

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 Tsarvouli
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 £
2. <u>OVERHEADS</u>		
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
	=====	=====
3. <u>DIRECT CHARITABLE EXPENDITURE</u>		
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
	=====	=====
4. <u>FUND RAISING AND PUBLICITY COSTS</u>		
Fund Raising Expenses	93	60
Share of Premises Overheads	483	495
	-----	-----
	576	555
	=====	=====

HIGHWAYS AT HAMSTREET

	2025 £	2024 £	
5. <u>MANAGEMENT AND ADMINISTRATION COSTS</u>			
Postage, Printing and Stationery	661	780	
Miscellaneous Expenses	860	465	
Share of Premises Overheads	483	495	
	-----	-----	
	2,004	1,740	
	=====	=====	
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	19,229	34,098
Charge for period	-	166	166
	-----	-----	-----
At 31 August 21	14,869	19,395	34,264
	=====	=====	=====
<u>Net Book Value</u>			
At 31 August 2024	1	167	168
	=====	=====	=====
At 31 August 2025	1	1	2
	=====	=====	=====
7. <u>RECONCILIATION OF FUNDS</u>			<u>TOTAL</u>
			£
At 1 September 2024			53,592
Deficit-Period ended 31 August2025			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
INCOMING RESOURCES	£	£
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
	-----	-----
TOTAL INCOMING RESOURCES	220,613	193,155
	=====	=====
RESOURCES EXPENDED		
Direct Charitable Expenditure	208,302	196,690
Fund Raising and Publicity Costs	576	555
Management and Administration Costs	2,004	1,740
	-----	-----
	210,882	198,985
	=====	=====
NET INCOMING RESOURCES FOR PERIOD	9,731	(5,830)
	-----	-----
FUND BALANCE CARRIED FORWARD AT 31 AUGUST	63,323	53,592
	=====	=====

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

	2025		2024
INCOME	£	£	£
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
	-----		-----
<u>EXPENDITURE</u>			
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
		-----	-----
NET (DEFICIT)/SURPLUS for year		9,731	(5,830)
		=====	=====