

**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 £	
5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u>			
Postage, Printing and Stationery	216	77	
Miscellaneous Expenses	1,101	1,785	
Share of Premises Overheads	650	550	
	-----	-----	
	1,967	2,412	
	=====	=====	
6. <u>TANGIBLE FIXED ASSETS</u>			
	Fixtures & Fittings	Plant & Equipment	Total
<u>Cost</u>			
Balance b/f	14,870	19,396	34,266
Additions in period	-	-	-
	-----	-----	-----
At 31 August 2021	14,870	19,396	34,266
	=====	=====	=====
<u>Depreciation</u>			
Balance b/f	14,869	18,197	33,066
Charge for period	-	602	602
	-----	-----	-----
At 31 August 21	14,869	18,799	33,668
	=====	=====	=====
<u>Net Book Value</u>			
At 31 August 2022	1	1,199	1,200
	=====	=====	=====
At 31 August 2023	1	597	598
	=====	=====	=====
7. <u>RECONCILIATION OF FUNDS</u>			<u>TOTAL</u>
			£
At 1 September 2022			79,544
Deficit-Period ended 31 August2023			(20,122)
			-----
			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>
		=====	=====