

**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:-



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**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

<b>INCORPORATED</b>	in Engalnd and Wales on 23 July 2002	
<b>NUMBER</b>	Charity:	1102054
	Company:	4492844
<b>DIRECTORS AND TRUSTEES</b>	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
<b>REGISTERED OFFICE</b>	Harris Hall	
	Church Close	
	Andover	
	Hampshire	
	SP10 1DP	
<b>BANKERS</b>	Santander	
	33 High Street	
	Andover	
	Hampshire	
	SP10 1LT	
<b>ACCOUNTANTS</b>	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 FRSE 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 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 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	Total Funds
		£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming Resources from generated funds:</b>					
Voluntary income					
Donations and grants					
Activities for generating funds:					
Fundraising				0	0
Investment income		87		87	9
<b>Incoming Resources from charitable activities:</b>					
Fees			131272	131272	130668
Grants	2		656	656	15016
<b>TOTAL INCOME</b>		<b>87</b>	<b>131928</b>	<b>132015</b>	<b>145693</b>
<b>Resources Expended</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income					
<b>Fundraising:</b>					
Cost of goods sold and other costs	3	5845		5845	9759
				0	0
<b>Charitable activities</b>	3		152175	152175	127980
				0	0
<b>Governance costs</b>	3	2068		2068	2593
		<b>7913</b>	<b>152175</b>	<b>160089</b>	<b>140332</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-7826</b>	<b>-20247</b>	<b>-28074</b>	<b>5361</b>

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 £
<b>Fixed Assets</b>				
Tangible Assets		6939	6939	7083
<b>Current Assets</b>				
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
	2232	11839	14071	43517
<b>Creditors</b>				
Amounts due within one year	378	1043	1421	2937
<b>Net Current Assets</b>	1854	10796	12650	40580
<b>Net Assets</b>	<b>1854</b>	<b>17735</b>	<b>19589</b>	<b>47663</b>
<b>Funds</b>				
Unrestricted funds			-21251	-13425
Restricted funds			40841	61088
			<b>19589</b>	<b>47663</b>

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 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 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**

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



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

<b>3. Charitable Expenditure</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Fundraising: Cost of goods sold and other costs</b>		
Items for re-sale	1269	1310
Photographs	70	189
Equipment Purchases	4506	8261
Sundry expenses		
<b>Charitable activities</b>		
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
<b>Governance costs</b>		
DBS checks	71	434
Ofsted costs	50	50
ICO	35	35
Accountancy and payroll	1913	2075
	<b>160089</b>	<b>140765</b>

**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**

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

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

**6. Stock**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Items for re-sale		
	<b>10</b>	<b>10</b>

**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
	<b>1421</b>	<b>2937</b>

**8. Unrestricted funds**

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

**9. Restricted funds**

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