

**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

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

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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
		£	£
INCOMING RESOURCES			
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
		-----	-----
TOTAL INCOMING RESOURCES		172,950	162,964
		=====	=====
RESOURCES EXPENDED			
Direct Charitable Expenditure		161,741	152,426
Fund Raising and Publicity Costs		653	507
Management and Administration Costs		2,412	2,274
		-----	-----
		164,806	155,207
		=====	=====
NET INCOMING RESOURCES FOR PERIOD		8,144	7,757
		-----	-----
FUND BALANCE CARRIED FORWARD AT 31 AUGUST		79,544	71,400
		=====	=====

# 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		
INCOME		£	£	£
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>EXPENDITURE</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>
			=====	=====