

MOSS HALL PLAYCENTRE

England & Wales · Charity number 1174872

Details

Status Registered

Legal form CIO

Registered 2017-09-27

Register [View on the Charity Commission register](#)

Contact

Address C/O Moss Hall Infant School
Moss Hall Grove
London
N12 8PE

Phone 07946515765

Email enquiries@mosshallplaycentre.co.uk

Website <https://mosshallplaycentre.co.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE TO:(1) PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION FOR CHILDREN AFTER SCHOOL HOURS AND(2) ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIESIN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT.

Activities: The moss Hall Play centre provides the necessary facilities for the daily care, recreation and education for children after school hours.

Classification

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

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£291,503	£306,477	-	-
2024-08-31	£237,651	£253,167	-	-
2023-08-31	£214,901	£172,376	-	-
2022-08-31	£181,789	£144,487	-	-
2021-08-31	£128,476	£133,621	-	-
2020-08-31	£129,867	£115,025	-	-

Trustees

Name	Role	Appointed
Laura Wynne	Chair	2021-12-09
Georgia Fotopoulou		2025-07-25
Simon John Irving Fisher		2022-11-28

MOSS HALL PLAYCENTRE

England & Wales - Charity number 1174872

Accounts

Charity no. 1174872

Moss Hall Playcentre
Report and Unaudited Financial
Statements
31 August 2025

Moss Hall Playcentre

Reference and administrative details

For the year ended 31 August 2025

Charity number	1174872								
Registered office and operational address	Moss Hall Infant School Moss Hall Grove London N12 8PE								
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Melissa Brown</td><td>Chair</td></tr><tr><td>Simon Fisher</td><td></td></tr><tr><td>Kate MacLagan</td><td>(appointed 24 September 2024) (resigned 8 Septmeber 2025)</td></tr><tr><td>Laura Wynne</td><td></td></tr></table>	Melissa Brown	Chair	Simon Fisher		Kate MacLagan	(appointed 24 September 2024) (resigned 8 Septmeber 2025)	Laura Wynne	
Melissa Brown	Chair								
Simon Fisher									
Kate MacLagan	(appointed 24 September 2024) (resigned 8 Septmeber 2025)								
Laura Wynne									
Bankers	HSBC 8 Canada Square Canary Wharf London E14 5AH								
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD								

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The Play Centre has provided after school care and childcare during school holidays for a number of years. It is well established as an institution in the local area and is appreciated and used by many families. It is strongly associated with Moss Hall Schools Federation, having been founded as an affordable childcare option by and for working parents and carers of the schools or those in the wider Barnet community.

The Play Centre is run by a group of trustees who work on a voluntary basis. It employs on average across the year 17 full and part time staff to manage, lead and/ or staff the Play Centre after school and throughout the school holidays. The objectives of the Play Centre are to:

- provide the necessary facilities for the daily care, recreation and education for children after school hours; and
- advance the education and training of the persons in the provision of such care education and recreational activities.

The trustees confirm that the Play Centre has operated within its objectives throughout the year.

The trustees further confirm that they have acted within their powers as set out in the charity's constitution.

The trustees confirm that they have had regard for the Charity Commission guidance on public benefit when reviewing the charities aims and objectives.

The trustees have assessed the major risks to which the charity's exposed and are satisfied of that systems are in place to mitigate exposure to the major risks.

Achievements and performance

Our main achievements this year and looking ahead include:

- We continue to offer a popular childcare service in the school whilst also working alongside another similar provider based at the school. Pupil numbers have remained high despite there now being a direct competitor on site. We are proud of our strong reputation as the go-to provider for after school and holiday care for our families.
- Parental feedback on the after school and holiday scheme provision is very positive:
 - Quote: JB, Parent
 - My son has been attending the Play Centre for the last 4 years and he thoroughly enjoys his time there. Sometimes he complains I pick him up too early! I think it's great he gets to know children in other classes. He feels very comfortable with the play centre staff. The recent workshops with the fire brigade, police, circus troupe etc have been particularly enriching experiences for the children. (Mum of Child in Junior School).
- Children too are very positive about the centre:
 - What do you like about the Play Centre?
 - "You can do your homework and I made a new friend." Leah S, 8yrs;
 - "It is the best, I can meet my friends and we can do anything we want." Ori, 8yrs;
 - "That we have mats and we can do gymnastics." Sofia M, 8yrs;
 - "The people, the paper & Lego." Louie H, 9 yrs;
 - "You can play inside or outside and the footballs." Eyal, 8yrs;

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2025

- "Lego, seeing friends." Daniel, 8yrs;
- "Going outside, Lego, seeing movies and football." Ciaran, 8 yrs;
- "Food, crafts, and you get to go outside." Phoebe, 8 yrs; and
- "Crafts & talking with friends".
- Responding to the changing needs of our parent and carer clients, we now offer 140 afterschool places for Reception age pupils. This is an increase of 20 places in this age band from the previous year.
- We have restructured our staffing to include an Early Years leader who oversees the care and provision for our youngest children. They also provide training, supervision and guidance for the centre staff to ensure a high quality, safe and exploratory experience for the children mirroring the Early Years Foundation Stage curriculum and welfare requirements.
- The board has worked together to agree clear strategic priorities from 24-26 to underpin our delivery and development across these 2 years. These are to:
 - **Strengthen the Board's Sustainability.** Focusing on creating clear recruitment, induction, development and succession planning for trustees and other board members;
 - **Review and Develop Governance & Compliance.** Focusing on learning from the best small charities how to create clear operational systems, governance routines and training for trustees; and
 - **Improve our brand communication and associated marketing** with the aim of delivering a refreshed visual identity, based on our unique ethos and identity, clear messaging, and a communications plan that positions us strongly with both parents and the school.
- The board and managers are working together to articulate "the story" of the Play Centre, understanding our legacy narrative as an affordable, play based setting set up by and for parents and carers. Managers are working with staff to embed their understanding and build their alignment with this vision and mission. Managers will work with outside agencies to create a new website to promote the play ethos, affordability and flexibility of the MHPC offer for childcare based at the school.
- By creating a Reserves Policy and Development Strategy in line with the charity objectives, the board agreed for the centre to use designated funds to create improved storage and outdoor learning and play resources. A new shed and workshop area was installed to be used partly independently by children.
- Trustees and staff developed a new inclusion policy to ensure clarity in offering places to children with additional and special needs and those who may be disadvantaged. Trustees agreed to align the reserves policy so that funding was available and could be accessed by managers in order to support the policy of inclusion. Staff have received additional training to support their understanding of the needs of children with additional and special needs.
- Trustees have considered the needs and well-being of staff over this period by reviewing salaries and contracts. Typically playworkers are paid above the standard rate for this work in other local settings. Contracts were also brought into line with employment expectations regarding sick pay and other related benefits.

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2025

Financial review

Total income for the year ending 31 August 2025 was £291,503 (2024: £237,651) an increase of £53,852. Loss for the period was £14,974 compared to a loss of £15,516 in 2024.

Trustees implemented a reserves policy that could be referred by the trustees and leadership team when planning for the future. The trustees have agreed a policy to maintain a 6 month expenditure reserve along with an amount for unforeseen expenditure and amounts for an inclusion fund. At the year-end this equates to six-month expense totalling £153,239, unforeseen expenditure of £10,000 and inclusion fund of £40,000, being a total amount of £203,239. We are currently holding a surplus above our reserves policy. We will continue to review the policy and the amount held.

The trustees consider that the charity is a going concern and this is supported by the reserves.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2025

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 21 April 2026 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Simon Fisher', with a stylized flourish at the end.

Simon Fisher - Trustee

Independent examiner's report

To the trustees of

Moss Hall Playcentre

I report to the trustees on my examination of the accounts of Moss Hall Playcentre (the CIO) for the year ended 31 August 2025, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jennifer Dickinson

Date: 21 April 2026

Jennifer Dickinson ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Moss Hall Playcentre

Statement of financial activities

For the year ended 31 August 2025

		2025 Total £	2024 Total £
Income from:	Note		
Charitable activities	2	<u>291,503</u>	<u>237,651</u>
Total income		<u>291,503</u>	<u>237,651</u>
Expenditure on:			
Charitable activities		<u>306,477</u>	<u>253,167</u>
Total expenditure	3	<u>306,477</u>	<u>253,167</u>
Net expenditure and net movement in funds	4	(14,974)	(15,516)
Reconciliation of funds:			
Total funds brought forward		<u>218,670</u>	<u>234,186</u>
Total funds carried forward		<u>203,696</u>	<u>218,670</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure in the current and prior year was unrestricted.

Moss Hall Playcentre

Balance sheet

As at 31 August 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	7		<u>8,234</u>	<u>9,928</u>
Current assets				
Debtors	8	907		20,119
Cash at bank and in hand		<u>199,962</u>		<u>212,116</u>
		200,869		232,235
Liabilities				
Creditors: amounts falling due within 1 year	9	<u>(5,407)</u>		<u>(23,493)</u>
Net current assets			<u>195,462</u>	<u>208,742</u>
Net assets			<u>203,696</u>	<u>218,670</u>
Funds				
Unrestricted funds				
General funds			<u>203,696</u>	<u>218,670</u>
Total charity funds			<u>203,696</u>	<u>218,670</u>

Approved by the trustees on 21 April 2026 and signed on their behalf by



Simon Fisher - Trustee

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies

a) General information and basis of preparation

Moss Hall Playcentre Charity is an charitable incorporated organisation registered in England and Wales. The registered office address is Moss Hall Infant School, Moss Hall Grove, London, N12 8PE.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Moss Hall Playcentre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of childcare is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is measured on a cash received basis and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. There were no restricted funds in the current or prior year.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities because there was no expenditure related to raising funds in the current or prior year.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, fittings and equipment	4 years
----------------------------------	---------

Items of fixtures, fittings and equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies (continued)

l) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

m) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note h) above.

2. Income from charitable activities

	2025 £	2024 £
Childcare fees	<u>291,503</u>	<u>237,651</u>

All income from charitable activities was unrestricted in the current and prior year.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

3. Total expenditure

	Charitable activities £	Support and governance costs £	2025 Total £
Advertising and marketing	881	-	881
Playcentre equipment and materials	9,303	-	9,303
Food	7,905	-	7,905
External trips	4,112	-	4,112
Staff costs (note 5)	195,004	-	195,004
Other staff costs	4,435	-	4,435
Premises costs	62,842	-	62,842
Office, IT and running costs	5,594	-	5,594
Accountancy, legal and professional fees	-	5,830	5,830
Insurance	973	-	973
Depreciation	2,815	-	2,815
Bank fees	-	6,783	6,783
Sub-total	293,864	12,613	306,477
Allocation of support and governance costs	12,613	(12,613)	-
Total expenditure	306,477	-	306,477

Total governance costs were £2,520 (2024: £2,400).

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

3. Total expenditure (continued)

Prior period comparative

	Charitable activities £	Support and governance costs £	2024 Total £
Advertising and marketing	1,616	-	1,616
Playcentre equipment and materials	4,727	-	4,727
Food	6,428	-	6,428
External trips	2,787	-	2,787
Staff costs (note 5)	171,847	-	171,847
Other staff costs	2,283	-	2,283
Premises costs	42,552	-	42,552
Office, IT and running costs	3,454	-	3,454
Accountancy, legal and professional fees	-	10,483	10,483
Insurance	806	-	806
Depreciation	211	-	211
Bank fees	-	5,973	5,973
Sub-total	236,711	16,456	253,167
Allocation of support and governance costs	<u>16,456</u>	<u>(16,456)</u>	<u>-</u>
Total expenditure	<u>253,167</u>	<u>-</u>	<u>253,167</u>

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

4. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	2,815	211
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excl. VAT)	2,520	2,000

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

5. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	193,000	169,858
Pension costs	2,004	1,989
	195,004	171,847

There were no redundancy and termination costs in the current year included in salaries and wages (2024: £3,000).

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees, Playcentre Manager, Office Manager and the Deputy Playcentre Manager. The total employee benefits of the key management personnel were £77,110 (2024: £76,856).

	2025 No.	2024 No.
Average head count	17	15

6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

7. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 September 2024	12,522
Additions in year	<u>1,121</u>
At 31 August 2025	<u>13,643</u>
Depreciation	
At 1 September 2024	2,594
Charge for the year	<u>2,815</u>
At 31 August 2025	<u>5,409</u>
Net book value	
At 31 August 2025	<u><u>8,234</u></u>
At 31 August 2024	<u><u>9,928</u></u>

8. Debtors

	2025 £	2024 £
Prepayments	<u>907</u>	<u>20,119</u>

9. Creditors : amounts falling due within 1 year

	2025 £	2024 £
Trade creditors	-	20,000
Accruals	2,678	2,499
Other taxation and social security	<u>2,729</u>	<u>994</u>
	<u><u>5,407</u></u>	<u><u>23,493</u></u>

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2025

10. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025 £	2024 £
Amount falling due:		
Within 1 year	60,000	30,000
Within 1 - 5 years	<u>60,000</u>	<u>-</u>
	<u>120,000</u>	<u>-</u>

11. Related party transactions

During the year, there were no related party transactions. In the prior year, the charity paid £40,002 in rent for use of space at Moss Hall Schools Federation which is connected by nature of the previous Headteacher of Moss Hall School Federation being a trustee of the charity. No amounts were outstanding at the year end. All transactions were carried out at arm's length.

MOSS HALL PLAYCENTRE

England & Wales - Charity number 1174872

Accounts

Charity no. 1174872

Moss Hall Playcentre
Report and Unaudited Financial
Statements
31 August 2024

Moss Hall Playcentre

Reference and administrative details

For the year ended 31 August 2024

Charity number	1174872												
Registered office and operational address	Moss Hall Infant School Moss Hall Grove London N12 8PE												
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Melissa Brown</td><td>Chair from 29 November 2023</td></tr><tr><td>Simon Fisher</td><td></td></tr><tr><td>Kate MacLagan</td><td>appointed 24 September 2024</td></tr><tr><td>Joel Phillips</td><td>resigned 30 July 2024</td></tr><tr><td>Adrian Sieff</td><td>resigned 28 November 2023</td></tr><tr><td>Laura Wynne</td><td>Chair until 29 November 2023</td></tr></table>	Melissa Brown	Chair from 29 November 2023	Simon Fisher		Kate MacLagan	appointed 24 September 2024	Joel Phillips	resigned 30 July 2024	Adrian Sieff	resigned 28 November 2023	Laura Wynne	Chair until 29 November 2023
Melissa Brown	Chair from 29 November 2023												
Simon Fisher													
Kate MacLagan	appointed 24 September 2024												
Joel Phillips	resigned 30 July 2024												
Adrian Sieff	resigned 28 November 2023												
Laura Wynne	Chair until 29 November 2023												
Bankers	HSBC 8 Canada Square Canary Wharf London E14 5AH												
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD												

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The play centre has provided after school care and childcare during school holidays for a number of years. It is well established as an institution in the local area and is appreciated and used by many families. It is strongly associated with Moss Hall Schools Federation, having been founded as an affordable childcare option by and for working parents and carers of the schools or those in the wider Barnet community.

The Play Centre is run by a group of trustees who work on a voluntary basis. It employs approximately 12 full and part time staff to manage, lead and/ or staff the Play Centre after school and throughout the school holidays. The objectives of the Play Centre are to:

- provide the necessary facilities for the daily care, recreation and education for children after school hours; and
- advance the education and training of the persons in the provision of such care education and recreational activities.

The trustees confirm that the Play Centre has operated within its objectives throughout the year.

The trustees further confirm that they have acted within their powers as set out in the charity's constitution.

The trustees confirm that they have had regard for the Charity Commission guidance on public benefit when reviewing the charities aims and objectives.

The trustees have assessed the major risks to which the charity's exposed and are satisfied of that systems are in place to mitigate exposure to the major risks.

Achievements and performance

Our main achievements this year include:

- Maximizing places available to families in all age bands meaning that on average every day we have up to 140 children aged four to 11 years regularly attending high quality after school care. We responded to feedback for more after school Reception age places and advertised these much earlier than in the past. In addition we reduced the September "settling in" period for this age group, in response to parent and carer feedback, meaning parents and carers could organise longer working days with greater ease than in the past;
- As a result of the added places, the staffing structure including roles and responsibilities and contracts were reviewed for the leadership and management team. Additional play worker staffing was added in particular to add capacity working with the youngest children;
- Varying the range of activities on a regular basis guided by children's interests and feedback;
- Despite rising costs, the daily charge for the holiday club remains competitive within the local area. Incentives such as "early bird" offers have ensured we can plan our staffing needs for the clubs earlier and earlier;
- Developing policy, understanding, training and practice around inclusion;
- Increasing ease of communication for parents by updating the parent payment and information platform;
- Improving the website and marketing information regarding the Play Centre and in particular the marketing of half term and holiday clubs;

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2024

- Trustee ways of working continue to improve and professionalise supported by the Play Centre office manager. Robust policies are in place, up to date and fully compliant;
- Organisational and operational resilience has been increased through additional training for Centre staff; and
- Operational resilience has been increased through in depth analysis of funds, clarity of documentation and record keeping in this area.

Financial review

Total income for the year ending 31 August 2024 was £237,651 (2023: £214,901) an increase of £22,750. Loss for the period was £15,516 compared to a profit of £42,525 in the prior year.

In response to an agreed rent rise with the premises hirer, the trustees reviewed the daily charge to families in order to ensure income was sufficient to meet increased outgoings and expenses in 23-24 compared to previous years. This rise was carefully calculated so as not to put additional pressure on families but with the aim of covering the rent increase.

Trustees implemented a reserves policy that could be referred by the trustees and leadership team when planning for the future. The trustees have agreed a policy to maintain a 6 month expenditure reserve along with an amount for unforeseen expenditure and amounts for an inclusion fund. At the year-end this equates to six-month expense totalling £118,826, unforeseen expenditure of £10,000 and inclusion fund of £40,000, being a total amount of £168,826. We are currently holding a surplus above our reserves policy. We will continue to review the policy and the amount held. Total reserves at 31 August 2024 were £218,670 which was a decrease from prior years from £234,359. The decrease is directly linked to the loss in the period which in turn is linked to the increase in rental expense. The charity is expected to return to profitability in 24/25 year.

The trustees consider that the charity is a going concern and this is supported by the reserves.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2024

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 24 March 2025 and signed on their behalf by

M. Brown

Melissa Brown - Chair

Independent examiner's report

To the trustees of

Moss Hall Playcentre

I report to the trustees on my examination of the accounts of Moss Hall Playcentre (the CIO) for the year ended 31 August 2024, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

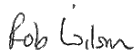
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 24 March 2025

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Moss Hall Playcentre**Statement of financial activities****For the year ended 31 August 2024**

		2024 Total £	2023 Total £
	Note		
Income from:			
Charitable activities	2	<u>237,651</u>	<u>214,901</u>
Total income		<u>237,651</u>	<u>214,901</u>
Expenditure on:			
Charitable activities		<u>253,167</u>	<u>172,376</u>
Total expenditure	3	<u>253,167</u>	<u>172,376</u>
Net income / (expenditure) and net movement in funds	4	(15,516)	42,525
Reconciliation of funds:			
Total funds brought forward		<u>234,186</u>	<u>191,661</u>
Total funds carried forward		<u>218,670</u>	<u>234,186</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure in the current and prior year was unrestricted.

Moss Hall Playcentre

Balance sheet

As at 31 August 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	7		<u>9,928</u>	<u>-</u>
Current assets				
Debtors	8	20,119		-
Cash at bank and in hand		<u>212,116</u>		<u>242,507</u>
		232,235		242,507
Liabilities				
Creditors: amounts falling due within 1 year	9	<u>23,493</u>		<u>8,321</u>
Net current assets			<u>208,742</u>	<u>234,186</u>
Net assets			<u>218,670</u>	<u>234,186</u>
Funds				
Unrestricted funds				
General funds			<u>218,670</u>	<u>234,186</u>
Total charity funds			<u>218,670</u>	<u>234,186</u>

Approved by the trustees on 24 March 2025 and signed on their behalf by

M. Brown

Melissa Brown - Chair

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies

a) General information and basis of preparation

Moss Hall Playcentre Charity is an unincorporated charity registered in England and Wales. The registered office address is Moss Hall Infant School, Moss Hall Grove, London, N12 8PE.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Moss Hall Playcentre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of childcare is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is measured on a cash received basis and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. There were no restricted funds in the current or prior year.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities because there was no expenditure related to raising funds in the current or prior year.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, fittings and equipment	4 years
----------------------------------	---------

Items of fixtures, fittings and equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

l) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

m) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note h above.

2. Income from charitable activities

	2024	2023
	£	£
Childcare fees	<u>237,651</u>	<u>214,901</u>

All income from charitable activities was unrestricted in the current and prior year.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

3. Total expenditure

	Charitable activities £	Support and governance costs £	2024 Total £
Advertising and marketing	1,616	-	1,616
Playcentre equipment and materials	4,727	-	4,727
Food	6,428	-	6,428
External trips	2,787	-	2,787
Staff costs (note 5)	171,847	-	171,847
Other staff costs	2,283	-	2,283
Premises costs	42,552	-	42,552
Office, IT and running costs	3,454	-	3,454
Accountancy, legal and professional fees	-	10,483	10,483
Insurance	806	-	806
Depreciation	211	-	211
Bank fees	-	5,973	5,973
Sub-total	236,711	16,456	253,167
Allocation of support and governance costs	16,456	(16,456)	-
Total expenditure	253,167	-	253,167

Total governance costs were £2,400 (2023: £2,220).

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

3. Total expenditure

Prior period comparative

	Charitable activities £	Support and governance costs £	2023 Total £
Advertising and marketing	693	-	693
Playcentre equipment and materials	8,383	-	8,383
Food	5,663	-	5,663
External trips	2,459	-	2,459
Staff costs (note 5)	131,859	-	131,859
Other staff costs	2,349	-	2,349
Premises costs	6,810	-	6,810
Office, IT and running costs	3,712	-	3,712
Accountancy, legal and professional fees	-	4,581	4,581
Insurance	780	-	780
Depreciation	422	-	422
Bank fees	-	4,665	4,665
Sub-total	163,130	9,246	172,376
Allocation of support and governance costs	9,246	(9,246)	-
Total expenditure	<u>172,376</u>	<u>-</u>	<u>172,376</u>

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

4. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	211	422
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excl. VAT)	2,000	1,850

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

5. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	169,858	130,713
Pension costs	1,989	1,146
	171,847	131,859

Included in salaries and wages are redundancy and termination costs totalling £3,000. Redundancy and termination costs have been funded from unrestricted general funds. (2023: Nil)

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees, Playcentre Manager, Office Manager and the Deputy Playcentre Manager. The total employee benefits of the key management personnel were £76,856 (2023: £47,294).

	2024 No.	2023 No.
Average head count	15	14

6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

7. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 September 2023	3,097
Additions in year	10,139
Disposals in year	<u>(714)</u>
At 31 August 2024	<u>12,522</u>
Depreciation	
At 1 September 2023	3,097
Charge for the year	211
Disposals	<u>(714)</u>
At 31 August 2024	<u>2,594</u>
Net book value At 31 August 2024	<u><u>9,928</u></u>
At 31 August 2023	<u><u>-</u></u>

8. Debtors

	2024 £	2023 £
Prepayments	<u>20,119</u>	<u>-</u>

9. Creditors : amounts falling due within 1 year

	2024 £	2023 £
Trade creditors	20,000	-
Accruals	2,499	7,980
Other taxation and social security	<u>994</u>	<u>341</u>
	<u><u>23,493</u></u>	<u><u>8,321</u></u>

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2024

10. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2024 £	2023 £
Amount falling due:		
Within 1 year	30,000	-
Within 1 - 5 years	-	-
	<u>30,000</u>	<u>-</u>

11. Related party transactions

During the year, the charity paid £40,002 in rent for use of space at Moss Hall Schools Federation which is connected by nature of the Headteacher of Moss Hall School Federation being a trustee of the charity. No amounts were outstanding at the year end (2023: Nil). All transactions were carried out at arm's length.

MOSS HALL PLAYCENTRE

England & Wales - Charity number 1174872

Accounts

Charity no. 1174872

Moss Hall Playcentre
Report and Unaudited Financial
Statements
31 August 2023

Moss Hall Playcentre

Reference and administrative details

For the year ended 31 August 2023

Charity number	1174872														
Registered office and operational address	Moss Hall Infant School Moss Hall Grove London N12 8PE														
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Jeannette Black</td><td>(resigned 28 November 2022)</td></tr><tr><td>Melissa Brown</td><td>(appointed 28 November 2022, Chair from 29 November 2023)</td></tr><tr><td>Simon Fisher</td><td>(appointed 28 November 2022)</td></tr><tr><td>Joel Phillips</td><td></td></tr><tr><td>Adrian Sieff</td><td>(resigned 28 November 2023)</td></tr><tr><td>Elena Snook</td><td>(resigned 3 October 2022)</td></tr><tr><td>Laura Wynne</td><td>(Chair until 29 November 2023)</td></tr></table>	Jeannette Black	(resigned 28 November 2022)	Melissa Brown	(appointed 28 November 2022, Chair from 29 November 2023)	Simon Fisher	(appointed 28 November 2022)	Joel Phillips		Adrian Sieff	(resigned 28 November 2023)	Elena Snook	(resigned 3 October 2022)	Laura Wynne	(Chair until 29 November 2023)
Jeannette Black	(resigned 28 November 2022)														
Melissa Brown	(appointed 28 November 2022, Chair from 29 November 2023)														
Simon Fisher	(appointed 28 November 2022)														
Joel Phillips															
Adrian Sieff	(resigned 28 November 2023)														
Elena Snook	(resigned 3 October 2022)														
Laura Wynne	(Chair until 29 November 2023)														
Bankers	HSBC 8 Canada Square Canary Wharf London E14 5AH														
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD														

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The Moss Hall Playcentre has provided after-school care and childcare during school holidays for a number of years. It is a well-established institution in its local area and is appreciated and used by many families.

The Playcentre is run by a group of trustees who work on a voluntary basis, and it also employs several staff to run the Playcentre.

The objectives of the Playcentre are to:

- provide the necessary facilities for the daily care, recreation, and education for children after school hours; and
- advance the education and training of the persons in the provision of such care, education and recreational facilities.

The trustees confirm that the Playcentre has operated within its objectives throughout the year.

The trustees further confirm that they have acted within their powers as set out in the charity's constitution.

The trustees confirm that they have had regard for the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Achievements and performance

Our main achievements this year were:

- increased places available to families, meaning that on average, every day we have over 100 children aged 4-11yrs regularly attending high quality after school care;
- increased the range of activities on a regular and "one-off" basis based on children's feedback, so children are helping to design the offer of enrichment and other activities. These have included first aid, wood craft, forest skills and circus skills workshops over the year;
- maintained the daily charge to families in 22-23 to that of 21-22 despite the cost-of-living crisis, mindful of the impact of other costs to parents;
- organisationally, communication systems including more efficient ways to pay for services have eased use for parents and carers. Extra capacity in the management and play worker team was added;
- the holiday schemes have reached out to a wider intake of families across Barnet. Capacity has increased to over 50 daily places, due in part to high parental satisfaction. Our daily charge is highly competitive in the local market and as such all places are taken up;
- children's parliament has been re-instated so that children are actively involved and "driving" the play experiences offer; and
- the Playcentre children, staff and volunteers have re-built the school pond for the use of the school and the Playcentre - this is a positive community action - making a difference for the children in the Playcentre and the wider school community.

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2023

Financial review

Total income for the year ending 31 August 2023 was £215k, an increase of 18% on 2022 due to increased capacity at the Playcentre. Expenditure for the year was £172k compared to £144k in 2022. This generated a surplus of £43k. The reserves policy is being considered and developed at this present time. The school has reviewed its letting policy and hire charges for all its partners. We are currently negotiating the final hire charge and partnership arrangement. The reserves are currently held to support the Playcentre. Total reserves at 31 August 2023 were £234K an increase from £192k as at 31 August 2022.

The trustees consider that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2023

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 13 March 2024 and signed on their behalf by



Melissa Lewis-Brown - Chair

Independent examiner's report

To the trustees of

Moss Hall Playcentre

I report to the trustees on my examination of the accounts of Moss Hall Playcentre (the CIO) for the year ended 31 August 2023, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

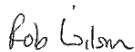
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 13 March 2024

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Moss Hall Playcentre

Statement of financial activities

For the year ended 31 August 2023

	Note	2023 Total £	2022 Total £
Income from:			
Charitable activities	2	<u>214,901</u>	<u>181,789</u>
Total income		<u>214,901</u>	<u>181,789</u>
Expenditure on:			
Charitable activities		<u>172,376</u>	<u>144,487</u>
Total expenditure	3	<u>172,376</u>	<u>144,487</u>
Net income and net movement in funds	4	<u>42,525</u>	<u>37,302</u>
Reconciliation of funds:			
Total funds brought forward		<u>191,661</u>	<u>154,359</u>
Total funds carried forward		<u><u>234,186</u></u>	<u><u>191,661</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure in the current and prior year was unrestricted.

Moss Hall Playcentre

Balance sheet

As at 31 August 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	7		-	422
Current assets				
Debtors	8	-		1,945
Cash at bank and in hand		242,507		193,128
		242,507		195,073
Liabilities				
Creditors: amounts falling due within 1 year	9	8,321		3,834
Net current assets			234,186	191,239
Net assets			234,186	191,661
Funds				
Unrestricted funds				
General funds			234,186	191,661
Total charity funds			234,186	191,661

Approved by the trustees on 13 March 2024 and signed on their behalf by



Melissa Lewis-Brown - Chair

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Moss Hall Playcentre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of childcare is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is measured on a cash received basis and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. There were no restricted funds in the current or prior year.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities because there was no expenditure related to raising funds in the current or prior year.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, fittings and equipment	4 years
----------------------------------	---------

Items of fixtures, fittings and equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

1) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note [h] above.

2. Income from charitable activities

	2023 £	2022 £
Childcare fees	<u>214,901</u>	<u>181,789</u>

All income from charitable activities was unrestricted in the current and prior year.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2023

3. Total expenditure

	Charitable activities £	Support and governance costs £	2023 Total £
Advertising and marketing	693	-	693
Playcentre equipment and materials	8,383	-	8,383
Food	5,663	-	5,663
External trips	2,459	-	2,459
Staff costs (note 5)	131,859	-	131,859
Other staff costs	2,349	-	2,349
Premises costs	6,810	-	6,810
Office, IT and running costs	3,712	-	3,712
Accountancy, legal and professional fees	-	4,581	4,581
Insurance	780	-	780
Depreciation	422	-	422
Bank fees	-	4,665	4,665
Sub-total	163,130	9,246	172,376
Allocation of support and governance costs	9,246	(9,246)	-
Total expenditure	172,376	-	172,376

Total governance costs were £2,200 (2022: £2,540).

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2023

3. Total expenditure

Prior period comparative

	Charitable activities £	Support and governance costs £	2022 Total £
Advertising and marketing	179	-	179
Playcentre equipment and materials	3,272	-	3,272
Food	3,722	-	3,722
External trips	1,402	-	1,402
Staff costs (note 5)	114,112	-	114,112
Other staff costs	1,542	-	1,542
Premises costs	7,702	-	7,702
Office, IT and running costs	2,575	-	2,575
Accountancy, legal and professional fees	-	4,861	4,861
Insurance	694	-	694
Depreciation	774	-	774
Bank fees	-	3,652	3,652
Sub-total	135,974	8,513	144,487
Allocation of support and governance costs	<u>8,513</u>	<u>(8,513)</u>	<u>-</u>
Total expenditure	<u>144,487</u>	<u>-</u>	<u>144,487</u>

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2023

4. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	422	774
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excl. VAT)	<u>1,850</u>	<u>1,700</u>

5. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	130,713	112,929
Pension costs	<u>1,146</u>	<u>1,183</u>
	<u>131,859</u>	<u>114,112</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees, Playcentre Manager, Office Manager and the Deputy Playcentre Manager. The total employee benefits of the key management personnel were £47,294 (2022: £48,895).

	2023 No.	2022 No.
Average head count	<u>14</u>	<u>13</u>

6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Moss Hall Playcentre**Notes to the financial statements****For the year ended 31 August 2023****7. Tangible fixed assets**

	Fixtures, fittings and equipment £
Cost	
At 1 September 2022	3,097
Additions in year	<u>-</u>
At 31 August 2023	<u>3,097</u>
Depreciation	
At 1 September 2022	2,675
Charge for the year	<u>422</u>
At 31 August 2023	<u>3,097</u>
Net book value	
At 31 August 2023	<u><u>-</u></u>
At 31 August 2022	<u><u>422</u></u>

8. Debtors

	2023 £	2022 £
Prepayments	<u>-</u>	<u>1,945</u>

9. Creditors : amounts due within 1 year

	2023 £	2022 £
Accruals	7,980	3,440
Other taxation and social security	<u>341</u>	<u>394</u>
	<u><u>8,321</u></u>	<u><u>3,834</u></u>

10. Related party transactions

There were no related party transactions in the current or prior period.

MOSS HALL PLAYCENTRE

England & Wales - Charity number 1174872

Accounts

Charity no. 1174872

Moss Hall Playcentre
Report and Unaudited Financial
Statements
31 August 2022

Moss Hall Playcentre

Reference and administrative details

For the year ended 31 August 2022

Charity number	1174872														
Registered office and operational address	Moss Hall Infant School Moss Hall Grove London N12 8PE														
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Jeannette Black</td><td>(resigned 28 November 2022)</td></tr><tr><td>Melissa Brown</td><td>(appointed 28 November 2022)</td></tr><tr><td>Simon Fisher</td><td>(appointed 28 November 2022)</td></tr><tr><td>Joel Phillips</td><td></td></tr><tr><td>Adrian Sieff</td><td></td></tr><tr><td>Elena Snook</td><td>(resigned 3 October 2022)</td></tr><tr><td>Laura Wynne</td><td>(Chair)</td></tr></table>	Jeannette Black	(resigned 28 November 2022)	Melissa Brown	(appointed 28 November 2022)	Simon Fisher	(appointed 28 November 2022)	Joel Phillips		Adrian Sieff		Elena Snook	(resigned 3 October 2022)	Laura Wynne	(Chair)
Jeannette Black	(resigned 28 November 2022)														
Melissa Brown	(appointed 28 November 2022)														
Simon Fisher	(appointed 28 November 2022)														
Joel Phillips															
Adrian Sieff															
Elena Snook	(resigned 3 October 2022)														
Laura Wynne	(Chair)														
Bankers	HSBC 8 Canada Square Canary Wharf London E14 5AH														
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD														

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The Moss Hall Playcentre has provided after school care and childcare during school holidays for a number of years. It is a well established institution in its local area and is appreciated and used by many families.

The Playcentre is run by a group of trustees who work on a voluntary basis, and it also employs several staff to run the Playcentre.

The objectives of the Playcentre are to:

- provide the necessary facilities for the daily care, recreation, and education for children within after school hours.
- advance the education and training of the persons in the provision of such care education and recreational facilities.

The trustees confirm that the Playcentre has operated within its objectives throughout the year.

The trustees further confirm that they have acted within their powers as set out in the charity's constitution.

The trustees confirm that they have had regard for the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Achievements and performance

Our main achievements this year were:

- increased places available to families meaning that on average every day we have over 100 children aged 4-11yrs regularly attending high quality after school care;
- working from children's feedback, increased the range of activities on a regular and "one-off" basis, so children are helping to design the offer of enrichment and other activity. These have included first aid, wood craft, forest skills and circus skills workshops over the year;
- maintained the daily charge to families in 21-22 to that of 20-21 despite the cost-of-living crisis, mindful of the impact of other costs to parents;
- the holiday schemes have reached out to a wider intake of families across Barnet. Our daily charge is highly competitive and as such places are all taken up;
- children's parliament has been re-instated so that children are actively involved and "driving" the play experiences offer; and
- the playcentre children, staff and volunteers have re-built the school pond for the use of the school and the playcentre - this is a positive community action - making a difference for the children in the playcentre and the wider school community.

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2022

Financial review

Total income for the year ending 31 August 2022 was £182k, an increase of 42% on 2021 due to a return to normal opening post the pandemic alongside increased capacity at the playcentre. Expenditure for the year was £144k compared to £133k in 2021. This generated a surplus of £37k. The reserves policy is being considered and developed at this present time. The reserves are currently held to support the playcentre. Total reserves at 31 August 2022 were £192k.

The trustees consider that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Moss Hall Playcentre

Report of the trustees

For the year ended 31 August 2022

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 20 June 2023 and signed on their behalf by

L J Wynne

Laura Wynne - Chair

Independent examiner's report

To the trustees of

Moss Hall Playcentre

I report to the trustees on my examination of the accounts of Moss Hall Playcentre (the CIO) for the year ended 31 August 2022, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Laura May Richards

Date: 20 June 2023

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Moss Hall Playcentre**Statement of financial activities****For the year ended 31 August 2022**

	Note	2022 Total £	2021 Total £
Income from:			
Donations and legacies	2	-	13,883
Charitable activities	3	181,789	114,593
Total income		181,789	128,476
Expenditure on:			
Charitable activities		144,487	133,621
Total expenditure	5	144,487	133,621
Net income / (expenditure) and net movement in funds		37,302	(5,145)
Reconciliation of funds:			
Total funds brought forward		154,359	159,504
Total funds carried forward		191,661	154,359

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure in the current and prior year was unrestricted.

Moss Hall Playcentre

Balance sheet

As at 31 August 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	9		<u>422</u>	<u>1,196</u>
Current assets				
Debtors	10	1,945		-
Cash at bank and in hand		<u>193,128</u>		<u>154,648</u>
		195,073		154,648
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>3,834</u>		<u>1,485</u>
Net current assets			<u>191,239</u>	<u>153,163</u>
Net assets			<u>191,661</u>	<u>154,359</u>
Funds				
Restricted funds			-	-
Unrestricted funds				
General funds			<u>191,661</u>	<u>154,359</u>
Total charity funds			<u>191,661</u>	<u>154,359</u>

Approved by the trustees on 20 June 2023 and signed on their behalf by

L J Wynne

Laura Wynne - Chair

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Moss Hall Playcentre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of childcare is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is measured on a cash received basis and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. There were no restricted funds in the current or prior year.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs as follows:

	2022	2021
Charitable activities	100.0%	100.0%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, fittings and equipment	4 years
----------------------------------	---------

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies (continued)

1) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note [h] above.

2. Income from donations and legacies

In the prior year £13,883 was received as an unrestricted donation from the Coronavirus Job Retention Scheme.

3. Income from charitable activities

	2022	2021
	£	£
Childcare fees	<u>181,789</u>	<u>114,593</u>

All income from charitable activities was unrestricted in the current and prior year.

4. Government grants

No government grants were received in the current year. In the prior year government grants of £13,883 were received from the Coronavirus Job Retention Scheme. There are no unfulfilled conditions or contingencies attaching to these grants.

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2022

5. Total expenditure

	Charitable activities £	Support and governance costs £	2022 Total £
Advertising and marketing	179	-	179
Playcentre equipment and materials	3,272	-	3,272
Food	3,722	-	3,722
External trips	1,402	-	1,402
Staff costs (note 7)	114,112	-	114,112
Other staff costs	1,542	-	1,542
Premises costs	7,702	-	7,702
Office, IT and running costs	2,575	-	2,575
Accountancy, legal and professional fees	-	4,861	4,861
Insurance	694	-	694
Depreciation	774	-	774
Bank fees	-	3,652	3,652
Sub-total	135,974	8,513	144,487
Allocation of support and governance costs	8,513	(8,513)	-
Total expenditure	144,487	-	144,487

Total governance costs were £2,540 (2021: £700).

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2022

5. Total expenditure

Prior period comparative

	Charitable activities £	Support and governance costs £	2021 Total £
Advertising and marketing	70	-	70
Playcentre equipment and materials	5,188	-	5,188
Food	3,298	-	3,298
External trips	332	-	332
Staff costs	107,071	-	107,071
Other staff costs	4,473	-	4,473
Premises costs	5,053	-	5,053
Office, IT and running costs	2,285	-	2,285
Accountancy, legal and professional fees	-	2,193	2,193
Insurance	638	-	638
Depreciation	774	-	774
Bank fees	-	2,246	2,246
Sub-total	129,182	4,439	133,621
Allocation of support and governance costs	<u>4,439</u>	<u>(4,439)</u>	<u>-</u>
Total expenditure	<u>133,621</u>	<u>-</u>	<u>133,621</u>

Moss Hall Playcentre

Notes to the financial statements

For the year ended 31 August 2022

6. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	774	774
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	<u>2,040</u>	<u>700</u>

7. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	112,929	105,002
Pension costs	<u>1,183</u>	<u>2,069</u>
	<u>114,112</u>	<u>107,071</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees, Playcentre Manager, Office Manager and the Deputy Playcentre Manager. The total employee benefits of the key management personnel were £48,895 (2021: £47,384).

	2022 No.	2021 No.
Average head count	<u>13.00</u>	<u>12.00</u>

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Moss Hall Playcentre**Notes to the financial statements****For the year ended 31 August 2022****9. Tangible fixed assets**

	Fixtures, fittings and equipment £
Cost	
At 1 September 2021	3,097
Additions in year	<u>-</u>
At 31 August 2022	<u>3,097</u>
Depreciation	
At 1 September 2021	1,901
Charge for the year	<u>774</u>
At 31 August 2022	<u>2,675</u>
Net book value	
At 31 August 2022	<u><u>422</u></u>
At 31 August 2021	<u><u>1,196</u></u>

10. Debtors

	2022 £	2021 £
Prepayments	<u><u>1,945</u></u>	<u><u>-</u></u>

11. Creditors : amounts due within 1 year

	2022 £	2021 £
Accruals	3,440	1,282
Other taxation and social security	<u>394</u>	<u>203</u>
	<u><u>3,834</u></u>	<u><u>1,485</u></u>

12. Related party transactions

There were no related party transactions in the current or prior period.



Moss Hall Playcentre
Ofsted Registration No. EY556358
Registered Charity No. 1174872

Moss Hall Playcentre, at Moss Hall Infant School, Moss Hall Grove, London N12 8PE
Tel No. 07731669002, mhplaycentre2@gmail.com, www.mosshallplaycentre.co.uk

Laura Richards
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

20 June 2023

Dear Laura

Letter of Representations on the Financial Statements for the Year Ended 31 August 2022

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 11 April 2023, under the Charities Act 2011 for preparing financial statements, in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 August 2022.

2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.



Moss Hall Playcentre

Ofsted Registration No. EY556358

Registered Charity No. 1174872

Moss Hall Playcentre, at Moss Hall Infant School, Moss Hall Grove, London N12 8PE

Tel No. 07731669002, mhplaycentre2@gmail.com, www.mosshallplaycentre.co.uk

5. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
8. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees except as disclosed in the financial statements.
10. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
11. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.
14. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
15. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all



Moss Hall Playcentre, at Moss Hall Infant School, Moss Hall Grove, London N12 8PE
Tel No. 07731669002, mhplaycentre2@gmail.com, www.mosshallplaycentre.co.uk

relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

16. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
17. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

Yours sincerely

L J Wynne

Laura Wynne - Chair
For and on behalf of the Trustees of Moss Hall Playcentre

MOSS HALL PLAYCENTRE

England & Wales - Charity number 1174872

Accounts

Registered Charity Number: 1174872

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31 August 2021

For

Moss Hall Playcentre

Contents Page
Moss Hall Playcentre
For the year ended 31 August 2021

Page 2	Charity Information
Page 3	Report of the Trustees
Page 4	Statement of Financial Activities
Page 5	Balance Sheet
Page 6	Notes
Page 7	Independent Examiner's Report

Charity Information
Moss Hall Playcenter
For the year ended 31 August 2021

1. Trustees:

Adrian Sieff
Elena Snook
Jeannette Black
Joel Phillips
Laura Wynne

2. Registered Number:

1174872

3. Business Address:

Moss Hall Infant School
Moss Hall Grove
London
N12 8PE

4. Accountants:

Yates Accountancy
64 Somerset Road
New Barnet
Hertfordshire
EN5 1JD

Report of the Trustees Moss Hall Playcentre

As at 31 August 2021

The Trustees of the Moss Hall Playcenter present their annual report and accounts for the Year Ended 31 August 2021.

The Moss Hall Playcentre has provided after-school care and child care during school holidays for a number of years. It is a well established institution in its local area and is appreciated and used by many families.

The Year Ended 31 August 2018 was the first year that the charity operated as a Charitable Incorporated Organisation.

The Playcentre is run by a group of Trustees who work on a voluntary basis and it also employs a number of staff to run the Playcentre.

The objectives of the Playcentre are to:

- provide the necessary facilities for the daily care, recreation and education for children within after school hours;
- advance the education and training of the persons in the provision of such care' education and recreational facilities.

The Trustees confirm that the Playcentre has operated within its objectives throughout the year.

The Trustees further confirm that they have acted within their powers as set out in the Charity's Constitution.

The Trustees have considered the effect of the Covid-19 outbreak. The Trustees consider that the outbreak is unlikely to cause a significant disruption to the charity's activities and are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

These accounts have been put together in accordance with the relevant accounting guidelines and have been reviewed by an independent person as required by the Charity Regulations.

These accounts were approved by the Trustees on:

Statement of Financial Activities
Moss Hall Playcentre
For the year ended 31 August 2021

Year ended 31 August	2021	2020
Incoming Funds		
Moss Hall Playcentre	114,593.47	114,998.78
HMRC CJRS Grant	13,882.60	14,867.87
Total Incoming Funds	128,476.07	129,866.65
Resources Expended on Charitable Activities		
Accountancy fees	700.00	600.00
Advertising & Marketing	70.42	71.57
Bank Fees	2,245.94	200.94
Cleaning	434.97	536.96
Depreciation Expense	774.25	676.25
Direct Wages & Pension Costs	107,070.65	96,467.56
Equipment Expensed	158.64	0.00
External Trips	332.00	271.15
Food Purchases	3,297.58	2,331.39
Insurance	637.92	626.97
IT Software & Consumables	720.00	0.00
Legal and Professional Fees	1,493.35	1,536.61
Licences	159.00	157.50
Printing & Stationery	692.08	342.67
Rent	4,560.00	3,900.00
Repairs and Maintenance	58.14	0.00
Safety Equipment	573.59	210.63
Software & Computer Expenses	306.87	440.99
Sports Equipment, Materials, Arts & Crafts	4,456.18	4,730.58
Staff Training	420.00	150.00
Staff Uniforms	0.00	153.79
Staff Welfare & Entertainment	265.62	1,484.59
Subscriptions	172.89	45.00
Supply Staff	3,787.20	0.00
Telephone & Internet	40.00	36.85
Travel	194.00	53.00
Total Resources Expended on Charitable Activities	133,621.29	115,025.00
Net Incoming Resources	(5,145.22)	14,841.65

Balance Sheet

Moss Hall Playcentre

As at 31 August 2021

Year Ended 31 August	2021	2020
Assets		
Bank		
Moss Hall Play Centre	152,522.24	159,991.94
Petty Cash	0.00	322.73
Soldo Expenses Card	502.01	0.00
Stripe Account	1,623.29	322.41
Total Bank	154,647.54	160,637.08
Fixed Assets		
Fixtures, Fittings & Equipment	£3,097.31	£2,707.37
Less Accumulated Depreciation	(1,900.60)	(1,126.35)
Total Fixed Assets	£1,196.71	£1,581.02
Total Assets	£155,844.25	£162,218.10
Liabilities		
Current Liabilities		
Accruals & Deferred Income	1,282.00	2,490.00
Other creditors	0.00	0.00
Pensions Payable	203.26	213.89
Soldo Expenses Card	0.00	10.00
Total Current Liabilities	1,485.26	2,713.89
Total Liabilities	£1,485.26	£2,713.89
Net Assets	£154,358.99	£159,504.21
Funds		
Current Year Earnings	(5,145.22)	£14,841.65
Retained Earnings	£159,504.21	£144,662.56
Total Funds	£154,358.99	£159,504.21

Notes to the Financial Statements
Moss Hall Playcentre
For the year ended 31 August 2021

1. Accounting Policies:

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005).

1. (a) Turnover:

Turnover represents the invoiced value of services supplied.

1. (b) Depreciation:

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives: 25% Straight Line on Fixtures, Fittings and Equipment

1. (c) Staff Costs:

	2021	2020
Gross wages including Employers NIC	105,002	94,594
Pension costs	2,069	1,874
Total staff costs	<u>107,071</u>	<u>96,468</u>

Independent Examiner's Report
Moss Hall Playcentre
As at 31 August 2021

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lorraine Yates FCA
Yates Accountancy
64 Somerset Road
New Barnet
Hertfordshire
EN5 1JD

MOSS HALL PLAYCENTRE

England & Wales - Charity number 1174872

Accounts

Registered Charity Number: 1174872

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31 August 2020

For

Moss Hall Playcentre

Contents Page
Moss Hall Playcentre
For the year ended 31 August 2020

Page 2	Charity Information
Page 3	Report of the Trustees
Page 4	Statement of Financial Activities
Page 5	Balance Sheet
Page 6	Notes
Page 7	Independent Examiner's Report

Charity Information
Moss Hall Playcenter
For the year ended 31 August 2020

1. Trustees:

Clareine Enderby
Elena Snook
Batmavadee Gooriah
Jeannette Black
Kathryn Buckingham

2. Registered Number:

1174872

3. Business Address:

Moss Hall Infant School
Moss Hall Grove
London
N12 8PE

4. Accountants:

Yates Accountancy
64 Somerset Road
New Barnet
Hertfordshire
EN5 1JD

Report of the Trustees Moss Hall Playcentre

As at 31 August 2020

The Trustees of the Moss Hall Playcenter present their annual report and accounts for the Year Ended 31 August 2020.

The Moss Hall Playcentre has provided after-school care and child care during school holidays for a number of years. It is a well established institution in its local area and is appreciated and used by many families.

The Year Ended 31 August 2018 was the first year that the charity operated as a Charitable Incorporated Organisation.

The Playcentre is run by a group of Trustees who work on a voluntary basis and it also employs a number of staff to run the Playcentre.

The objectives of the Playcentre are to:

- provide the necessary facilities for the daily care, recreation and education for children within after school hours;
- advance the education and training of the persons in the provision of such care' education and recreational facilities.

The Trustees confirm that the Playcentre has operated within its objectives throughout the year.

The Trustees further confirm that they have acted within their powers as set out in the Charity's Constitution.

The Trustees have considered the effect of the Covid-19 outbreak. The Trustees consider that the outbreak is unlikely to cause a significant disruption to the charity's activities and are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

These accounts have been put together in accordance with the relevant accounting guidelines and have been reviewed by an independent person as required by the Charity Regulations.

These accounts were approved by the Trustees on: 23 June 2021

Statement of Financial Activities
Moss Hall Playcentre
For the year ended 31 August 2020

Year ended 31 August	2020	2019
Incoming Funds		
Moss Hall Playcentre	114,998.78	174,531.00
HMRC CJRS Grant	14,867.87	0.00
Total Incoming Funds	129,866.65	174,531.00
Resources Expended on Charitable Activities		
Accountancy fees	600.00	638.00
Advertising & Marketing	71.57	70.00
Bank Fees	200.94	146.83
Cleaning	536.96	647.63
Depreciation Expense	676.25	450.10
Direct Wages & Pension Costs	96,467.56	97,599.70
Entertainment - Staff & Volunteers	524.59	472.23
External Trips	271.15	3,507.36
Food Purchases	2,331.39	3,634.68
General Expenses	0.00	83.74
Insurance	626.97	636.97
Legal and Professional Fees	1,536.61	2,703.99
Licences	157.50	154.50
Printing & Stationery	342.67	1,038.46
Rent	3,900.00	6,510.00
Safety Equipment	210.63	0.00
Software & Computer Expenses	440.99	443.99
Sports Equipment, Materials, Arts & Crafts	4,730.58	3,585.81
Staff Training	150.00	1,116.91
Staff Uniforms	153.79	398.58
Staff Welfare	960.00	1,490.00
Subscriptions	45.00	43.00
Telephone & Internet	36.85	753.96
Travel	53.00	0.00
Total Resources Expended on Charitable Activities	115,025.00	126,126.44
Net Incoming Resources	14,841.65	48,404.56

Balance Sheet

Moss Hall Playcentre

As at 31 August 2019

Year Ended 31 August	2020	2019
Assets		
Bank		
Moss Hall Play Centre	159,991.94	£147,209.93
Petty Cash	322.73	£509.71
Stripe Account	322.41	£0.00
Total Bank	160,637.08	£147,719.64
Fixed Assets		
Fixtures, Fittings & Equipment	£2,707.37	£1,800.38
Less Accumulated Depreciation	(1,126.35)	(450.10)
Total Fixed Assets	£1,581.02	£1,350.28
Total Assets	£162,218.10	£149,069.92
Liabilities		
Current Liabilities		
Accounts Payable	0.00	£1,220.00
Accruals & Deferred Income	2,490.00	£855.80
Other creditors	0.00	£2,063.90
Pensions Payable	213.89	£267.66
Soldo Expenses Card	10.00	£0.00
Total Current Liabilities	2,713.89	£4,407.36
Total Liabilities	£2,713.89	£4,407.36
Net Assets	£159,504.21	£144,662.56
Funds		
Current Year Earnings	£14,841.65	£48,404.56
Retained Earnings	£144,662.56	£96,258.00
Total Funds	£159,504.21	£144,662.56

Notes to the Financial Statements
Moss Hall Playcentre
For the year ended 31 August 2020

1. Accounting Policies:

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005).

1. (a) Turnover:

Turnover represents the invoiced value of services supplied.

1. (b) Depreciation:

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives: 25% Straight Line on Fixtures, Fittings and Equipment

1. (c) Staff Costs:

	2020	2019
Gross wages including Employers NIC	94,594	96,158
Pension costs	1,874	1,442
Total staff costs	96,468	97,600

Independent Examiner's Report
Moss Hall Playcentre
As at 31 August 2020

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2020.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lorraine Yates FCA
Yates Accountancy
64 Somerset Road
New Barnet
Herfordshire
EN5 1JD