

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:-



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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 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 12/06/2025 and were signed on its behalf by

Kayley Williams

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 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
	129960	160194

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	9503	8775	4214	22492
DEPRECIATION				
At 1 September 2023	3624	8119	3533	15276
Charge for year		118	122	118
At 31 August 2024	3624	8237	3655	15516
NET BOOK VALUE				
At 31 August 2024	5879	538	559	6976
At 31 August 2023	5879	656	332	6867

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		
	10	10

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
	240	1421

8. Unrestricted funds

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

9. Restricted funds

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