

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:-



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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 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 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 | 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 | 20620 | 22963 |
| Grants | 2 | | 85354 | 85354 | 98838 |
| TOTAL INCOME | | 3 | 105973 | 105976 | 121988 |
| 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 | 112928 | 110719 |
| | | | | 0 | 0 |
| Governance costs | 3 | 2114 | | 2114 | 1797 |
| | | 4423 | 112928 | 117351 | 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

| | | | 2021 | 2020 |
|--------------------------------|--------------------|------------------|--------------|--------------|
| Notes | Unrestricted Funds | Restricted Funds | 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 |
| | 9644 | 29241 | 38885 | 49481 |
| Creditors | | | | |
| Amounts due within one year | 1607 | 873 | 2480 | 2163 |
| Net Current Assets | 8037 | 28368 | 36405 | 47318 |
| Net Assets | 8037 | 34697 | 42734 | 54109 |
| Funds | | | | |
| Unrestricted funds | | | -1082 | 3338 |
| Restricted funds | | | 43816 | 50771 |
| | | | 42735 | 54109 |

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 | | |
| | 10 | 10 |

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 |
| | 2480 | 2163 |

8. Unrestricted funds

| | 2021 | 2020 |
|-----------------------|--------------|-------------|
| | £ | £ |
| Brought forward | 3338 | 6667 |
| Net movement in funds | -4420 | -3329 |
| Carried forward | -1082 | 3338 |

9. Restricted funds

| | 2021 | 2020 |
|-----------------------|--------------|--------------|
| | £ | £ |
| Brought forward | 50771 | 39689 |
| Net movement in funds | -6955 | 11082 |
| Carried forward | 43816 | 50771 |