

THE MOORE HALL PLAYSCHOOL LTD

England & Wales · Charity number 1102054

Details

Other names	THE MOORE HALL PLAYGROUP LTD
Status	Registered
Legal form	Charitable company
Company number	04492844
Registered	2004-02-11
Register	View on the Charity Commission register

Contact

Address	The Harris Hall Church Close Andover SP10 1DP
Phone	07876081026
Email	enquiries@moorehall.co.uk
Website	www.moorehall.co.uk

Activities

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 THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, 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 REGARDLESS OF 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;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Playschool for 2 - 5 year olds

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE ANDOVER AND HARRIS HILL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£169,174	£129,960	-	-
2023-08-31	£132,015	£160,089	-	-
2022-08-31	£145,693	£140,332	-	-
2021-08-31	£105,976	£117,351	-	-
2020-08-31	£121,988	£114,235	-	-

Trustees

Name	Role	Appointed
Freya Wood	Chair	2023-06-12
Carol Norman		2023-06-12
Dawn Brown		2023-06-12
Kayley Ann Williams		2021-03-29

THE MOORE HALL PLAYSCHOOL LTD

England & Wales - Charity number 1102054

Accounts

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2024

Charity Registered Number: 1102054

Company Number: 04492844

These accounts have been
Prepared by:-



38 Bridge Street
Andover SP10 1BW
T: 01264 324103 E: info@oaktreebm.co.uk
www.oaktreebm.co.uk

**THE MOORE HALL PLAYSCHOOL LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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THE MOORE HALL PLAYSCHOOL LTD
LEGAL AND ADMINISTRATIVE INFORMATION

INCORPORATED in England and Wales on 23 July 2002

NUMBER Charity: 1102054
Company: 4492844

DIRECTORS AND TRUSTEES Dawn Olivia Brown
Kayley Williams
Carol Norman
Freya Kookaburra Wood

REGISTERED OFFICE Harris Hall
Church Close
Andover
Hampshire
SP10 1DP

BANKERS Santander
33 High Street
Andover
Hampshire
SP10 1LT

ACCOUNTANTS Oaktree Accountants Ltd
38 Bridge St
Andover
Hampshire
SP10 1BW

THE MOORE HALL PLAYSCHOOL LTD

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The Trustees have adopted the provisions of the Charities FRSSE SORP (effective January 2015)

Object of the charity, principal activities and organisation of our work

The Charity is constituted as a company Limited by Guarantee and is therefore governed by a memorandum and articles of association.

The charity's objects are to enhance the development and education of children through community groups and by: -

- a) Offering appropriate play, education and care facilities and training courses, 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.
- c) Instigating and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Transactions and Financial Position

The Statement of Financial Activities shows net profit for the year of £39,213 and the reserves stand at £58,729. These reserves are sufficient to support the Charity's activities in the medium term, but the adequacy of fees charged to parents will be kept under review by the directors and trustees.

Reserves

The present levels of Government funding and fees payable by parents are adequate to support the continuation of the Playschool. The Trustees continually monitor the financial position, with a view to increasing fees charged to parents if necessary.

Directors and Trustees

The following have served as directors and trustees in the period from 1 September 2023 to the date of this report.

Dawn Olivia Brown
Kayley Williams
Carol Norman
Freya Kookaburra Wood

Recruitment and appointment of new directors and trustees

The existing directors and trustees discuss possible new appointments throughout the year, and generally seek to make those appointments from parents who have expressed a willingness to be involved in running the playschool

Risk Management

The Playschool actively reviews the major risks that it faces and believes that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the advent of adverse conditions. Other operational and business risks have been examined and the trustees confirm they have established systems in place to mitigate the significant risks.

Independent Examiners

A resolution to reappoint Oaktree Accountants Ltd as independent examiners to the charity will be put at the next AGM.

Approval

Kayley Williams

**THE MOORE HALL PLAYSCHOOL LTD
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MOORE HALL PLAYSCHOOL LTD
FOR THE YEAR ENDED 31 AUGUST 2024**

I report on the accounts of the Trust for the year ended 31 August 2024 which are set out on pages 4 to 8.

Respective Responsibilities of Trustee and Examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

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 requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

A Miles MAAT
Oaktree Accountants Ltd
38 Bridge St
Andover
Hampshire SP10 1BW

17/06/2025

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS (INCORPORATING AND INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024

Activities relating to the work of the Charity:

				2024	2023
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Incoming Resources					
Incoming Resources from generated funds:					
Voluntary income					
Donations and grants					
Activities for generating funds:					
Fundraising		2098		2098	0
Investment income		36			87
Incoming Resources from charitable activities:					
Fees			163898	163898	131272
Grants	2		3142	3142	656
TOTAL INCOME		2134	167040	169174	132015
Resources Expended					
Costs of generating funds					
Costs of generating voluntary income					
Fundraising:					
Cost of goods sold and other costs	3	4244		4244	5845
				0	0
Charitable activities	3		123734	123734	152175
				0	0
Governance costs	3	1982		1982	2141
		6226	123734	129960	160161
NET MOVEMENT IN FUNDS		-4092	43306	39213	-28146

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MOORE HALL PLAYSCHOOL LTD
BALANCE SHEET AS AT 31 AUGUST 2024

			2024	2023
Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Fixed Assets				
Tangible Assets		6976	6976	6867
Current Assets				
Stock	10		10	10
Prepayments and accrued income			0	0
Other Debtors		85	85	85
Cash at bank and in hand	39530	12368	51898	13976
	39540	12453	51994	14071
Creditors				
Amounts due within one year	-571	811	240	1421
Net Current Assets				
	40111	11643	51754	40580
Net Assets				
	40111	11643	58730	19517
Funds				
Unrestricted funds			-25344	-21252
Restricted funds			84147	40841
			58802	19589

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- a) Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006.
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus of deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015)

The financial statements were approved by the Board of Trustees on 12/06/2025 and were signed on its behalf by

Kayley Williams

.....
 Kayley Williams
 Chairperson/Trustee

17/06/2025

THE MOORE HALL PLAYSCHOOL LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Basis of accounting

The financial statements have been prepared on the historical cost basis.

Income recognition

Income is included on receipt. Funding from Hampshire County Council is used for running the company.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Property Improvements	0% straight line basis
Furniture and equipment	18% reducing balance basis
Computer equipment	18% straight line basis

Cash flow statement

The company qualifies as a small entity under the terms of section 477 of the Companies Act 2006. As a consequence it is exempt from the requirement to publish a cashflow statement.

Stock

The stock of items for re-sale is included at the lower of cost or net realisable value.

2. Grants

	2024	2023
	£	£
Hampshire County Council	148371	123818
Nursery Milk Scheme	0	0
	148371	123818

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

3. Charitable Expenditure	2024	2023
	£	£
Fundraising: Cost of goods sold and other costs		
Items for re-sale	1316.93	1269
Photographs	69.56	102
Equipment Purchases	2101.39	4506
Sundry expenses	756	0
Charitable activities		
Wages	108184	127126
Pension costs	1875	2211
Gift cards	100	203
Consumables	902	954
Rent	8260	14874
Telephone and internet	683	649
Advertising/website	0	538
Insurance	416	560
Office costs	1682	2228
Depreciation	271	217
Cleaning	952	1108
Training	378	1394
Repairs and Maintenance	0	136
Sundry expenses	32	51
Governance costs		
DBS checks	110	71
Ofsted costs	50	50
ICO	35	35
Accountancy and payroll	1787	1913
	<u>129960</u>	<u>160194</u>

4. Taxation

The Company is a registered charity. A registered Charity's income is exempt from taxation under S505 taxes Act 1998. The company is not registered for VAT.

5. Tangible Fixed Assets

	Property Improvements	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
COST				
At 1 September 2023	9503	8775	3865	22143
Additions			349	349
At 31 August 2024	<u>9503</u>	<u>8775</u>	<u>4214</u>	<u>22492</u>
DEPRECIATION				
At 1 September 2023	3624	8119	3533	15276
Charge for year		118	122	118
At 31 August 2024	<u>3624</u>	<u>8237</u>	<u>3655</u>	<u>15516</u>
NET BOOK VALUE				
At 31 August 2024	<u>5879</u>	<u>538</u>	<u>559</u>	<u>6976</u>
At 31 August 2023	<u>5879</u>	<u>656</u>	<u>332</u>	<u>6867</u>

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

6. Stock

	2024	2023
	£	£
Items for re-sale	<u>10</u>	<u>10</u>

7. Creditors: amounts falling due within one year

Trade creditors	136	368
Deposits	675	675
Paye	-1999	0
Wages payable	0	-995
Pensions payable	424	368
Accruals	1005	1005
	<u>240</u>	<u>1421</u>

8. Unrestricted funds

	2024	2023
	£	£
Brought forward	-21252	-13426
Net movement in funds	-4092	-7826
Carried forward	<u>-25344</u>	<u>-21252</u>

9. Restricted funds

	2024	2023
	£	£
Brought forward	40841	61088
Net movement in funds	43306	-20247
Carried forward	<u>84147</u>	<u>40841</u>
	58802	19589

THE MOORE HALL PLAYSCHOOL LTD

England & Wales - Charity number 1102054

Accounts

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2023

Charity Registered Number: 1102054

Company Number: 04492844

These accounts have been
Prepared by:-



38 Bridge Street
Andover SP10 1BW
T: 01264 324103 E: info@oaktreebm.co.uk
www.oaktreebm.co.uk

**THE MOORE HALL PLAYSCHOOL LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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THE MOORE HALL PLAYSCHOOL LTD

LEGAL AND ADMINISTRATIVE INFORMATION

INCORPORATED	in England and Wales on 23 July 2002	
NUMBER	Charity:	1102054
	Company:	4492844
DIRECTORS AND TRUSTEES	Kayley Ann Williams	
	Dawn Olivia Brown	appointed 12 June 2023
	Carol Norman	appointed 12 June 2023
	Donna Silcock	appointed 12 June 2023
	Freya Kookaburra Wood	appointed 12 June 2023
	Joanne Victoria Pearce	resigned 24 March 2023
	Leanne Reeves	resigned 12 June 2023
	Michael James Stubbs	resigned 12 June 2023
REGISTERED OFFICE	Harris Hall Church Close Andover Hampshire SP10 1DP	
BANKERS	Santander 33 High Street Andover Hampshire SP10 1LT	
ACCOUNTANTS	Oaktree Accountants Ltd 38 Bridge St Andover Hampshire SP10 1BW	

THE MOORE HALL PLAYSCHOOL LTD

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The Trustees have adopted the provisions of the Charities FRSSE SORP (effective January 2015)

Object of the charity, principal activities and organisation of our work

The Charity is constituted as a company Limited by Guarantee and is therefore governed by a memorandum and articles of association.

The charity's objects are to enhance the development and education of children through community groups and by: -

- a) Offering appropriate play, education and care facilities and training courses, 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.
- c) Instigating and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Transactions and Financial Position

The Statement of Financial Activities shows net profit for the year of £7753, and the reserves stand at £54109. These reserves are sufficient to support the Charity's activities in the medium term, but the adequacy of fees charged to parents will be kept under review by the directors and trustees.

Reserves

The present levels of Government funding and fees payable by parents are adequate to support the continuation of the Playschool. The Trustees continually monitor the financial position, with a view to increasing fees charged to parents if necessary.

Directors and Trustees

The following have served as directors and trustees in the period from 1 September 2022 to the date of this report.

Joanne Pearce		<i>resigned 24 March 2023</i>
Dawn Olivia Brown	<i>appointed 12 June 2023</i>	
Kayley Williams		
Leanne Reeves	<i>appointed 9 March 2023</i>	<i>resigned 12 June 2023</i>
Michael James Stubbs	<i>appointed 9 March 2023</i>	<i>resigned 12 June 2023</i>
Carol Norman	<i>appointed 12 June 2023</i>	
Donna Silcock	<i>appointed 12 June 2023</i>	
Freya Kookaburra Wood	<i>appointed 12 June 2023</i>	

Recruitment and appointment of new directors and trustees

The existing directors and trustees discuss possible new appointments throughout the year, and generally seek to make those appointments from parents who have expressed a willingness to be involved in running the playschool.

Risk Management

The Playschool actively reviews the major risks that it faces and believes that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the advent of adverse conditions. Other operational and business risks have been examined and the trustees confirm they have established systems in place to mitigate the significant risks.

Independent Examiners

A resolution to reappoint Oaktree Accountants Ltd as independent examiners to the charity will be put at the next AGM.

Approval

Kayley Williams

**THE MOORE HALL PLAYSCHOOL LTD
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MOORE HALL PLAYSCHOOL LTD
FOR THE YEAR ENDED 31 AUGUST 2023**

I report on the accounts of the Trust for the year ended 31 August 2023 which are set out on pages 4 to 8.

Respective Responsibilities of Trustee and Examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

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 requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

L MacGinnis MAAT
Oaktree Accountants Ltd
38 Bridge St
Andover
Hampshire SP10 1BW

28/05/2024

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS (INCORPORATING AND INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023

Activities relating to the work of the Charity:

			2023	2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds:				
Voluntary income				
Donations and grants				
Activities for generating funds:				
Fundraising			0	0
Investment income		87	87	9
Incoming Resources from charitable activities:				
Fees			131272	130668
Grants	2		656	15016
TOTAL INCOME		87	131928	132015
Resources Expended				
Costs of generating funds				
Costs of generating voluntary income				
Fundraising:				
Cost of goods sold and other costs	3	5845	5845	9759
			0	0
Charitable activities	3		152175	127980
			0	0
Governance costs	3	2068	2068	2593
		7913	152175	160089
NET MOVEMENT IN FUNDS		-7826	-20247	-28074
				5361

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MOORE HALL PLAYSCHOOL LTD
BALANCE SHEET AS AT 31 AUGUST 2023

			2023	2022
Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Fixed Assets				
Tangible Assets		6939	6939	7083
Current Assets				
Stock	10		10	10
Prepayments and accrued income			0	0
Other Debtors		85	85	85
Cash at bank and in hand	2222	11753	13975	43421
	<u>2232</u>	<u>11839</u>	<u>14071</u>	<u>43517</u>
Creditors				
Amounts due within one year	378	1043	1421	2937
Net Current Assets				
	1854	10796	12650	40580
Net Assets				
	<u><u>1854</u></u>	<u><u>17735</u></u>	<u><u>19589</u></u>	<u><u>47663</u></u>
 Funds				
Unrestricted funds			-21251	-13425
Restricted funds			40841	61088
			<u><u>19589</u></u>	<u><u>47663</u></u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- a) Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006.
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus of deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015)

The financial statements were approved by the Board of Trustees on 28nd May 2024 and were signed on its behalf by

Kayley Williams

.....
 Kayley Williams
 Chairperson/Trustee

28/05/2024

THE MOORE HALL PLAYSCHOOL LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Basis of accounting

The financial statements have been prepared on the historical cost basis.

Income recognition

Income is included on receipt. Funding from Hampshire County Council is used for running the company.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Property Improvements	5% straight line basis
Furniture and equipment	25% reducing balance basis
Computer equipment	33% straight line basis

Cash flow statement

The company qualifies as a small entity under the terms of section 477 of the Companies Act 2006. As a consequence it is exempt from the requirement to publish a cashflow statement.

Stock

The stock of items for re-sale is included at the lower of cost or net realisable value.

2. Grants

	2023	2022
	£	£
Hampshire County Council	123818	115597
Nursery Milk Scheme	0	0
	<u>123818</u>	<u>115597</u>

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

3. Charitable Expenditure	2023	2022
	£	£
Fundraising: Cost of goods sold and other costs		
Items for re-sale	1269	1310
Photographs	70	189
Equipment Purchases	4506	8261
Sundry expenses		
Charitable activities		
Wages	127126	105531
Pension costs	2211	1355
Gift cards	203	750
Consumables	954	839
Rent	14874	14904
Telephone and internet	649	682
Advertising/website	538	0
Insurance	560	387
Office costs	2228	1419
Depreciation	144	545
Cleaning	1108	1327
Training	1394	315
Repairs and Maintenance	136	329
Sundry expenses	51	30
Governance costs		
DBS checks	71	434
Ofsted costs	50	50
ICO	35	35
Accountancy and payroll	1913	2075
	<u>160089</u>	<u>140765</u>

4. Taxation

The Company is a registered charity. A registered Charity's income is exempt from taxation under S505 taxes Act 1998. The company is not registered for VAT.

5. Tangible Fixed Assets

	Property	Furniture &	Computer	
	Improvements	Equipment	Equipment	Total
	£	£	£	£
COST				
At 1 September 2022	9503	8775	3865	22143
Additions				0
At 31 August 2023	<u>9503</u>	<u>8775</u>	<u>3865</u>	<u>22143</u>
DEPRECIATION				
At 1 September 2022	3624	7975	3461	15060
Charge for year		144	73	144
At 31 August 2023	<u>3624</u>	<u>8119</u>	<u>3461</u>	<u>15204</u>
NET BOOK VALUE				
At 31 August 2023	<u>5879</u>	<u>656</u>	<u>404</u>	<u>6939</u>
At 31 August 2022	<u>5879</u>	<u>800</u>	<u>404</u>	<u>7083</u>

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

6. Stock

	2023	2022
	£	£
Items for re-sale	10	10

7. Creditors: amounts falling due within one year

Trade creditors	368	
Deposits	675	1853
Paye		
Wages payable	-995	5
Pensions payable	368	113
Accruals	1005	966
	1421	2937

8. Unrestricted funds

	2023	2022
	£	£
Brought forward	-13425	-1082
Net movement in funds	-7826	-12343
Carried forward	-21251	-13425

9. Restricted funds

	2023	2022
	£	£
Brought forward	61088	43816
Net movement in funds	-20247	17272
Carried forward	40841	61088

THE MOORE HALL PLAYSCHOOL LTD

England & Wales - Charity number 1102054

Accounts

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2022

Charity Registered Number: 1102054

Company Number: 04492844

These accounts have been
Prepared by:-



38 Bridge Street
Andover SP10 1BW
T: 01264 324103 E: info@oaktreebm.co.uk
www.oaktreebm.co.uk

**THE MOORE HALL PLAYSCHOOL LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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THE MOORE HALL PLAYSCHOOL LTD
LEGAL AND ADMINISTRATIVE INFORMATION

INCORPORATED	in England and Wales on 23 July 2002	
NUMBER	Charity:	1102054
	Company:	4492844
DIRECTORS AND TRUSTEES	Kayley Ann Williams	
	Toni Michelle Charles	Resigned 9 June 2022
	Joanne Victoria Pearce	
	Leanne Reeves	appointed 9 March 2022
	Michael James Stubbs	appointed 9 March 2022
REGISTERED OFFICE	Harris Hall Church Close Andover Hampshire SP10 1DP	
BANKERS	Santander 33 High Street Andover Hampshire SP10 1LT	
ACCOUNTANTS	Oaktree Accountants Ltd 38 Bridge St Andover Hampshire SP10 1BW	

THE MOORE HALL PLAYSCHOOL LTD

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of the Charities FRSSE SORP (effective January 2015)

Object of the charity, principal activities and organisation of our work

The Charity is constituted as a company Limited by Guarantee and is therefore governed by a memorandum and articles of association.

The charity's objects are to enhance the development and education of children through community groups and by: -

- a) Offering appropriate play, education and care facilities and training courses, 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.
- c) Instigating and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Transactions and Financial Position

The Statement of Financial Activities shows net profit for the year of £7753, and the reserves stand at £54109. These reserves are sufficient to support the Charity's activities in the medium term, but the adequacy of fees charged to parents will be kept under review by the directors and trustees.

Reserves

The present levels of Government funding and fees payable by parents are adequate to support the continuation of the Playschool. The Trustees continually monitor the financial position, with a view to increasing fees charged to parents if necessary.

Directors and Trustees

The following have served as directors and trustees in the period from 1 September 2021 to the date of this report.

Joanne Pearce		
Toni Charles	<i>appointed 29 October 2020</i>	<i>Resigned 9 June 2022</i>
Kayley Williams	<i>appointed 29 March 2021</i>	
Leanne Reeves	<i>appointed 9 March 2022</i>	
Michael James Stubbs	<i>appointed 9 March 2022</i>	

Recruitment and appointment of new directors and trustees

The existing directors and trustees discuss possible new appointments throughout the year, and generally seek to make those appointments from parents who have expressed a willingness to be involved in running the playschool.

Risk Management

The Playschool actively reviews the major risks that it faces and believes that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the advent of adverse conditions. Other operational and business risks have been examined and the trustees confirm they have established systems in place to mitigate the significant risks.

Independent Examiners

A resolution to reappoint Oaktree Accountants Ltd as independent examiners to the charity will be put at the next AGM.

Approval

Kayley Williams

**THE MOORE HALL PLAYSCHOOL LTD
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MOORE HALL PLAYSCHOOL LTD
FOR THE YEAR ENDED 31 AUGUST 2022**

I report on the accounts of the Trust for the year ended 31 August 2022 which are set out on pages 4 to 8.

Respective Responsibilities of Trustee and Examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

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 requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

L MacGinnis MAAT
Oaktree Accountants Ltd
38 Bridge St
Andover
Hampshire SP10 1BW

22/05/2023

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS (INCORPORATING AND INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022

Activities relating to the work of the Charity:

			2022	2021
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds:				
Voluntary income				
Donations and grants				
Activities for generating funds:				
Fundraising			0	0
Investment income		9	9	3
Incoming Resources from charitable activities:				
Fees			130668	20620
Grants	2		15016	85354
TOTAL INCOME		9	145685	145693
Resources Expended				
Costs of generating funds				
Costs of generating voluntary income				
Fundraising:				
Cost of goods sold and other costs	3	9759	9759	2309
			0	0
Charitable activities	3		127980	112928
			0	0
Governance costs	3	2593	2593	2114
		12352	127980	117351
NET MOVEMENT IN FUNDS		-12343	17705	5362
				-11374

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MOORE HALL PLAYSCHOOL LTD
BALANCE SHEET AS AT 31 AUGUST 2022

Notes			2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Fixed Assets				
Tangible Assets		7516	7516	6329
Current Assets				
Stock	10		10	10
Prepayments and accrued income			0	0
Other Debtors		85	85	85
Cash at bank and in hand	23256	20165	43421	38790
	<u>23266</u>	<u>20250</u>	<u>43516</u>	<u>38885</u>
Creditors				
Amounts due within one year	1084	1853	2937	2480
Net Current Assets	22182	18398	40580	36405
Net Assets	<u><u>22182</u></u>	<u><u>25914</u></u>	<u><u>48096</u></u>	<u><u>42734</u></u>
Funds				
Unrestricted funds			-13425	-1082
Restricted funds			61521	43816
			<u><u>48096</u></u>	<u><u>42734</u></u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st August 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- a) Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006.
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015)

The financial statements were approved by the Board of Trustees on 22nd May 2023 and were signed on its behalf by

Kayley Williams

.....
 Kayley Williams
 Chairperson/Trustee

22/05/2023

THE MOORE HALL PLAYSCHOOL LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Basis of accounting

The financial statements have been prepared on the historical cost basis.

Income recognition

Income is included on receipt. Funding from Hampshire County Council is used for running the company.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Property Improvements	5% straight line basis
Furniture and equipment	25% reducing balance basis
Computer equipment	33% straight line basis

Cash flow statement

The company qualifies as a small entity under the terms of section 477 of the Companies Act 2006. As a consequence it is exempt from the requirement to publish a cashflow statement.

Stock

The stock of items for re-sale is included at the lower of cost or net realisable value.

2. Grants

	2022	2021
	£	£
Hampshire County Council	115597	85354
Nursery Milk Scheme	0	0
	<u>115597</u>	<u>85354</u>

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

3. Charitable Expenditure	2022	2021
	£	£
Fundraising: Cost of goods sold and other costs		
Items for re-sale	1310	602
Photographs	189	150
Equipment Purchases	8261	1418
Sundry expenses		138
Charitable activities		
Wages	105531	90471
Pension costs	1355	798
Gift cards	750	342
Consumables	839	2846
Rent	14904	14844
Telephone and internet	682	485
Day trips		0
Insurance	387	380
Photocopier rental	598	301
Office costs	821	153
Depreciation	112	462
Cleaning	1327	1245
Training	315	168
Repairs and Maintenance	329	283
Sundry expenses	30	150
Governance costs		
DBS checks	434	128
Ofsted costs	50	100
ICO	35	40
Accountancy and payroll	2075	1846
	<u>140332</u>	<u>117351</u>

4. Taxation

The Company is a registered charity. A registered Charity's income is exempt from taxation under S505 taxes Act 1998. The company is not registered for VAT.

5. Tangible Fixed Assets

	Property Improvements	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
COST				
At 1 September 2021	9503	8775	2566	20844
Additions			1299	1299
At 31 August 2022	<u>9503</u>	<u>8775</u>	<u>3865</u>	<u>22143</u>
DEPRECIATION				
At 1 September 2021	3624	8325	2566	14515
Charge for year		112	433	112
At 31 August 2022	<u>3624</u>	<u>8437</u>	<u>2566</u>	<u>14627</u>
NET BOOK VALUE				
At 31 August 2022	<u>5879</u>	<u>338</u>	<u>1299</u>	<u>7516</u>
At 31 August 2021	<u>5879</u>	<u>450</u>	<u>0</u>	<u>6329</u>

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

6. Stock

	2022	2021
	£	£
Items for re-sale	10	10

7. Creditors: amounts falling due within one year

Trade creditors		310
Deposits	1853	563
Paye		655
Wages payable	5	7
Pensions payable	113	26
Accruals	966	920
	2937	2480

8. Unrestricted funds

	2022	2021
	£	£
Brought forward	-1082	3338
Net movement in funds	-12343	-4420
Carried forward	-13425	-1082

9. Restricted funds

	2022	2021
	£	£
Brought forward	43816	50771
Net movement in funds	17705	-6955
Carried forward	61521	43816

THE MOORE HALL PLAYSCHOOL LTD

England & Wales - Charity number 1102054

Accounts

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2021

Charity Registered Number: 1102054

Company Number: 04492844

These accounts have been
Prepared by:-



38 Bridge Street
Andover SP10 1BW
T: 01264 324103 E: info@oaktreebm.co.uk
www.oaktreebm.co.uk

**THE MOORE HALL PLAYSCHOOL LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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THE MOORE HALL PLAYSCHOOL LTD
LEGAL AND ADMINISTRATIVE INFORMATION

INCORPORATED	in Engalnd and Wales on 23 July 2002
NUMBER	Charity: 1102054 Company: 4492844
DIRECTORS AND TRUSTEES	Kayley Ann Williams Toni Michelle Charles Joanne Victoria Pearce Tamsin Taylor-Dalley
REGISTERED OFFICE	Harris Hall Church Close Andover Hampshire SP10 1DP
BANKERS	Santander 33 High Street Andover Hampshire SP10 1LT
ACCOUNTANTS	Oaktree Accountants Ltd 38 Bridge St Andover Hampshire SP10 1BW

THE MOORE HALL PLAYSCHOOL LTD

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The Trustees have adopted the provisions of the Charities FRSSE SORP (effective January 2015)

Object of the charity, principal activities and organisation of our work

The Charity is constituted as a company Limited by Guarantee and is therefore governed by a memorandum and articles of association.

The charity's objects are to enhance the development and education of children through community groups and by: -

- a) Offering appropriate play, education and care facilities and training courses, 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.
- c) Instigating and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Transactions and Financial Position

The Statement of Financial Activities shows net profit for the year of £7753, and the reserves stand at £54109. These reserves are sufficient to support the Charity's activities in the medium term, but the adequacy of fees charged to parents will be kept under review by the directors and trustees.

Reserves

The present levels of Government funding and fees payable by parents are adequate to support the continuation of the Playschool. The Trustees continually monitor the financial position, with a view to increasing fees charged to parents if necessary.

Directors and Trustees

The following have served as directors and trustees in the period from 1 September 2020 to the date of this report.

Kayleigh Gove	<i>appointed 16 October 2021</i>	<i>resigned 21 April 2021</i>
Timothy Gove	<i>appointed 9 January 2021</i>	<i>resigned 21 April 2021</i>
John Mcseveney	<i>appointed 16 October 2021</i>	<i>resigned 21 April 2021</i>
Joanne Pearce		
Toni Charles	<i>appointed 29 October 2021</i>	
Kayley Williams	<i>appointed 29 March 2021</i>	
Tamsin Taylor-Dalley	<i>appointed 1 October 2021</i>	

Recruitment and appointment of new directors and trustees

The existing directors and trustees discuss possible new appointments throughout the year, and generally seek to make those appointments from parents who have expressed a willingness to be involved in running the playschool.

Risk Management

The Playschool actively reviews the major risks that it faces and believes that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. Other operational and business risks have been examined and the trustees confirm they have established systems in place to mitigate the significant risks.

Independent Examiners

A resolution to reappoint Oaktree Accountants Ltd as independent examiners to the charity will be put at the next AGM.

Approval

Kayley Williams

**THE MOORE HALL PLAYSCHOOL LTD
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MOORE HALL PLAYSCHOOL LTD
FOR THE YEAR ENDED 31 AUGUST 2021**

I report on the accounts of the Trust for the year ended 31 August 2021 which are set out on pages 4 to 8.

Respective Responsibilities of Trustee and Examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

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 requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

L MacGinnis MAAT
Oaktree Accountants Ltd
38 Bridge St
Andover
Hampshire SP10 1BW

11/05/2021

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS (INCORPORATING AND INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021

Activities relating to the work of the Charity:

			2021	2020
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
Incoming Resources				
Incoming Resources from generated funds:				
Voluntary income				
Donations and grants				
Activities for generating funds:				
Fundraising			0	34
Investment income		3	3	153
Incoming Resources from charitable activities:				
Fees			20620	22963
Grants	2		85354	98838
TOTAL INCOME		3	105973	105976
Resources Expended				
Costs of generating funds				
Costs of generating voluntary income				
Fundraising:				
Cost of goods sold and other costs	3	2309	2309	1719
			0	0
Charitable activities	3		112928	110719
			0	0
Governance costs	3	2114	2114	1797
		4423	112928	114235
NET MOVEMENT IN FUNDS		-4420	-6955	-11374
			7753	

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MOORE HALL PLAYSCHOOL LTD
BALANCE SHEET AS AT 31 AUGUST 2021

Notes	Unrestricted Funds £	Restricted Funds £	2021	2020
			Total Funds £	Total Funds £
Fixed Assets				
Tangible Assets		6329	6329	6791
Current Assets				
Stock	10		10	10
Prepayments and accrued income			0	0
Other Debtors		85	85	85
Cash at bank and in hand	9634	29156	38790	49386
	<u>9644</u>	<u>29241</u>	<u>38885</u>	<u>49481</u>
Creditors				
Amounts due within one year	1607	873	2480	2163
Net Current Assets	8037	28368	36405	47318
Net Assets	<u>8037</u>	<u>34697</u>	<u>42734</u>	<u>54109</u>

Funds			
Unrestricted funds		-1082	3338
Restricted funds		43816	50771
		<u>42735</u>	<u>54109</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- a) Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006.
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015)

The financial statements were approved by the Board of Trustees on 25th May 2021 and were signed on its behalf by

.....
 Kayley Williams
 Chairperson/Trustee

THE MOORE HALL PLAYSCHOOL LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Basis of accounting

The financial statements have been prepared on the historical cost basis.

Income recognition

Income is included on receipt. Funding from Hampshire County Council is used for running the company.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Property Improvements	5% straight line basis
Furniture and equipment	25% reducing balance basis
Computer equipment	33% straight line basis

Cash flow statement

The company qualifies as a small entity under the terms of section 477 of the Companies Act 2006. As a consequence it is exempt from the requirement to publish a cashflow statement.

Stock

The stock of items for re-sale is included at the lower of cost or net realisable value.

2. Grants

	2021	2020
	£	£
Hampshire County Council	85354	98838
Nursery Milk Scheme	0	0
	85354	98838

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

3. Charitable Expenditure	2021	2020
	£	£
Fundraising: Cost of goods sold and other costs		
Items for re-sale	602	386
Photographs	150	100
Equipment Purchases	1418	1088
Sundry expenses	138	145
Charitable activities		
Wages	90471	89751
Pension costs	798	947
Gift cards	342	
Consumables	2846	2029
Rent	14844	13644
Telephone and internet	485	409
Day trips	0	0
Insurance	380	380
Photocopier rental	301	1034
Office costs	153	120
Depreciation	462	509
Cleaning	1245	1365
Training	168	320
Repairs and Maintenance	283	211
Sundry expenses	150	0
Governance costs		
DBS checks	128	24
Ofsted costs	100	0
ICO	40	
Accountancy and payroll	1846	1773
	117351	114235

4. Taxation

The Company is a registered charity. A registered Charity's income is exempt from taxation under S505 taxes Act 1998. The company is not registered for VAT.

5. Tangible Fixed Assets

	Property Improvements	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
COST				
At 1 September 2020	9503	8775	2566	20844
Additions				0
At 31 August 2021	9503	8775	2566	20844
DEPRECIATION				
At 1 September 2020	3624	7863	2566	14053
Charge for year		462		462
At 31 August 2021	3624	8325	2566	14515
NET BOOK VALUE				
At 31 August 2021	5879	450	0	6329
At 31 August 2020	5879	912	0	6791

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

6. Stock

	2021	2020
	£	£
Items for re-sale	<u>10</u>	<u>10</u>

7. Creditors: amounts falling due within one year

Trade creditors	310	451
Deposits	563	517
Paye	655	192
Wages payable	7	0
Pensions payable	26	203
Accruals	920	800
	<u>2480</u>	<u>2163</u>

8. Unrestricted funds

	2021	2020
	£	£
Brought forward	3338	6667
Net movement in funds	-4420	-3329
Carried forward	<u>-1082</u>	<u>3338</u>

9. Restricted funds

	2021	2020
	£	£
Brought forward	50771	39689
Net movement in funds	-6955	11082
Carried forward	<u>43816</u>	<u>50771</u>

THE MOORE HALL PLAYSCHOOL LTD

England & Wales - Charity number 1102054

Accounts

Charity Number:

1102054

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 August 2020

Charity Registered Number: 1102054

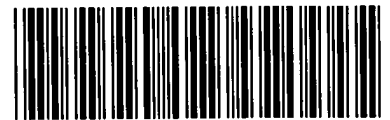
Company Number: 04492844

These accounts have been
Prepared by:-


Oaktree
ACCOUNTANTS

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Andover SP10 1BW
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COMPANIES HOUSE

**THE MOORE HALL PLAYSCHOOL LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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THE MOORE HALL PLAYSCHOOL LTD

LEGAL AND ADMINISTRATIVE INFORMATION

INCORPORATED	in England and Wales on 23 July 2002
NUMBER	Charity: 1102054 Company: 4492844
DIRECTORS AND TRUSTEES	Kayley Ann Williams Toni Michelle Charles Joanne Victoria Pearce Tamsin Taylor-Dalley
REGISTERED OFFICE	Harris Hall Church Close Andover Hampshire SP10 1DP
BANKERS	Santander 33 High Street Andover Hampshire SP10 1LT
ACCOUNTANTS	Oaktree Accountants Ltd 38 Bridge St Andover Hampshire SP10 1BW

THE MOORE HALL PLAYSCHOOL LTD

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The Trustees have adopted the provisions of the Charities FRSSE SORP (effective January 2015)

Object of the charity, principal activities and organisation of our work

The Charity is constituted as a company Limited by Guarantee and is therefore governed by a memorandum and articles of association.

The charity's objects are to enhance the development and education of children through community groups and by: -

- a) Offering appropriate play, education and care facilities and training courses, 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.
- c) Instigating and adhering to and furthering the aims and objectives of the Pre-School Learning Alliance.

Transactions and Financial Position

The Statement of Financial Activities shows net profit for the year of £7753, and the reserves stand at £54109. These reserves are sufficient to support the Charity's activities in the medium term, but the adequacy of fees charged to parents will be kept under review by the directors and trustees.

Reserves

The present levels of Government funding and fees payable by parents are adequate to support the continuation of the Playschool. The Trustees continually monitor the financial position, with a view to increasing fees charged to parents if necessary.

Directors and Trustees

The following have served as directors and trustees in the period from 1 September 2019 to the date of this report.

Kayleigh Gove	appointed 16 October 2020	resigned 21 April 2021
Timothy Gove	appointed 9 January 2020	resigned 21 April 2021
John Mcseveney	appointed 16 October 2020	resigned 21 April 2021
Joanne Pearce		
Toni Charles	appointed 29 October 2020	
Kayley Williams	appointed 29 March 2021	
Tamsin Taylor-Dalley	appointed 1 October 2020	

Recruitment and appointment of new directors and trustees

The existing directors and trustees discuss possible new appointments throughout the year, and generally seek to make those appointments from parents who have expressed a willingness to be involved in running the playschool.

Risk Management

The Playschool actively reviews the major risks that it faces and believes that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the advent of adverse conditions. Other operational and business risks have been examined and the trustees confirm they have established systems in place to mitigate the significant risks.

Independent Examiners

A resolution to reappoint Oaktree Accountants Ltd as independent examiners to the charity will be put at the next AGM.

Approval

Kayley Williams

**THE MOORE HALL PLAYSCHOOL LTD
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MOORE HALL PLAYSCHOOL LTD
FOR THE YEAR ENDED 31 AUGUST 2020**

I report on the accounts of the Trust for the year ended 31 August 2020 which are set out on pages 4 to 8.

Respective Responsibilities of Trustee and Examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity, 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 no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

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 requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

L MacGinnis MAAT
Oaktree Accountants Ltd
38 Bridge St
Andover
Hampshire SP10 1BW

11/05/2021

THE MOORE HALL PLAYSCHOOL LTD
FINANCIAL STATEMENTS (INCORPORATING AND INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2020

Activities relating to the work of the Charity:

				2020	2019
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Incoming Resources					
Incoming Resources from generated funds:					
Voluntary income					
Donations and grants					
Activities for generating funds:					
Fundraising		34		34	350
Investment income		153		153	184
Incoming Resources from charitable activities:					
Fees			22963	22963	17006
Grants	2		98838	98838	87794
TOTAL INCOME		187	121801	121988	105334
Resources Expended					
Costs of generating funds					
Costs of generating voluntary income					
Fundraising:					
Cost of goods sold and other costs	3	1719		1719	4546
				0	0
Charitable activities	3		110719	110719	98350
				0	
Governance costs	3	1797		1797	1475
		3516	110719	114235	104371
NET MOVEMENT IN FUNDS		-3329	11082	7753	963

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MOORE HALL PLAYSCHOOL LTD
BALANCE SHEET AS AT 31 AUGUST 2020

Notes			2020	2019
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Fixed Assets				
Tangible Assets		6791	6791	7300
Current Assets				
Stock	10		10	10
Prepayments and accrued income			0	0
Other Debtors		85	85	85
Cash at bank and in hand	21233	28153	49386	41194
	<u>21243</u>	<u>28238</u>	<u>49481</u>	<u>41289</u>
Creditors				
Amounts due within one year	1195	968	2163	2233
Net Current Assets	20048	27270	47318	39056
Net Assets	<u>20048</u>	<u>34061</u>	<u>54109</u>	<u>46356</u>
Funds				
Unrestricted funds			3338	6667
Restricted funds			50771	39689
			<u>54109</u>	<u>46356</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st August 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- a) Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006.
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015)

The financial statements were approved by the Board of Trustees on 25th May 2021 and were signed on its behalf by



Kayley Williams
 Chairperson/Trustee

THE MOORE HALL PLAYSCHOOL LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1. ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Basis of accounting

The financial statements have been prepared on the historical cost basis.

Income recognition

Income is included on receipt. Funding from Hampshire County Council is used for running the company.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Property Improvements	5% straight line basis
Furniture and equipment	25% reducing balance basis
Computer equipment	33% straight line basis

Cash flow statement

The company qualifies as a small entity under the terms of section 477 of the Companies Act 2006. As a consequence it is exempt from the requirement to publish a cashflow statement.

Stock

The stock of items for re-sale is included at the lower of cost or net realisable value.

2. Grants

	2020	2019
	£	£
Hampshire County Council	98838	66683
Nursery Milk Scheme	0	229
	98838	66912

THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

3. Charitable Expenditure	2020	2019
	£	£
Fundraising: Cost of goods sold and other costs		
Items for re-sale	386	978
Photographs	100	294
Equipment Purchases	1088	3101
Sundry expenses	145	173
Charitable activities		
Wages	89751	77664
Pension costs	947	606
Consumables	2029	1951
Rent	13644	12480
Telephone and internet	409	297
Day trips	0	800
Insurance	380	373
Photocopier rental	1034	604
Office costs	120	301
Depreciation	509	846
Cleaning	1365	1487
Training	320	540
Repairs and Maintenance	211	345
Sundry expenses	0	56
Governance costs		
DBS checks	24	316
Ofsted costs	0	50
Accountancy and payroll	1773	1109
	114235	104371

4. Taxation

The Company is a registered charity. A registered Charity's income is exempt from taxation under S505 taxes Act 1998. The company is not registered for VAT.

5. Tangible Fixed Assets

	Property Improvements	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
COST				
At 1 September 2019	9503	8775	2566	20844
Additions				0
At 31 August 2020	<u>9503</u>	<u>8775</u>	<u>2566</u>	<u>20844</u>
DEPRECIATION				
At 1 September 2019	3315	7663	2566	13544
Charge for year	309	200	0	509
At 31 August 2020	<u>3624</u>	<u>7863</u>	<u>2566</u>	<u>14053</u>
NET BOOK VALUE				
At 31 August 2020	<u>5879</u>	<u>912</u>	<u>0</u>	<u>6791</u>
At 31 August 2019	<u>6188</u>	<u>1112</u>	<u>0</u>	<u>7300</u>

**THE MOORE HALL PLAYSCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

6. Stock

	2020	2019
	£	£
Items for re-sale	10	10

7. Creditors: amounts falling due within one year

Trade creditors	451	1391
Deposits	517	37
Paye	192	
Pensions payable	203	180
Accruals	800	625
	<u>2163</u>	<u>2233</u>

8. Unrestricted funds

	2020	2019
	£	£
Brought forward	6667	12154
Net movement in funds	-3329	-5487
Carred forward	<u>3338</u>	<u>6667</u>

9. Restricted funds

	2020	2019
	£	£
Brought forward	39689	33239
Net movement in funds	11082	6450
Carred forward	<u>50771</u>	<u>39689</u>