

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.

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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	<u>(14,974)</u>	<u>(15,516)</u>
Reconciliation of funds:			
Total funds brought forward		<u>218,670</u>	<u>234,186</u>
Total funds carried forward		<u><u>203,696</u></u>	<u><u>218,670</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 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
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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.