHWAYS AT HAMSTREET**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

<b>INCOME</b>	2025 £	£	2024 £
Nursery Fees	215,138		178,282
Lunches	930		8,016
Uniforms	1,393		1,041
Tea Towels	-		-
Fund Raising	1,145		2,840
Grants	1,714		902
Donations	-		925
Miscellaneous	289		1,147
Bank Interest	4		2
	-----		-----
	220,613		193,155
	-----		-----
<b><u>EXPENDITURE</u></b>			
Materials	5,398		4,556
Rent	8,226		4,880
Wages	181,950		164,886
Lunches	972		10,559
Uniforms	1,110		1,219
Books & Toys	549		602
Insurance	2,803		2,306
Light & Heat	2,485		2,500
Printing, Postage & Stationery	661		780
Telephone	993		845
Computer Costs	1,402		1,042
Repairs & Renewals	2,623		3,229
Cleaning & Housekeeping	591		626
Legal and Professional	360		360
Depreciation	166		430
Miscellaneous Expenses	593		165
	-----		-----
		210,882	198,985
		-----	-----
<b>NET (DEFICIT)/SURPLUS for year</b>		<b>9,731</b>	<b>( 5,830)</b>
		=====	=====

**HIGHWAYS AT HAMSTREET**

England & Wales - Charity number 1089979

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# Accounts

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**HIGHWAYS AT HAMSTREET**  
**ACCOUNTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2024**

**HIGHWAYS AT HAMSTREET**

## LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Emma Yeomans Michaela Morris Laura Drawbridge Abbey Williams Jodie Donovan Emma Wynne Kirsty Samson
Secretary	Laura Drawbridge
Charity Number	1089979
Governing Document	Pre-school Learning Alliance Pre-school Constitution 1999
Objects	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of the children through community groups and by instigating and adhering to, and furthering the aim of Pre-school Learning Alliance.
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**HIGHWAYS AT HAMSTREET**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present herewith their report and the accounts, which have been prepared in accordance with current statutory requirements for the period ended 31 August 2024.

**Review of the period**

The Nursery had another very successful and demanding year .  
The Nursey staff continued to improve qualifications and the Nursery took on temporary staff to cover maternity leave.  
The Nursery is still in a fairly healthy financial position despite the deficit for the year, with some successful fund raising events during the year.  
The trustees would like to thank everyone involved in the Nursery for their continued help and support.

**Result**

The deficit for the period amounted to £5,830 (2023 Deficit £20,122)

**LIST OF TRUSTEES**

Chairperson	Emma Yeomans
Treasurer	Michaela Morris
Secretary	Laura Drawbridge
Officers	Kirsty Samson
	Abbey Williams
	Emma Wynne
	Jodie Donovan

By order of the trustees

**HIGHWAYS AT HAMSTREET  
REPORT OF THE INDEPENDENT EXAMINER**

**TO THE MEMBERS OF HIGHWAYS AT HAMSTREET  
FOR THE PERIOD ENDED 31 AUGUST 2024**

I report on the accounts of the charity for the period ended 31 August 2024 which are set out on pages 3-8

**Respective responsibilities of trustees and examiner**

The nursery's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 43 (2) of the Charities Act 1993, and that an independent examination is needed.

It is my responsibility to issue the report on these accounts.

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Charities Act 1993. The examination includes a review of the accounting records kept by the nursery and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1, Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with Section 41 of the Charities Act 1993 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 1993 have not been met or:

2, To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.V.SYMONDS  
Little Orchards  
Sandyhurst Lane  
Ashford Kent TN25 4NT

## HIGHWAYS AT HAMSTREET

### 1. ACCOUNTING POLICIES

- (a) Basis of Accounting – These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (the Charities “S.O.R.P”).
- (b) Voluntary income received by way of donations is included in the Statement of Financial Activities (the S.O.F.A) when received.
- (c) Gross fund raising income from events organised by the nursery itself is included in the SOFA when received.
- d) Premises overheads are aggregated and allocated to the various functional activities of the nursery on a percentage basis determined by the Trustees and disclosed in a note.
- e) Any costs which cannot be specifically identified to another functional activity of the nursery are included in the management and administration function.
- f) The Trustees decided to provide depreciation from inception on all tangible fixed assets of material value held by the nursery on a straight line basis so as to write off their cost over their estimated useful lives as follows:-

Fixtures and Fittings	5 years
Plant and Equipment	5 years

- g) No provision for taxation is included in the accounts as the nursery is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

## HIGHWAYS AT HAMSTREET

	2024	2023
	£	£
<b>2. <u>OVERHEADS</u></b>		
Light and Heat	2,500	3,211
Insurance	2,306	2,217
Telephone	845	263
Repairs and Renewals	3,229	5,386
Cleaning and Housekeeping	626	630
Depreciation	430	602
	-----	-----
TOTAL FOR YEAR	9,936	12,309
	=====	=====
Allocated to		
Direct Charitable Expenditure	8,946	11,009
Fund Raising and Publicity	495	650
Management and Administration	495	650
	-----	-----
TOTAL ALLOCATION FOR YEAR	9,936	12,309
	=====	=====
<b>3. <u>DIRECT CHARITABLE EXPENDITURE</u></b>		
Materials	4,556	4,894
Rent	4,880	4,736
Wages	164,886	152,185
Lunches	10,559	9,846
Uniforms	1,219	1,454
Tea Towels	-	-
Photos	-	-
Books and Toys	602	691
Computer Costs	1,042	937
Share of Premises Overheads	8,946	11,009
	-----	-----
	196,690	185,752
	=====	=====
<b>4. <u>FUND RAISING AND PUBLICITY COSTS</u></b>		
Fund Raising Expenses	60	72
Share of Premises Overheads	495	650
	-----	-----
	555	722
	=====	=====

**HIGHWAYS AT HAMSTREET**

	2024	2023	
	£	£	
<b>5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u></b>			
Postage, Printing and Stationery	780	216	
Miscellaneous Expenses	465	1,101	
Share of Premises Overheads	495	650	
	-----	-----	
	1,740	1,967	
	=====	=====	
<b>6. <u>TANGIBLE FIXED ASSETS</u></b>			
	Fixtures & Fittings	Plant & Equipment	Total
<b>Cost</b>			
Balance b/f	14,870	19,396	34,266
Additions in period	-	-	-
	-----	-----	-----
At 31 August 2021	14,870	19,396	34,266
	=====	=====	=====
<b>Depreciation</b>			
Balance b/f	14,869	18,799	33,668
Charge for period	-	430	430
	-----	-----	-----
At 31 August 21	14,869	19,229	34,098
	=====	=====	=====
<b>Net Book Value</b>			
At 31 August 2023	1	597	598
	=====	=====	=====
At 31 August 2024	1	167	168
	=====	=====	=====
<b>7. <u>RECONCILIATION OF FUNDS</u></b>	<b><u>TOTAL</u></b>		
£			
At 1 September 2023		59,422	
Deficit-Period ended 31 August2024		(5,830)	
		-----	
		53,592	
		=====	

**8. STAFF COSTS AND NUMBERS**

There were (2024-9) staff employed by the charity during the year at a cost of £164,886 (2023 -£152,185).

**9. TRUSTEES REMUNERATION AND EXPENSES**

None of the charity's trustees were directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses incurred by its trustees and committee members in connection with its charitable activities. During the year the total amount reimbursed to Trustees and committee members in respect of telephone, postage and other similar expense is reflected in notes 3 and 5.

**10. FUND RAISING ACTIVITIES**

Set out below is the net income generated from the respective fund raising activities during the period.

	2024 £	2023 £
Various others	2,840	1,027
	-----	-----
	2,840	1,027
	-----	-----

**11. FUNDS**

The total funds of the charity are all unrestricted.

We hereby accept adopt and approve the attached statement of financial activities for the period ended 31 August 2024 and the balance sheet as at 31 August 2024 together with the notes to the accounts.

..... Chairperson

..... Secretary

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31 AUGUST 2024**

ALL FUNDS	ALL FUNDS	2024	2023
INCOMING RESOURCES		£	£
Nursery Fees		178,282	159,055
Lunches		8,016	6,050
Uniforms		1,041	399
Tea Towels		-	-
Fund Raising		2,840	1,027
Grants		902	1,000
Donations		925	300
Miscellaneous		1,147	485
Bank Interest		2	3
		-----	-----
TOTAL INCOMING RESOURCES		193,155	168,319
		=====	=====
RESOURCES EXPENDED			
Direct Charitable Expenditure		196,690	185,752
Fund Raising and Publicity Costs		555	722
Management and Administration Costs		1,740	1,967
		-----	-----
		198,985	188,441
		=====	=====
NET INCOMING RESOURCES FOR PERIOD		(5,830)	(20,122)
		-----	-----
FUND BALANCE CARRIED FORWARD AT 31 AUGUST		53,592	59,422
		=====	=====

**HIGHWAYS AT HAMSTREET**

**BALANCE SHEET**

**AS AT 31 AUGUST 2024**

	2024 £	2023 £
TANGIBLE FIXED ASSETS	168 -----	598 -----
CURRENT ASSETS		
Stock	1,611	1,633
Sundry Debtors	810	970
Cash at Bank	54,943	59,796
Cash in Hand	-	-
	----- 57,364 =====	----- 62,399 =====
CURRENT LIABILITIES		
Creditors	360	360
Deferred Income	3,580	3,215
	----- 3,940 =====	----- 3,575 =====
NET CURRENT ASSETS	53,424 -----	58,824 -----
TOTAL ASSETS LESS CURRENT LIABILITIES	53,592 =====	59,422 =====
REPRESENTED BY GENERAL FUNDS	53,592 =====	59,422 =====

## HIGHWAYS AT HAMSTREET

### INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 AUGUST 2024

INCOME	2024	2023	£	£
		£		£
Nursery Fees		178,282		159,055
Lunches		8,016		6,050
Uniforms		1,041		399
Tea Towels		-		-
Fund Raising		2,840		1,027
Grants		902		1,000
Donations		925		300
Miscellaneous		1,147		485
Bank Interest		2		3
		-----		-----
		193,155		168,319
		-----		-----
<b>EXPENDITURE</b>				
Materials		4,556		4,894
Rent		4,880		4,736
Wages		164,886		152,185
Lunches		10,559		9,846
Uniforms		1,219		1,454
Books & Toys		602		691
Insurance		2,306		2,217
Light & Heat		2,500		3,211
Printing, Postage & Stationery		780		216
Telephone		845		263
Computer Costs		1,042		937
Repairs & Renewals		3,229		5,386
Cleaning & Housekeeping		626		630
Legal and Professional		360		360
Depreciation		430		602
Miscellaneous Expenses		165		813
		-----		-----
			198,985	188,441
			-----	-----
<b>NET (DEFICIT)/SURPLUS for year</b>			<b>(5,830)</b>	<b>(20,122)</b>
			=====	=====

**HIGHWAYS AT HAMSTREET**

England & Wales - Charity number 1089979

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# Accounts

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**HIGHWAYS AT HAMSTREET**  
**ACCOUNTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

# HIGHWAYS AT HAMSTREET

## LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Jane Macey Maggie Keenan Jenna Newham Emma Yeomans Ashley Foreman Emma Wynne Kirsty Samson
Secretary	Emma Yeomans
Charity Number	1089979
Governing Document	Pre-school Learning Alliance Pre-school Constitution 1999
Objects	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of the children through community groups and by instigating and adhering to, and furthering the aim of Pre-school Learning Alliance.
Principal Address	Highways at Hamstreet Hamstreet Nr Ashford Kent TN26 2EA
Independent examiner	B.V.Symonds Little Orchards Sandyhurst Lane Ashford Kent
Principal bankers	Lloyds TSB High Street Ashford Kent

**HIGHWAYS AT HAMSTREET**  
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**FOR THE PERIOD ENDED 31 AUGUST 2023**

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**HIGHWAYS AT HAMSTREET**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees present herewith their report and the accounts, which have been prepared in accordance with current statutory requirements for the period ended 31 August 2023.

**Review of the period**

The Nursery had another very successful and effective year .

The Nursery continued with the collaboration which is still running well, with at least 3 meetings during the year. Leadership funding was again received and used for a speech and language therapist.

The Nursery is still in a healthy financial position despite the deficit for the year

The trustees would like to thank everyone involved in the Nursery for their continued help and support.

**Result**

The deficit for the period amounted to £20,122 (2022 Surplus £8,144)

**LIST OF TRUSTEES**

Chairperson  
Treasurer  
Secretary  
Officers

Jenna Newham  
Kirsty Samson  
Emma Yeomans  
Maggie Keenan  
Jane Macey  
Emma Wynne  
Ashley Foreman

By order of the trustees

**HIGHWAYS AT HAMSTREET  
REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF HIGHWAYS AT HAMSTREET  
FOR THE PERIOD ENDED 31 AUGUST 2023**

I report on the accounts of the charity for the period ended 31 August 2023 which are set out on pages 3-8

**Respective responsibilities of trustees and examiner**

The nursery's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 43 (2) of the Charities Act 1993, and that an independent examination is needed.

It is my responsibility to issue the report on these accounts.

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Charities Act 1993. The examination includes a review of the accounting records kept by the nursery and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1, Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with Section 41 of the Charities Act 1993 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 1993 have not been met or:

2, To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.V.SYMONDS  
Little Orchards  
Sandyhurst Lane  
Ashford Kent TN25 4NT

## HIGHWAYS AT HAMSTREET

### 1. ACCOUNTING POLICIES

- (a) Basis of Accounting – These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (the Charities “S.O.R.P”).
- (b) Voluntary income received by way of donations is included in the Statement of Financial Activities (the S.O.F.A) when received.
- (c) Gross fund raising income from events organised by the nursery itself is included in the SOFA when received.
- d) Premises overheads are aggregated and allocated to the various functional activities of the nursery on a percentage basis determined by the Trustees and disclosed in a note.
- e) Any costs which cannot be specifically identified to another functional activity of the nursery are included in the management and administration function.
- f) The Trustees decided to provide depreciation from inception on all tangible fixed assets of material value held by the nursery on a straight line basis so as to write off their cost over their estimated useful lives as follows:-

Fixtures and Fittings	5 years
Plant and Equipment	5 years

- g) No provision for taxation is included in the accounts as the nursery is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

## HIGHWAYS AT HAMSTREET

	2023 £	2022 £
<b>2. <u>OVERHEADS</u></b>		
Light and Heat	3,211	1,824
Insurance	2,217	1,602
Telephone	263	503
Repairs and Renewals	5,386	5,925
Cleaning and Housekeeping	630	545
Depreciation	602	813
	-----	-----
TOTAL FOR YEAR	12,309	11,212
	=====	=====
Allocated to		
Direct Charitable Expenditure	11,009	10,112
Fund Raising and Publicity	650	550
Management and Administration	650	550
	-----	-----
TOTAL ALLOCATION FOR YEAR	12,309	11,212
	=====	=====
<b>3. <u>DIRECT CHARITABLE EXPENDITURE</u></b>		
Materials	4,894	4,985
Rent	4,736	4,360
Wages	152,185	131,574
Lunches	9,846	6,263
Uniforms	1,454	1,081
Tea Towels	-	-
Photos	-	-
Books and Toys	691	3,093
Computer Costs	937	273
Share of Premises Overheads	11,009	10,112
	-----	-----
	185,752	161,741
	=====	=====
<b>4. <u>FUND RAISING AND PUBLICITY COSTS</u></b>		
Fund Raising Expenses	72	103
Share of Premises Overheads	650	550
	-----	-----
	722	653
	=====	=====

## HIGHWAYS AT HAMSTREET

	2023 £	2022 £	
<b>5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u></b>			
Postage, Printing and Stationery	216	77	
Miscellaneous Expenses	1,101	1,785	
Share of Premises Overheads	650	550	
	1,967	2,412	
	1,967	2,412	
<b>6. <u>TANGIBLE FIXED ASSETS</u></b>			
	Fixtures & Fittings	Plant & Equipment	Total
<b><u>Cost</u></b>			
Balance b/f	14,870	19,396	34,266
Additions in period	-	-	-
	14,870	19,396	34,266
At 31 August 2021	14,870	19,396	34,266
<b><u>Depreciation</u></b>			
Balance b/f	14,869	18,197	33,066
Charge for period	-	602	602
	14,869	18,799	33,668
At 31 August 21	14,869	18,799	33,668
<b><u>Net Book Value</u></b>			
At 31 August 2022	1	1,199	1,200
	1	597	598
At 31 August 2023	1	597	598
<b>7. <u>RECONCILIATION OF FUNDS</u></b>			<b><u>TOTAL</u></b>
			£
At 1 September 2022			79,544
Deficit-Period ended 31 August 2023			(20,122)
			59,422
			59,422

## HIGHWAYS AT HAMSTREET

### 8. STAFF COSTS AND NUMBERS

There were (2023-9) staff employed by the charity during the year at a cost of £152,185 (2022-£131,574).

### 9. TRUSTEES REMUNERATION AND EXPENSES

None of the charity's trustees were directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses incurred by its trustees and committee members in connection with its charitable activities. During the year the total amount reimbursed to Trustees and committee members in respect of telephone, postage and other similar expense is reflected in notes 3 and 5.

### 10. FUND RAISING ACTIVITIES

Set out below is the net income generated from the respective fund raising activities during the period.

	2023	2022
	£	£
Various others	1,027	643
	-----	-----
	1,027	643
	-----	-----

### 11. FUNDS

The total funds of the charity are all unrestricted.

We hereby accept adopt and approve the attached statement of financial activities for the period ended 31 August 2023 and the balance sheet as at 31 August 2023 together with the notes to the accounts.

..... Chairperson

..... Secretary

**HIGHWAYS AT HAMSTREET**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

	ALL FUNDS 2023	ALL FUNDS 2022
	£	£
<b>INCOMING RESOURCES</b>		
Nursery Fees	159,055	164,574
Lunches	6,050	5,227
Uniforms	884	1,229
Tea Towels	-	-
Fund Raising	1,027	643
Grants	1,000	1,031
Donations	300	243
Bank Interest	3	3
	-----	-----
<b>TOTAL INCOMING RESOURCES</b>	<b>168,319</b>	<b>172,950</b>
	=====	=====
<b>RESOURCES EXPENDED</b>		
Direct Charitable Expenditure	185,752	161,741
Fund Raising and Publicity Costs	722	653
Management and Administration Costs	1,967	2,412
	-----	-----
	<b>188,441</b>	<b>164,806</b>
	=====	=====
<b>NET INCOMING RESOURCES FOR PERIOD</b>	<b>(20,122)</b>	<b>8,144</b>
	-----	-----
<b>FUND BALANCE CARRIED FORWARD AT 31 AUGUST</b>	<b>59,422</b>	<b>79,544</b>
	=====	=====

## HIGHWAYS AT HAMSTREET

### BALANCE SHEET

AS AT 31 AUGUST 2023

	2023	2022
	£	£
TANGIBLE FIXED ASSETS	598	1,200
	-----	-----
CURRENT ASSETS		
Stock	1,633	1,574
Sundry Debtors	970	650
Cash at Bank	59,796	82,448
Cash in Hand	-	-
	-----	-----
	62,399	84,672
	=====	=====
CURRENT LIABILITIES		
Creditors	360	360
Deferred Income	3,215	5,968
	-----	-----
	3,575	6,328
	=====	=====
NET CURRENT ASSETS	58,824	78,344
	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES	59,422	79,544
	=====	=====
REPRESENTED BY GENERAL FUNDS	59,422	79,544
	=====	=====

**HIGHWAYS AT HAMSTREET**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

<b>INCOME</b>	2023	£	2022
	£		£
Nursery Fees	159,055		164,574
Lunches	6,050		5,227
Uniforms	884		1,229
Tea Towels	-		-
Fund Raising	1,027		643
Grants	1,000		1,031
Donations	300		243
Bank Interest	3		3
	-----		-----
	168,319		162,963
	-----		-----
<b><u>EXPENDITURE</u></b>			
Materials	4,894		4,985
Rent	4,736		4,360
Wages	152,185		131,574
Lunches	9,846		6,263
Uniforms	1,454		1,081
Books & Toys	691		3,093
Insurance	2,217		1,602
Light & Heat	3,211		1,824
Printing, Postage & Stationery	216		77
Telephone	263		503
Computer Costs	937		273
Repairs & Renewals	5,386		5,925
Cleaning & Housekeeping	630		545
Legal and Professional	360		360
Depreciation	602		813
Miscellaneous Expenses	813		1,528
	-----		-----
		188,441	164,806
		-----	-----
<b>NET (DEFICIT)/SURPLUS for year</b>		<b>(20,122)</b>	<b>8,144</b>
		=====	=====

**HIGHWAYS AT HAMSTREET**

England & Wales - Charity number 1089979

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# Accounts

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**HIGHWAYS AT HAMSTREET**  
**ACCOUNTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2022**

**HIGHWAYS AT HAMSTREET**

## LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Jane Macey Maggie Keenan Jemma Thompson Jenna Newham Bogusia Spitty Emma Yeomans Ashley Foreman
Secretary	Jemma Thompson
Charity Number	1089979
Governing Document	Pre-school Learning Alliance Pre-school Constitution 1999
Objects	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of the children through community groups and by instigating and adhering to, and furthering the aim of Pre-school Learning Alliance.
Principal Address	Highways at Hamstreet Hamstreet Nr Ashford Kent TN26 2EA
Independent examiner	B.V.Symonds Little Orchards Sandyhurst Lane Ashford Kent
Principal bankers	Lloyds TSB High Street Ashford Kent

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees present herewith their report and the accounts, which have been prepared in accordance with current statutory requirements for the period ended 31 August 2022.

**Review of the period**

The Nursery had another very successful year following on from the pandemic. The Nursery continued with the collaboration which is still running well, with at least 3 meetings during the year.

There were again 2 Raffles held during the year which helped to boost funds and the Nursery is still in a healthy financial position.

The trustees would like to thank everyone involved in the Nursery for their continued help and support.

**Result**

The surplus for the period amounted to £8,144 (2021 Surplus £7,757)

**LIST OF TRUSTEES**

Chairperson	Jenna Newham
Treasurer	Bogusia Spitty
Secretary	Jemma Thompson
Officers	Maggie Keenan
	Jane Macey
	Emma Yeomans
	Ashley Foreman

By order of the trustees

**TO THE MEMBERS OF HIGHWAYS AT HAMSTREET  
FOR THE PERIOD ENDED 31 AUGUST 2022**

I report on the accounts of the charity for the period ended 31 August 2022 which are set out on pages 3-8

**Respective responsibilities of trustees and examiner**

The nursery's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 43 (2) of the Charities Act 1993, and that an independent examination is needed.

It is my responsibility to issue the report on these accounts.

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Charities Act 1993. The examination includes a review of the accounting records kept by the nursery and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1, Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with Section 41 of the Charities Act 1993 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 1993 have not been met or:

2, To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.V.SYMONDS  
Little Orchards  
Sandyhurst Lane  
Ashford Kent TN25 4NT

## HIGHWAYS AT HAMSTREET

### 1. ACCOUNTING POLICIES

- (a) Basis of Accounting – These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (the Charities “S.O.R.P”).
- (b) Voluntary income received by way of donations is included in the Statement of Financial Activities (the S.O.F.A) when received.
- (c) Gross fund raising income from events organised by the nursery itself is included in the SOFA when received.
- (d) Premises overheads are aggregated and allocated to the various functional activities of the nursery on a percentage basis determined by the Trustees and disclosed in a note.
- (e) Any costs which cannot be specifically identified to another functional activity of the nursery are included in the management and administration function.
- (f) The Trustees decided to provide depreciation from inception on all tangible fixed assets of material value held by the nursery on a straight line basis so as to write off their cost over their estimated useful lives as follows:-

Fixtures and Fittings	5 years
Plant and Equipment	5 years

- (g) No provision for taxation is included in the accounts as the nursery is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

## HIGHWAYS AT HAMSTREET

	2022 £	2021 £
<b>2. <u>OVERHEADS</u></b>		
Light and Heat	1,824	1,908
Insurance	1,602	1,631
Telephone	503	499
Repairs and Renewals	5,925	1,521
Cleaning and Housekeeping	545	591
Depreciation	813	857
	-----	-----
TOTAL FOR YEAR	11,212	7,007
	=====	=====
Allocated to		
Direct Charitable Expenditure	10,112	6,407
Fund Raising and Publicity	550	300
Management and Administration	550	300
	-----	-----
TOTAL ALLOCATION FOR YEAR	11,212	7,007
	=====	=====
<b>3. <u>DIRECT CHARITABLE EXPENDITURE</u></b>		
Materials	4,985	5,340
Rent	4,360	4,208
Wages	131,574	126,875
Lunches	6,263	4,664
Uniforms	1,081	1,008
Tea Towels	-	-
Photos	-	-
Books and Toys	3,093	3,628
Computer Costs	273	296
Share of Premises Overheads	10,112	6,407
	-----	-----
	161,741	152,426
	=====	=====
<b>4. <u>FUND RAISING AND PUBLICITY COSTS</u></b>		
Fund Raising Expenses	103	207
Share of Premises Overheads	550	300
	-----	-----
	653	507
	=====	=====

## HIGHWAYS AT HAMSTREET

	2022 £	2021 £	
<b>5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u></b>			
Postage, Printing and Stationery	77	100	
Miscellaneous Expenses	1,785	1,874	
Share of Premises Overheads	550	300	
	-----	-----	
	2,412	2,274	
	=====	=====	
 <b>6. <u>TANGIBLE FIXED ASSETS</u></b>			
	Fixtures & Fittings	Plant & Equipment	Total
<b><u>Cost</u></b>			
Balance b/f	14,870	19,396	34,266
Additions in period	-	-	-
	-----	-----	-----
At 31 August 2021	14,870	19,396	34,266
	=====	=====	=====
<b><u>Depreciation</u></b>			
Balance b/f	14,869	17,384	32,253
Charge for period	-	813	813
	-----	-----	-----
At 31 August 21	14,869	18,197	33,066
	=====	=====	=====
<b><u>Net Book Value</u></b>			
At 31 August 2021	1	2,012	2,013
	=====	=====	=====
At 31 August 2022	1	1,199	1,200
	=====	=====	=====
 <b>7. <u>RECONCILIATION OF FUNDS</u></b>			<b><u>TOTAL</u></b>
£			
At 1 September 2021			71,400
Surplus-Period ended 31 August 2022			8,144
			-----
			79,544
			=====

**8. STAFF COSTS AND NUMBERS**

There were (2022-9) staff employed by the charity during the year at a cost of £131,574 (2021-£126,875).

**9. TRUSTEES REMUNERATION AND EXPENSES**

None of the charity's trustees were directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses incurred by its trustees and committee members in connection with its charitable activities. During the year the total amount reimbursed to Trustees and committee members in respect of telephone, postage and other similar expense is reflected in notes 3 and 5.

**10. FUND RAISING ACTIVITIES**

Set out below is the net income generated from the respective fund raising activities during the period.

	2022 £	2021 £
Various others	643	2,013
	-----	-----
	643	2,013
	-----	-----

**11. FUNDS**

The total funds of the charity are all unrestricted.

We hereby accept adopt and approve the attached statement of financial activities for the period ended 31 August 2022 and the balance sheet as at 31 August 2022 together with the notes to the accounts.

..... Chairperson

..... Secretary

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31 AUGUST 2022**

ALL FUNDS	ALL FUNDS	2022	2021
		£	£
<b>INCOMING RESOURCES</b>			
Nursery Fees		164,574	154,279
Lunches		5,227	4,901
Uniforms		1,229	1,466
Tea Towels		-	-
Fund Raising		643	2,013
Grants		1,031	-
Donations		243	300
Bank Interest		3	5
		-----	-----
<b>TOTAL INCOMING RESOURCES</b>		<b>172,950</b>	<b>162,964</b>
		=====	=====
<b>RESOURCES EXPENDED</b>			
Direct Charitable Expenditure		161,741	152,426
Fund Raising and Publicity Costs		653	507
Management and Administration Costs		2,412	2,274
		-----	-----
		<b>164,806</b>	<b>155,207</b>
		=====	=====
<b>NET INCOMING RESOURCES FOR PERIOD</b>		<b>8,144</b>	<b>7,757</b>
		-----	-----
<b>FUND BALANCE CARRIED FORWARD</b>			
<b>AT 31 AUGUST</b>		<b>79,544</b>	<b>71,400</b>
		=====	=====

# HIGHWAYS AT HAMSTREET

## BALANCE SHEET

AS AT 31 AUGUST 2022

	2022 £	2021 £
TANGIBLE FIXED ASSETS	1,200 -----	2,013 -----
CURRENT ASSETS		
Stock	1,574	1,707
Sundry Debtors	650	940
Cash at Bank	82,448	72,362
Cash in Hand	-	-
	----- 84,672 =====	----- 75,009 =====
CURRENT LIABILITIES		
Creditors	360	360
Deferred Income	5,968	5,262
	----- 6,328 =====	----- 5,622 =====
NET CURRENT ASSETS	78,344 -----	69,387 -----
TOTAL ASSETS LESS CURRENT LIABILITIES	79,544 =====	71,400 =====
REPRESENTED BY GENERAL FUNDS	79,544 =====	71,400 =====

# HIGHWAYS AT HAMSTREET

## INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 AUGUST 2022

	2022	2021		
<b>INCOME</b>		£	£	£
Nursery Fees		164,574		154,279
Lunches		5,227		4,901
Uniforms		1,229		1,466
Tea Towels		-		-
Fund Raising		643		2,012
Grants		1,031		-
Donations		243		300
Bank Interest		3		5
		-----		-----
		172,950		162,963
		-----		-----
<b><u>EXPENDITURE</u></b>				
Materials		4,985		5,340
Rent		4,360		4,208
Wages		131,574		126,875
Lunches		6,263		4,664
Uniforms		1,081		1,008
Books & Toys		3,093		3,628
Insurance		1,602		1,631
Light & Heat		1,824		1,908
Printing, Postage & Stationery		77		100
Telephone		503		499
Computer Costs		273		296
Repairs & Renewals		5,925		1,521
Cleaning & Housekeeping		545		591
Legal and Professional		360		360
Depreciation		813		857
Miscellaneous Expenses		1,528		1,720
		-----		-----
			164,806	155,206
			-----	-----
<b>NET (DEFICIT)/SURPLUS for year</b>			<b>8,144</b>	<b>7,757</b>
			=====	=====

**HIGHWAYS AT HAMSTREET**

England & Wales - Charity number 1089979

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# Accounts

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**HIGHWAYS AT HAMSTREET**  
**ACCOUNTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2021**

## HIGHWAYS AT HAMSTREET

### LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Jane Macey Maggie Keenan Jemma Thompson Jenna Newham Bogusia Spitty Michaela Morris
Secretary	Jemma Thompson
Charity Number	1089979
Governing Document	Pre-school Learning Alliance Pre-school Constitution 1999
Objects	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of the children through community groups and by instigating and adhering to, and furthering the aim of Pre-school Learning Alliance.
Principal Address	Highways at Hamstreet Hamstreet Nr Ashford Kent TN26 2EA
Independent examiner	B.V.Symonds Little Orchards Sandyhurst Lane Ashford Kent
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**HIGHWAYS AT HAMSTREET**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present herewith their report and the accounts, which have been prepared in accordance with current statutory requirements for the period ended 31 August 2021.

**Review of the period**

The Nursery had a very successful year following on from the pandemic. The Nursery continued with the collaboration which is still running well. There were 2 Raffles held during the year which helped to boost funds and the Nursery is still in a healthy financial position. The trustees would like to thank everyone involved in the Nursery for their continued help and support.

**Result**

The surplus for the period amounted to £7,757 (2020 Surplus £1,513)

**LIST OF TRUSTEES**

Chairperson	Jenna Newham
Treasurer	Michaela Morris
Secretary	Jemma Thompson
Officers	Maggie Keenan
	Jane Macey
	Bogusia Spitty

By order of the trustees

**HIGHWAYS AT HAMSTREET  
REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF HIGHWAYS AT HAMSTREET  
FOR THE PERIOD ENDED 31 AUGUST 2021**

I report on the accounts of the charity for the period ended 31 August 2021 which are set out on pages 3-8

**Respective responsibilities of trustees and examiner**

The nursery's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 43 (2) of the Charities Act 1993, and that an independent examination is needed.

It is my responsibility to issue the report on these accounts.

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Charities Act 1993. The examination includes a review of the accounting records kept by the nursery and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1, Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with Section 41 of the Charities Act 1993 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 1993 have not been met or:

2, To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.V.SYMONDS  
Little Orchards  
Sandyhurst Lane  
Ashford Kent TN25 4NT

## HIGHWAYS AT HAMSTREET

### 1. **ACCOUNTING POLICIES**

- (a) Basis of Accounting – These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (the Charities “S.O.R.P”).
- (b) Voluntary income received by way of donations is included in the Statement of Financial Activities (the S.O.F.A) when received.
- (c) Gross fund raising income from events organised by the nursery itself is included in the SOFA when received.
- d) Premises overheads are aggregated and allocated to the various functional activities of the nursery on a percentage basis determined by the Trustees and disclosed in a note.
- e) Any costs which cannot be specifically identified to another functional activity of the nursery are included in the management and administration function.
- f) The Trustees decided to provide depreciation from inception on all tangible fixed assets of material value held by the nursery on a straight line basis so as to write off their cost over their estimated useful lives as follows:-

Fixtures and Fittings	5 years
Plant and Equipment	5 years

- g) No provision for taxation is included in the accounts as the nursery is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

## HIGHWAYS AT HAMSTREET

	2021 £	2020 £
<b>2. <u>OVERHEADS</u></b>		
Light and Heat	1,908	1,732
Insurance	1,631	1,593
Telephone	499	496
Repairs and Renewals	1,521	1,435
Cleaning and Housekeeping	591	397
Depreciation	857	939
	-----	-----
TOTAL FOR YEAR	7,007	6,592
	=====	=====
Allocated to		
Direct Charitable Expenditure	6,407	6,092
Fund Raising and Publicity	300	250
Management and Administration	300	250
	-----	-----
TOTAL ALLOCATION FOR YEAR	7,007	6,592
	=====	=====
<b>3. <u>DIRECT CHARITABLE EXPENDITURE</u></b>		
Materials	5,340	5,699
Rent	4,208	1,748
Wages	126,875	121,673
Lunches	4,664	5,506
Uniforms	1,008	627
Tea Towels	-	-
Photos	-	88
Books and Toys	3,628	-
Computer Costs	296	285
Share of Premises Overheads	6,407	6,092
	-----	-----
	152,426	141,718
	=====	=====
<b>4. <u>FUND RAISING AND PUBLICITY COSTS</u></b>		
Fund Raising Expenses	207	-
Share of Premises Overheads	300	250
	-----	-----
	507	250
	=====	=====

## HIGHWAYS AT HAMSTREET

	2021 £	2020 £	
<b>5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u></b>			
Postage, Printing and Stationery	100	124	
Miscellaneous Expenses	1,874	1,567	
Share of Premises Overheads	300	250	
	-----	-----	
	2,274	1,941	
	=====	=====	
<b>6. <u>TANGIBLE FIXED ASSETS</u></b>			
	Fixtures & Fittings	Plant & Equipment	Total
<b><u>Cost</u></b>			
Balance b/f	14,870	19,396	34,266
Additions in period	-	-	-
	-----	-----	-----
At 31 August 2021	14,870	19,396	34,266
	=====	=====	=====
<b><u>Depreciation</u></b>			
Balance b/f	14,869	16,527	31,396
Charge for period	-	857	857
	-----	-----	-----
At 31 August 2	14,869	17,384	32,253
	=====	=====	=====
<b><u>Net Book Value</u></b>			
At 31 August 2021	1	2,012	2,013
	=====	=====	=====
At 31 July 2020	1	2,869	2,870
	=====	=====	=====
<b>7. <u>RECONCILIATION OF FUNDS</u></b>			<b><u>TOTAL</u></b>
			£
At 1 August 2020			63,643
Surplus-Period ended 31 August 2021			7,757
			-----
			71,400
			=====

## HIGHWAYS AT HAMSTREET

### 8. STAFF COSTS AND NUMBERS

There were (2021-9) staff employed by the charity during the year at a cost of £126,875 (2019-£121.673).

### 9. TRUSTEES REMUNERATION AND EXPENSES

None of the charity's trustees were directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses incurred by its trustees and committee members in connection with its charitable activities. During the year the total amount reimbursed to Trustees and committee members in respect of telephone, postage and other similar expense is reflected in notes 3 and 5.

### 10. FUND RAISING ACTIVITIES

Set out below is the net income generated from the respective fund raising activities during the period.

	2021 £	2020 £
Various others	2,013	2,494
	-----	-----
	2,013	2,494
	-----	-----

### 11. FUNDS

The total funds of the charity are all unrestricted.

We hereby accept adopt and approve the attached statement of financial activities for the period ended 31 August 2021 and the balance sheet as at 31 August 2021 together with the notes to the accounts.

..... Chairperson

..... Secretary

**HIGHWAYS AT HAMSTREET**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31 AUGUST 2021**

	ALL FUNDS 2021	ALL FUNDS 2020
	£	£
<b>INCOMING RESOURCES</b>		
Nursery Fees	154,279	125,984
Lunches	4,901	5,655
Uniforms	1,466	628
Tea Towels	-	-
Fund Raising	2,013	2,494
Grants	-	10,000
Donations	300	-
Photographs	-	459
Bank Interest	5	15
	-----	-----
<b>TOTAL INCOMING RESOURCES</b>	<b>162,964</b>	<b>145,422</b>
	=====	=====
<b>RESOURCES EXPENDED</b>		
Direct Charitable Expenditure	152,426	141,718
Fund Raising and Publicity Costs	507	250
Management and Administration Costs	2,274	1,941
	-----	-----
	<b>155,207</b>	<b>143,909</b>
	=====	=====
<b>NET INCOMING RESOURCES FOR PERIOD</b>	<b>7,757</b>	<b>1,513</b>
	-----	-----
<b>FUND BALANCE CARRIED FORWARD AT 31 AUGUST</b>	<b>71,400</b>	<b>63,643</b>
	=====	=====

## HIGHWAYS AT HAMSTREET

### BALANCE SHEET

AS AT 31 AUGUST 2021

	2021	2020
	£	£
TANGIBLE FIXED ASSETS	2,013	2,870
	-----	-----
CURRENT ASSETS		
Stock	1,707	1,795
Sundry Debtors	940	1,130
Cash at Bank	72,362	63,479
Cash in Hand	-	-
	-----	-----
	75,009	66,404
	=====	=====
CURRENT LIABILITIES		
Creditors	360	360
Deferred Income	5,262	5,271
	-----	-----
	5,622	5,631
	=====	=====
NET CURRENT ASSETS	69,387	60,773
	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES	71,400	63,643
	=====	=====
REPRESENTED BY GENERAL FUNDS	71,400	63,643
	=====	=====

**HIGHWAYS AT HAMSTREET**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 31 AUGUST 2021**

<b>INCOME</b>	2021 £	£	2020 £
Nursery Fees	154,279		125,984
Lunches	4,901		5,655
Uniforms	1,466		615
Tea Towels	-		-
Fund Raising	2,012		2,494
Grants	-		10,000
Donations	300		200
Photographs	-		459
Bank Interest	5		15
	-----		-----
	162,963		145,422
	-----		-----
<b><u>EXPENDITURE</u></b>			
Materials	5,340		5,699
Rent	4,208		1,748
Wages	126,875		121,673
Lunches	4,664		5,506
Uniforms	1,008		627
Photos	-		88
Books & Toys	3,628		-
Insurance	1,631		1,593
Light & Heat	1,908		1,732
Printing, Postage & Stationery	100		124
Telephone	499		496
Computer Costs	296		285
Repairs & Renewals	1,521		1,435
Cleaning & Housekeeping	591		397
Legal and Professional	360		360
Depreciation	857		939
Miscellaneous Expenses	1,720		1,207
	-----		-----
		155,206	143,909
		-----	-----
<b>NET (DEFICIT)/SURPLUS for year</b>		<b>7,757</b>	<b>1,513</b>
		=====	=====

**HIGHWAYS AT HAMSTREET**

England & Wales - Charity number 1089979

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# Accounts

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**HIGHWAYS AT HAMSTREET**  
**ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

## HIGHWAYS AT HAMSTREET

### LEGAL AND ADMINISTRATIVE DETAILS

Trustees	Jane Macey Maggie Keenan Jemma Thompson Jenna Newham Rebecca Docherty Michaela Morris Jemma Cope
Secretary	Jemma Thompson
Charity Number	1089979
Governing Document	Pre-school Learning Alliance Pre-school Constitution 1999
Objects	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of the children through community groups and by instigating and adhering to, and furthering the aim of Pre-school Learning Alliance.
Principal Address	Highways at Hamstreet Hamstreet Nr Ashford Kent TN26 2EA
Independent examiner	B.V.Symonds Little Orchards Sandyhurst Lane Ashford Kent
Principal bankers	Lloyds TSB High Street Ashford Kent

**HIGHWAYS AT HAMSTREET**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

	Page
Trustees report	1
Independent examiners report	2
Statement of financial activities	3
Balance Sheet	4
Notes to the accounts	5-8

**HIGHWAYS AT HAMSTREET**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2020**

The trustees present herewith their report and the accounts, which have been prepared in accordance with current statutory requirements for the year ended 31 July 2020.

**Review of the year**

The Nursery had a very difficult and challenging year due to the pandemic. An Ofsted inspection in January produced a further outstanding result. The Nursery was closed and opened in line with Government requirement, with staff being furloughed as and when, but childcare was offered to critical workers children throughout. It was another busy year for Fund Raising, including a successful Pudding Promises evening and the Nursery is still in a healthy financial position. The trustees would like to thank everyone involved in the Nursery for their continued help and support.

**Result**

The surplus for the year amounted to £1,513 (2019 Surplus £1,766)

**LIST OF TRUSTEES**

Chairperson	Jenna Newham
Treasurer	Michaela Morris
Secretary	Jemma Thompson
Officers	Maggie Keenan
	Jane Macey
	Rebecca Docherty
	Jemma Cope

By order of the trustees

**HIGHWAYS AT HAMSTREET  
REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF HIGHWAYS AT HAMSTREET  
FOR THE YEAR ENDED 31 JULY 2020**

I report on the accounts of the charity for the year ended 31 July 2020 which are set out on pages 3-8

**Respective responsibilities of trustees and examiner**

The nursery's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 43 (2) of the Charities Act 1993, and that an independent examination is needed.

It is my responsibility to issue the report on these accounts.

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Charities Act 1993. The examination includes a review of the accounting records kept by the nursery and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1, Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with Section 41 of the Charities Act 1993 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 1993 have not been met or:

2, To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.V.SYMONDS  
Little Orchards  
Sandyhurst Lane  
Ashford Kent TN25 4NT

## HIGHWAYS AT HAMSTREET

### 1. ACCOUNTING POLICIES

- (a) Basis of Accounting – These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (the Charities “S.O.R.P”).
- (b) Voluntary income received by way of donations is included in the Statement of Financial Activities (the S.O.F.A) when received.
- (c) Gross fund raising income from events organised by the nursery itself is included in the SOFA when received.
- d) Premises overheads are aggregated and allocated to the various functional activities of the nursery on a percentage basis determined by the Trustees and disclosed in a note.
- e) Any costs which cannot be specifically identified to another functional activity of the nursery are included in the management and administration function.
- f) The Trustees decided to provide depreciation from inception on all tangible fixed assets of material value held by the nursery on a straight line basis so as to write off their cost over their estimated useful lives as follows:-

Fixtures and Fittings	5 years
Plant and Equipment	5 years

- g) No provision for taxation is included in the accounts as the nursery is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

## HIGHWAYS AT HAMSTREET

	2020 £	2019 £
<b>2. <u>OVERHEADS</u></b>		
Light and Heat	1,732	2,080
Insurance	1,593	2,604
Telephone	496	720
Repairs and Renewals	1,435	2,730
Cleaning and Housekeeping	397	676
Depreciation	939	1,204
	-----	-----
TOTAL FOR YEAR	6,592	10,014
	=====	=====
Allocated to		
Direct Charitable Expenditure	6,092	9,014
Fund Raising and Publicity	250	500
Management and Administration	250	500
	-----	-----
TOTAL ALLOCATION FOR YEAR	6,592	10,014
	=====	=====
<b>3. <u>DIRECT CHARITABLE EXPENDITURE</u></b>		
Materials	5,699	6,706
Rent	1,748	12,505
Wages	121,673	134,408
Lunches	5,506	8,711
Uniforms	627	791
Tea Towels	-	-
Photos	88	-
Books and Toys	-	-
Computer Costs	285	390
Share of Premises Overheads	6,092	9,014
	-----	-----
	141,718	172,525
	=====	=====
<b>4. <u>FUND RAISING AND PUBLICITY COSTS</u></b>		
Fund Raising Expenses	-	-
Share of Premises Overheads	250	500
	-----	-----
	250	500
	=====	=====

## HIGHWAYS AT HAMSTREET

	2020 £	2019 £	
<b>5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u></b>			
Postage, Printing and Stationery	124	304	
Miscellaneous Expenses	1,567	1,019	
Share of Premises Overheads	250	500	
	-----	-----	
	1,941	1,823	
	=====	=====	
<b>6. <u>TANGIBLE FIXED ASSETS</u></b>			
	Fixtures & Fittings	Plant & Equipment	Total
<b><u>Cost</u></b>			
Balance b/f	14,870	19,396	34,266
Additions in year	-	-	-
	-----	-----	-----
At 31 July 2019	14,870	19,396	34,266
	=====	=====	=====
<b><u>Depreciation</u></b>			
Balance b/f	14,869	15,588	30,457
Charge for year	-	939	939
	-----	-----	-----
At 31 July 2019	14,869	16,527	31,396
	=====	=====	=====
<b><u>Net Book Value</u></b>			
At 31 July 2020	1	2,869	2,870
	=====	=====	=====
At 31 July 2019	1	3,808	3,809
	=====	=====	=====
<b>7. <u>RECONCILIATION OF FUNDS</u></b>			<b><u>TOTAL</u></b>
			£
At 1 August 2019			62,130
Surplus-Year ended 31 July 2020			1,513
			-----
			63,643
			=====

## HIGHWAYS AT HAMSTREET

### 8. STAFF COSTS AND NUMBERS

There were (2020-9) staff employed by the charity during the year at a cost of £121,673 (2019-£134,408).

### 9. TRUSTEES REMUNERATION AND EXPENSES

None of the charity's trustees were directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses incurred by its trustees and committee members in connection with its charitable activities. During the year the total amount reimbursed to Trustees and committee members in respect of telephone, postage and other similar expense is reflected in notes 3 and 5.

### 10. FUND RAISING ACTIVITIES

Set out below is the net income generated from the respective fund raising activities during the year.

	2020	2019
	£	£
Various others	2,494	3,286
	-----	-----
	2,494	3,286
	-----	-----

### 11. FUNDS

The total funds of the charity are all unrestricted.

We hereby accept adopt and approve the attached statement of financial activities for the period ended 31 July 2020 and the balance sheet as at 31 July 2020 together with the notes to the accounts.

..... Chairperson

..... Secretary

**HIGHWAYS AT HAMSTREET**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2020**

	ALL FUNDS 2020	ALL FUNDS 2019
	£	£
<b>INCOMING RESOURCES</b>		
Nursery Fees	125,984	152,337
Lunches	5,655	8,814
Uniforms	628	1,022
Tea Towels	-	-
Fund Raising	2,494	3,286
Grants	10,000	11,043
Donations	-	-
Photographs	459	300
Bank Interest	15	12
	-----	-----
<b>TOTAL INCOMING RESOURCES</b>	<b>145,422</b>	<b>176,814</b>
	=====	=====
<b>RESOURCES EXPENDED</b>		
Direct Charitable Expenditure	141,718	172,525
Fund Raising and Publicity Costs	250	500
Management and Administration Costs	1,941	1,823
	-----	-----
	<b>143,909</b>	<b>175,048</b>
	=====	=====
<b>NET INCOMING RESOURCES FOR YEAR</b>	<b>1,513</b>	<b>1,766</b>
	-----	-----
<b>FUND BALANCE CARRIED FORWARD AT 31 JULY</b>	<b>63,643</b>	<b>62,130</b>
	=====	=====

## HIGHWAYS AT HAMSTREET

### BALANCE SHEET

AS AT 31 JULY 2020

	2020	2019
	£	£
TANGIBLE FIXED ASSETS	2,870	3,809
	-----	-----
CURRENT ASSETS		
Stock	1,795	1,924
Sundry Debtors	1,130	1,515
Cash at Bank	63,479	55,811
Cash in Hand	-	-
	-----	-----
	66,404	59,250
	=====	=====
CURRENT LIABILITIES		
Creditors	360	360
Deferred Income	5,271	569
	-----	-----
	5,631	929
	=====	=====
NET CURRENT ASSETS	60,773	58,321
	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES	63,643	62,130
	=====	=====
REPRESENTED BY GENERAL FUNDS	63,643	62,130
	=====	=====

**HIGHWAYS AT HAMSTREET**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 JULY 2020**

<b>INCOME</b>	2020 £	£	2019 £
Nursery Fees	125,984		152,337
Lunches	5,655		8,814
Uniforms	615		1,022
Tea Towels	-		-
Fund Raising	2,494		3,286
Grants	10,000		11,043
Donations	200		-
Photographs	459		300
Bank Interest	15		12
	-----		-----
	145,422		176,814
	-----		-----
<b><u>EXPENDITURE</u></b>			
Materials	5,699		6,706
Rent	1,748		12,505
Wages	121,673		134,408
Lunches	5,506		8,711
Uniforms	627		791
Photos	88		200
Books & Toys	-		-
Insurance	1,593		2,604
Light & Heat	1,732		2,080
Printing, Postage & Stationery	124		304
Telephone	496		720
Computer Costs	285		390
Repairs & Renewals	1,435		2,730
Cleaning & Housekeeping	397		676
Legal and Professional	360		360
Depreciation	939		1,204
Miscellaneous Expenses	1,207		659
	-----		-----
		143,909	175,048
		-----	-----
<b>NET (DEFICIT)/SURPLUS for year</b>		<b>1,513</b>	<b>1,766</b>
		=====	=====