

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:-



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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 Engalnd 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 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 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	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	130668	20620
Grants	2		15016	15016	85354
TOTAL INCOME		9	145685	145693	105977
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	127980	112928
				0	0
Governance costs					
	3	2593		2593	2114
		12352	127980	140332	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

			2022	2021
Notes	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>22182</u>	<u>25914</u>	<u>48096</u>	<u>42734</u>
Funds				
Unrestricted funds			-13425	-1082
Restricted funds			61521	43816
			<u>48096</u>	<u>42734</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
	115597	85354

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
	140332	117351

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	9503	8775	3865	22143
DEPRECIATION				
At 1 September 2021	3624	8325	2566	14515
Charge for year		112	433	112
At 31 August 2022	3624	8437	2566	14627
NET BOOK VALUE				
At 31 August 2022	5879	338	1299	7516
At 31 August 2021	5879	450	0	6329

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