

MOOR HOUSE SCHOOL & COLLEGE

England & Wales · Charity number 311871

Details

Other names	MOOR HOUSE SCHOOL, MOOR HOUSE SCHOOL AND COLLEGE
Status	Registered
Legal form	Other
Registered	1968-11-05
Register	View on the Charity Commission register

Contact

Address	Moor House School Mill Lane Oxted RH8 9AQ
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Website	www.moorhouseschool.co.uk

Activities

Objects: (1) THE OBJECTS OF THE CHARITY ARE THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT OF CHILDREN AND YOUNG PEOPLE WITH SPECIAL SPEECH AND LANGUAGE EDUCATIONAL NEEDS AND ASSISTING CHILDREN AND YOUNG PEOPLE WITH SPECIAL SPEECH AND LANGUAGE EDUCATIONAL NEEDS TO DEVELOP THEIR SPEECH, LANGUAGE, COMMUNICATION AND LIFE SKILLS, IN PARTICULAR, BUT NOT EXCLUSIVELY, BY MEANS OF: (A) THE RUNNING OF A SPECIAL SCHOOL & COLLEGE, INCLUDING ASSOCIATED RESIDENTIAL PROVISION, AND DEVELOPING AND SHARING SPEECH AND LANGUAGE EXPERTISE;(B) UNDERTAKING RESEARCH INTO LANGUAGE DISORDERS AND ASSOCIATED CONDITIONS AND PUBLISHING THE USEFUL RESULTS OF THE RESEARCH; (C) PROVIDING TRAINING, AIDS OR RESOURCES IN LANGUAGE DISORDERS AND ASSOCIATED CONDITIONS.(2) THE LAND IDENTIFIED IN PART 1 OF THE SCHEDULE OF THE SCHEME (AND ANY OTHER LAND FROM TIME TO TIME PROVIDED) MUST BE RETAINED BY THE TRUSTEES FOR THE OBJECTS OF THE CHARITY AS PERMANENT ENDOWMENT.

Activities: Moor House exists to provide children and students who have severe developmental language disorder with an education that prepares them for life as confident and independent members of society.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY OF SURREY
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£13,920,159	£11,988,488	£13,486,895	202
2023-08-31	£12,528,113	£11,310,039	£11,555,224	197
2022-08-31	£11,086,790	£9,721,119	£10,337,150	219
2021-08-31	£10,485,532	£8,672,366	£6,089,479	174
2020-08-31	£10,516,551	£8,021,604	£4,466,313	199

Trustees

Name	Role	Appointed
Stuart James Dennison	Chair	2014-02-11
David Marnham		2018-12-10
Dr Judith Maxwell Ireson		2024-03-18
Julia Vivian Harley IRVINE		2024-09-01
Kevin Maskell		2018-12-10
Laura Middleditch		2018-09-01
Ryszard Jozef Piskorz		2022-11-22
Steven James Gooch		2021-09-01
William David Gunston		2022-09-01

MOOR HOUSE SCHOOL & COLLEGE

England & Wales - Charity number 311871

Accounts



Annual Report and Accounts 2023-24



Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ
01883 712271

www.moorhouseoxted.co.uk

Registered Charity. 311871

Patron: HRH The Duchess of Edinburgh GCVO

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Welcome

I am pleased on behalf of the Trustees to present the Moor House School & College Annual Report and Accounts for the year ending 31 August 2024.

The progress and achievement of students has been impressive in the year with particularly strong examination results both for day students and residential students. The exemplary record of students leaving and going into further or higher education, employment or training has been maintained. This supports our vision of our leavers going on to become valued members of society.

The achievement of students is a credit to them but is also testimony to the effectiveness of the collaborative working between our education, therapy and residential care teams. This integrated approach is a key element of our provision. Through ongoing research, we continue to identify and implement effective interventions for students with Developmental Language Disorder.

Demand for places remains high which offers comfort for the future of the organisation. Whilst the operation in my view is unquestionably very successful there is recognition of challenges and action taken to address these in an appropriate manner. The demand for residential places in the lower and middle school is falling and we have repurposed the residential accommodation available accordingly to meet the demand for college residential places due to the planned closure and repurposing of the West Wing residential unit in the summer.

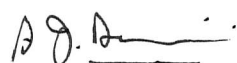
A major project is reconfiguring the dining and catering facility to provide for significantly increased dining capacity including a quiet area for those students requiring a lower arousal environment. Unfortunately, the dining hall roof has been found to be constructed over 50 years ago using RAAC which is being removed in Autumn 2024 but the project remains due to complete during the 2024/25 academic year.

A review of college provision is planned for 2024/25 to ensure our students have access to a sufficiently broad range of courses. This includes the introduction of new courses on site as well as building working relationships with a new partner provider. The breadth of course offer available to students will be greatly enhanced through this development.

Finally, the organisation is aiming to become a Charitable Incorporated Organisation during 2025. This change offers a more appropriate basis for a charity of our operational size whilst retaining our status both of a charity and a Non-Maintained Special School.

In summary, an excellent 2023/24 with every confidence for continued success in 2024/25.

Stuart Dennison,
Chair of Trustees & Governors



Trustees' Report

The Trustees present their annual report for the year ending 31 August 2024, under the Charities Act 2011, together with the audited accounts for the year which have been prepared under the accounting policies set out therein and follow and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Moor House's Vision

Our vision is of young people, within our sphere of influence, with speech and language impairment achieving their full learning and communication potential, building an independent life and contributing positively to society.

Strategy, Objectives and Activities

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Moor House is a day and residential co-educational Non-Maintained Special School within the meaning of the Education Act 1996 and welcomes students aged seven to nineteen years from all backgrounds with language disorders, including those with severe Developmental Language Disorder (DLD).

Moor House aims to provide its students with an education that prepares them for as independent a life as possible. All students have an Education, Health and Care Plan (EHCP).

Moor House needs to be satisfied that it will be able to educate, support and develop a prospective student to the best of their potential. Consequently, Moor House undertakes a lengthy and thorough admissions assessment process to ensure that any prospective student is able to benefit from the intensive therapy and teaching that Moor House provides. An individual's economic status, gender, ethnicity, race, religion or non-DLD disabilities play no part in the assessment process.

Once a student starts at Moor House, teams of speech and language therapists and occupational therapists work closely with the teaching staff to provide the appropriate specialist education and therapy to fit their individual needs. Students come from across the country, but mostly from the South of England.

Moor House achieves its vision and aims by:

- Excellence of provision in teaching, therapy and residential care within a highly specialist environment
- Breadth of approach and curriculum to meet each student's needs
- Integration of teaching, therapy and residential provision by all staff
- Customised portfolios of activities for each student's individual requirements
- Experienced staff committed to their professions and roles
- Working together in a partnership of students, parents, staff and Governors
- Peer-reviewed research leading to evidence-based innovations in provision
- Advising and training other professionals and parents with an interest in DLD related issues

The Trustees are responsible for setting a long-term strategy and annual priorities that are reflected in the Moor House Development Plan.

These reflect our educational aims and ethos within the context of the broader aims we set for Moor House and its students.

Fees are set at a level to maintain the financial viability of Moor House and at a level that is consistent with the aim of providing an excellent education to our students.

Fees are normally paid by the student's Local Authority but, in exceptional circumstances, the Local Authority may arrange for the family to pay part of the fees.

Achievements and Performance

The key strategic priorities that were the foundation of the Moor House Development Plan for 2023/24 were as follows:

- A. To maintain outstanding outcomes for students in all areas

Achieved. Students continue to make progress across all areas against outcomes identified in their EHCPs. Additionally, students continue to achieve exceptional outcomes in nationally recognised qualifications both at Moor House and in their vocational qualifications. Destination data indicates that all students who left Moor House have transitioned to higher or further education, employment or training.

- B. To improve educational, therapeutic and care provision for students

Achieved. The projects identified and planned for this year have been completed and this is therefore achieved. As an outstanding School & College provision is kept under constant review and improvements and developments to both the physical estate and the wider provision are always in progress.

- C. To enhance facilities for students and staff

Achieved. In preparation for the new academic year, among the new facilities available to students are a new Sixth Form common room and coffee shop and media and life skills teaching spaces. A new outdoor play area which includes a climbing wall and sunken trampoline was available for students from September 2024. This year has seen the roll out of the CINTRA HR system for all staff which has streamlined HR processes for staff.

D. To extend the reach of the health and wellbeing programme

Achieved. We have continued to expand our mental health and well-being provision for students through training and recruitment. Additionally, the team has provided ongoing training and support for staff working with the students and significant work continues to take place on making explicit links between the Student health and well-being Monitoring system (SHaW) and strategies that staff teams can implement when supporting students.

E. To support students with DLD within our sphere of influence

Achieved. Through the work of the Moor House Research and Training Institute, in conjunction with the teams in school and college, we have continued to undertake intervention-based research to identify how best to support students with DLD. These studies have been published internationally to high acclaim. There has been a continued focus on providing high quality training for professionals working with children and young people with language difficulties. Through this work and other initiatives Moor House aims to fulfill its wider charitable objectives.

Student Achievement and Performance - School

Moor House has 145 school students in total (2023: 138).

All students achieved above expected entry to exit data statistics for a specialist setting, with 96% having met or exceeded their flight path expectations.

86.3% of students gained at least one GCSE or equivalent, and we have had an increase of the number of GCSE or equivalent entries at 105 this year.

52.1% of students accessed and achieved in more than five GCSE courses/equivalents.

In English Language we had two students who achieved a Grade 8 and a Grade 7. Our NCFE Level 1 and Level 2 students all passed their courses and this includes four merit grades which are all equivalent to GCSE's. Our Creative Arts students all gained EL Diploma qualifications. Other highlights included passes for 96% of our English Language and Literature GCSE entries and some strong passes (Grade 5 or above) in Art and Pottery.

The students participated in a range of extra-curricular activities and a number of educational and residential visits during the year. The students also benefit from Moor House's own 25 metre swimming pool and have the opportunity of participating in an extensive extra-curricular programme including sport, music and drama clubs, as well as trips out including cinema visits.

Student Achievements & Performance - College

Moor House had a total of 71 college students for the Academic year 2023-2024.

As part of Moor House provision, the students attended a Partner Provider, supported by members of our staff. This enabled students to follow a wide range of courses including Art & Design, ICT, E-Sports, Horticulture, Fisheries, Land based learning, Catering, Health and Social Care, Travel and Tourism and Animal Management to name a few. We also offered a range of courses on site at Moor House, including Media, Construction and Civil Engineering, in addition to continued learning in Maths, English and PSHE.

Our College students improved their performance from the year before in English and Maths and these improved outcomes were repeated in their courses in other subjects provided by our partner providers and supported by our staff. At the end of the academic year all of our leavers transitioned successfully into Education, Employment or Training.

One student progressed to University, five students progressed to Further Education, six students progressed to Employment and/or training, including Apprenticeships and Supported Internships with eight progressing onto Post 19 Specialist provisions.

Overall academic achievement in July 2024 resulted in a 38% pass rate in Maths, 100% pass rate in PSHCE and 43% of students achieved their English qualifications. In addition to this 100% of students achieved their vocational qualifications with 53% achieving merit or distinction grades at Level 2 and 75% achieving merit or distinction grades at Level 3.

NEET Data remained at 0%, with no students not being in Education, Employment or Training when they left Moor House School & College.

Moor House Research and Training Institute Achievements & Performance

The Moor House Research and Training Institute is a department of Moor House School & College. It contributes to supporting our charitable aims in the following ways:

- i) informing and validating provision at Moor House
- ii) providing resources for use at Moor House such as development of Shape Coding and the Wheel of Independence which are integral to the provision for our students at Moor House on a daily basis;
- iii) sharing our research and resources from the work of the institute outside the organisation to benefit a wide range of children with language disorders. This is achieved through:
 - a) raising awareness of language disorders and in particular of DLD
 - b) carrying out and publishing internationally-recognised research into interventions for children and young people with DLD, thus improving the quality and range of evidence available to professionals, families, policy makers and researchers
 - c) developing and delivering high quality training courses and resources based on our research and extensive practical experience for professionals who work with children with language disorders
 - d) influencing policies and practice affecting children with DLD

The research contributed to three new publications:- 'Daily living skills in adolescents with and without language disorder, measured using the WHEEL OF INDEPENDENCE™ framework'; 'The effectiveness of individualized morphosyntactic target identification and explicit intervention using the SHAPE CODING™ system for children with Developmental Language Disorder (DLD) and the impact of within-session 'dosage'; and 'Instructional supports can reveal the word-problem solving challenges of children with language difficulties'. We also carried out four further studies on vocabulary, maths and life skills and we started a new project with external Speech and Language Therapist (SLTs) on grammar. This research work informs future provision at both Moor House and elsewhere.

Training courses continue to be provided for SLTs, Occupational Therapists (OTs) and those working within Education. In the last year 1,500 people signed up for our courses or webinars. This year we will have a particular focus on teachers in mainstream schools, aiming to raise their awareness of DLD and their understanding of how to support children with DLD in the classroom.

Links with the Community and Fundraising

This year, corporate involvement was a highlight, with Team IAG braving wet weather to repair the outdoor classroom decking and create flower beds, and 'Moor House Consulting' marked B Corp Month by preparing the groundwork for future projects near the college houses. Generous corporate donations also made a difference, from Biffa, nominated by an employee family member, Akira Financial, and ongoing donations through the Microsoft employee giving scheme, made possible by a nomination from a parent.

Legacy donations played a vital role this year, underscoring the lasting impact of Moor House on its community. Notable contributions included 10% of a supporter's house sale proceeds, £5,000 from the estate of former student Angela Williamson, and a heartfelt memorial gift from the family of the late David Billing.

Fundraising events brought the community together while supporting the school's development. The September Sponsored Walk raised awareness of Developmental Language Disorder (DLD) and launched our virtual 'Around the World' Challenge.

Despite rainy weather, the Summer Fête was a huge success, while the College Development Appeal secured £6,000 to transform part of the campus into a dedicated Sixth Form study hub and social area, including JT's Coffee Shop, and a brand-new media suite.

Students, parents and carers continued their unwavering support by undertaking challenging fundraising activities and hosting engaging events. For the fourth year, Peter and Julia Irvine hosted the APEX Supercar Club event at Moatlands, bringing together car enthusiasts and raising significant funds. Our gratitude extends to event sponsors and local vendors, whose contributions ensured its success.

A former student took part in a charity boxing match, a current student continues to write and sell his self-published books to raise money for Moor House, and supporters continue raising funds via Easy Fundraising, The Tandridge Lottery and Vinted.

Our connections with the local community remain strong. Sports facilities serve as a hub for local schools and clubs, and the school engages in open communication with neighbours. Local partnerships were strengthened through initiatives like our collaboration with the Community Fridge in Hurst Green, where students volunteered regularly, and our participation in the Afasic Christmas Concert, where students performed and raised awareness for speech and language challenges. A number of local organisations also continue to provide gifts in kind and donate raffle prizes.

DLD Awareness Day in October inspired a fantastic response, with over 380 participants logging 15 million steps in a virtual trek. Students wrote postcards and hosted events to amplify the message, while Moor House featured prominently in a RADLD video and were invited to talk on local radio.

Finally, the Friends of Moor House played an invaluable role, hosting coffee mornings, providing mock interviews, and curating historical displays to celebrate the school's 75th anniversary.

Moor House remains committed to the highest standards of ethical fundraising, complying with the Fundraising Regulator, GDPR, and Charity Commission guidelines. There have been no complaints about fundraising activities.

Estates

The rolling programme of refurbishment, replacement and improvement works continued during the year. Additional air conditioning units were added to the Garfield Weston building and to three class rooms; new double-glazed windows were installed in the common room; and the new media room had new IT equipment installed including new computers and interactive boards and new WiFi access points. Our regular upgrade programme included the creation of a new play area and equipment.

Planning permission was obtained during the year for a new plant room and for the complete refurbishment of the dining room and kitchen. The new plant room was substantially completed by the year end and houses new pumps and tanks for supplying both hot and cold water to the main building. A contract for the construction of a dining room and kitchen was entered into and the work will hopefully be completed by the end of the current academic year. The refurbishment will increase the capacity of the dining room to meet the increase in student numbers; create a "quiet" dining area for those students who require such provision and include new kitchen equipment.

Plans for the Future

Moor House remains committed to ensuring that we continue to maintain our excellence in provision. The key strategic priorities forming the foundation of the Moor House Development Plan for 2024/25 are:

- A. To maintain outstanding outcomes for students in all areas
- B. To improve educational, therapeutic and care provision for students
- C. To enhance facilities and services for students and staff
- D. To define and embed the role of the multi-disciplinary team within the MH pastoral model
- E. To support students with DLD within our sphere of influence
- F. To implement a strategy for organisational sustainability

Our Finances

Total income for the year ended 31 August 2024 of £13,920,159 was an increase of £1,392,046 on the previous year's total income of £12,528,113. The principal source of income was pupil fees which amounted to £12,824,871 an increase of £1,086,001 on the previous year mainly as a result of an increase in pupil numbers from 209 to 216, reflecting the high regard in which Moor House is held. 99% of pupils' fees were funded by Local Authorities. Total expenditure of £11,988,488 was a 6% increase on the previous year's total expenditure of £11,310,039 reflecting inflationary pressures on costs during the year, especially on staff costs. The resulting net operating surplus for the year was £1,931,671 (2023: £1,218,074).

The year-end revaluation of Moor House's defined benefit pension scheme showed a surplus of scheme assets over liabilities of £1,363,000 which was an increase of £273,000 over the 31 August 2023 net surplus of £1,090,000. The increase in the surplus mainly arose as a result of a strong investment performance partly offset by an increase in obligations (Note 14). This surplus has again not been recognised in the accounts because the Charity is unable to recover any part of the surplus by way of refunds from the scheme.

The Trustees are planning to undertake two major capital projects. The first was the complete refurbishment of the existing dining room and kitchen block in order to increase dining capacity to meet the increase in student numbers, to create a "quiet" dining area for those students who require such provision and to update kitchen equipment. Once this project has been completed the intention is to construct a performing arts building, which is a much-needed facility. The estimated cost for these two projects is in the region of £5.5 million and a £4 million Site Development Designated Fund was therefore set up at 31 August 2023. It is hoped that the remaining balance of £1.5 million will be raised through a further fundraising campaign. A contract for the dining room and kitchen block project was entered into and work has commenced.

The Charity has a strong balance sheet with net assets at 31 August 2024 of £13,486,895 (2023: £11,555,224) including net cash and cash equivalents of £7,111,241 (2023: £4,779,557) and Unrestricted Funds of £13,453,428 (2023: £11,512,033).

The Trustees are committed to ensuring that future investment is met from cash flow generated by its charitable activities and the continued success of its fundraising campaigns.

Reserves and Reserve policy

Total funds at 31 August 2024 were £13,486,895 (2023: £11,555,224) and comprised an Endowment Fund of £33,467 (2023: £43,191), which cannot be spent and total Unrestricted Funds of £13,453,428 (2023: £11,512,033). Of the total Unrestricted Funds an amount of £3,894,508 (2023: £4,000,000) has been earmarked by the Trustees as a Designated Site Development Fund and £6,140,275 (2023: 5,812,548) as a Designated Fixed Asset Fund as this amount has been invested in the Charity's buildings and other fixed assets used in the delivery of the services to the beneficiaries and is not freely available to spend, a Welfare Fund of £25,778 (2023: £21,664) which can be used for the benefit of students, with the balance of £3,392,867 (2023: £1,677,821) being a General Unrestricted Fund.

The Trustees' reserves policy is to hold a General Unrestricted Fund equivalent to at least one term's operational expenditure, currently £3.9 million, to allow for the maintenance of the services provided and for adequate working capital if there was a temporary reduction in income or incursion of unforeseen costs. In addition, the Trustees are committed to ensuring Moor House's facilities are kept to the highest standard for the benefit of all of its pupils. Whilst the General Unrestricted Fund at the year-end of £3,392,867 is below the policy target of £3.9 million good progress was made during the year in rebuilding the Fund towards its target level. The Trustees will keep this policy under regular review with the aim of continuing to rebuild the General Unrestricted Fund to the required level.

Going concern

Moor House participates in the Surrey Pension Fund (the Fund) part of the Local Government Pension Scheme (LGPS), a defined benefit scheme, which was closed to new Moor House entrants in 2008. Moor House engages an independent actuary to carry out a valuation, for accounting purposes, of the Fund at the balance sheet dates. As described in Note 14 to the accounts the scheme had a surplus of assets at 31 August 2024 and 31 August 2023 of £1,363,000 and £1,090,000 respectively. However, the Trustees are aware that the result of the annual valuation can be volatile and this is reflected in their financial strategy for Moor House and their regular monitoring of Moor House's finances.

Other key risks that could potentially have a detrimental effect on Moor House's finances include demand for places and capacity for day and residential students, pressure on Local Authorities funding, expansion of facilities on site whilst ensuring student provision is maintained and recruitment and retention of specialist staff.

As explained in Note 1 to the accounts it is the Trustees' intention to transfer the Charity's assets and liabilities to Moor House School & College CIO within twelve months of the date of approval of the financial statements. Following this the entity in which the Charity currently operates will be wound down and will cease to be a going concern. The Charity's activities and all of its undertakings will continue in the CIO in exactly the same way as at present and the CIO will become responsible for promptly discharging all of the Charity's liabilities and obligations. Having considered the above risks and in view of the increase in pupil numbers, the strong indications of continuing pupil demand, the strong level of unrestricted funds and there being no material uncertainties regarding both the Charity's ability to continue and the terms of the proposed transfer to the CIO, the Trustees are of the opinion that the Charity can continue to operate as if a going concern up to the transfer date and that the CIO will be a going concern from the transfer date for the remainder of the forthcoming year, if appropriate, and for the foreseeable future.

Structure, Governance and Management

Moor House operates under a scheme document which was sealed by the Charity Commission for England and Wales on 1 June 1998, as amended by resolution dated 9 December 2013, which includes the regulations for the appointment of Trustees.

The Charity Commission of England and Wales gave consent on 18 October 2024 to the proposed amendments by the Trustees to the Charity's objectives. Moor House's objectives are the advancement of education for the public benefit of children and young people with special speech and language educational needs to develop their speech, language, communication and life skills, in particular but not exclusively, by means of:

- a) the running of a special school & college, including associated residential provision, and developing and sharing speech and language expertise;
- b) undertaking research into language disorders and associated conditions and publishing the useful results of the research;
- c) providing training, aids or resources in language disorders and associated conditions.

The Charity has applied to become a Charitable Incorporated Organisation ("CIO") and Moor House School & College CIO has been entered onto the Register of Charities with the Registered Charity Number 1210562. The CIO has been established with identical charitable purposes to those of the Charity. The Charity's undertaking will not transfer into the CIO until sometime in the future, the target date being by the end of 2025.

Organisation structure

The Board of Trustees is responsible for the overall management and control of Moor House. While the ultimate responsibility rests with the Board of Trustees, which deals with strategic and financial issues, other operational considerations are delegated to the Board of Governors, with day-to-day matters being handled by the Principal, Bursar and Business Manager and Senior Management Team. All of the Trustees are Governors; in addition, there are one Parent Governor, one Staff Governor and one Teacher Governor. The Principal and Bursar attend all Trustee and Governor meetings.

The sub-committees of Moor House were:

1. *"Every Child Matters" Committee* - proposes the priorities for the five outcomes of the 'Every Child Matters' agenda. It monitors safeguarding via termly monitoring visits and the work of the safeguarding Trustees.
2. *Progress & Attainment Committee* - monitors all aspects of student progress and attainment in education, therapy and care.
3. *Finance & Audit Committee* – monitors, supports and recommends improvements in financial planning, control and performance to ensure long-term financial stability.
4. *Human Resources & Governance Committee* – monitors, supports and recommends improvements in the implementation of HR strategies and aims to support student and staff welfare. Ensures governance structure and processes are fit for purpose.
5. *Pay Committee* – to decide the pay for senior managers and recommend pay and remuneration policy for groups of staff.
6. *Research Ethics Committee* – to assess all internal and external research projects submitted by the internal Ethics Committee for assurance that any research project meets MHS&C ethical standards before approval.

Trustees (membership of sub-committees in brackets)

Mr S Dennison (1; 3; 4 and 5) Chair
Mr S Gooch (2; 4 and 5)
Mr W Gunston (4; 6)
Mrs C Combes (1; 2 and 6) – retired 8 July 2024
Mrs J Ireson (2; 6) – appointed 18 March 2024
Mr D Marnham (3; 5)
Mr K Maskell (2; 5)
Mrs L Middleditch (1)
Mr R Piskorz (3)
Mrs J Irvine (3; 4) – appointed 1 September 2024

Governors

All Trustees, as listed above plus

Sam Ackerley (4) Teacher Governor
Mrs J Vallance (1) Staff Governor
Ms N van Erp (1) Parent Governor – appointed 9 December 2024
Mrs J Irvine - Parent Governor – resigned 1 September 2024

Key Officers

Mrs H A Middleton (1; 2; 3; and 4)	Principal
Mrs N Bradley (1 and 2)	Deputy Headteacher – Curriculum
Dr S Ebbels (6)	Director of Research & Training Institute
Mrs N Maric (1; 2 and 6)	Head of Therapy Services and Admissions
Mrs Barbara Martin (1 and 2)	Head of Safeguarding and Residential Care
Mr C Sharp (3; 4 and 5)	Bursar & Business Manager – resigned June 2024
Mr D Christmas (3; 4 and 5)	Bursar & Business Manager – appointed July 2024
Mrs M Van-Niekerk (1 and 2)	Deputy Headteacher – College
Mrs S Graham (1; 2 and 4)	Deputy Headteacher – Upper School
Mrs S Williams (1 and 2)	Deputy Headteacher – Lower School

The chairs of the Committees are appointed by the Trustees. All Trustees and Governors give their time freely and no remuneration or reimbursement of expenses was paid in the period. No Trustee or Governor or person connected with them received any benefit from Moor House, other than the Staff and Teacher Governors in the normal performance of their duties, the Parent Governor in the normal attendance of their children at Moor House, and as otherwise disclosed in this document.

Organisation management

The Trustees and Governors determine Moor House's general policy. The day to day running of Moor House is delegated to the Principal, supported by the senior staff. The Principal undertakes the key leadership role overseeing educational, therapeutic, pastoral and administrative functions in consultation with senior staff. Day to day administration is undertaken within the policies and procedures approved by the Trustees and Governors; this provides for significant expenditure decisions and major capital projects to be approved by Trustees and Governors. Trustees and Governors conduct a programme of monitoring and reviews on a range of key areas of operation.

The Principal oversees the recruitment of senior staff, whilst under delegated authority the Deputy Headteachers, the Heads of Therapy and Residential Care and the Bursar and Business Manager oversee the recruitment of their staff. The Trustees are involved in the recruitment of members of the Senior Management Team including the Principal.

Key management remuneration is set in accordance with Moor House's performance management framework including the Performance Related Pay Policy for Teachers and "Agenda for Change" for Therapists.

Other Relationships

Moor House is a member of the National Association of Special Schools (NASS) which provides opportunities to share expertise, knowledge and experience across the special school sector.

Risk Management

The Trustees are responsible for the management of risks, and all the risks identified in the Moor House risk register have been allocated to individual Trustee sub-committees which are reviewed on a regular basis, and the significant identified risks are reviewed by the Governing Body on a regular basis.

Moor House has established procedures and controls to assess and regularly review operational and financial risks. These controls include:

- comprehensive financial and strategic planning
- robust budgeting and management accounting procedures
- formal written policies and procedures (including business continuity and crisis management)
- formal agendas and minutes for all Trustees and Governors meetings, including sub-committees
- clear authorisation and approval levels
- established organisational structure with clear lines of reporting
- vetting procedures as required by law
- regular review of the identified risks in the risk register by Trustee sub-committees and major risks by the Governing Body on a regular basis.

As well as regular in-house inspections, a full independent external Health and Safety Audit and Fire Risk Assessment are each completed annually and reported to Governors to ensure the safety and welfare of the whole community. Health and Safety procedures and risk assessments are periodically reviewed. Risk assessments are undertaken for major projects and reviewed by the Trustees.

The Trustees are satisfied that major risks are adequately mitigated and that reasonable and appropriate procedures are in place to deal with them should they arise.

Moor House is committed to promoting good health and safety among its employees, students, their families and visitors and complying with all relevant health and safety legislation.

Moor House is committed to the "Safeguarding of all children". All staff and Governors receive child protection training: all members of the Senior Management Team, HR team, middle leaders and two Trustees have received "Safer Recruitment" training. This training is regularly updated. Trustees and Governors undertake safeguarding monitoring and reviews and oversee maintenance of the single central record.

Trustee and Governor Recruitment and Training

Moor House maintains a Board of Trustees with a range of appropriate skills. New Trustees and Governors are appointed by the Board of Trustees after suitable and appropriate vetting. Each Governor and Trustee is provided with a handbook detailing key information about the School's services and operation. An induction programme organised by the Board and Moor House's Senior Management Team ensures that newly appointed Trustees are acquainted with all relevant Board and individual Trustee responsibilities, including child protection training.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select and consistently apply suitable accounting policies;
- observe the methods and principles in The Charities Statement of Recommended Practice (SORP);

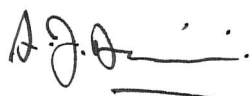
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity, making proper allocation as required by charity law, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Moor House has re-appointed Moore Kingston Smith LLP to act as auditors this year.

BY ORDER OF THE BOARD OF TRUSTEES



Date: 31 MARCH 2025

Acknowledgements

The Trustees are indebted to every one of our donors and fundraisers who have donated, pledged, raised money, secured corporate donations or hosted events on behalf of Moor House in the past and during the financial period ending 31 August 2024. Our donors and supporters have enabled us to provide facilities and resources which would not otherwise be available to our children and students.

Professional Advisers and Key Information

Auditors:

Moore Kingston Smith LLP

9 Appold Street

London EC2A 2AP

Bankers:

Lloyds Bank plc

21 Station Avenue

Caterham

Surrey CR3 6YT

The Trustees are very grateful for the pro bono support of their solicitors Osborne Clarke LLP, One London Wall, London, EC2Y 5EB in the provision of mainly commercial and contractual advice.

For further information on how you can support us please visit: moorhouseoxted.co.uk/support-us

Registered Office:

Moor House School & College

Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ

Telephone: 01883 712271

Email: info@moorhouseschool.co.uk

Website: www.moorhouseoxted.co.uk

Charity No. 311871

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MOOR HOUSE SCHOOL AND COLLEGE

Opinion

We have audited the financial statements of Moor House School and College for the year ended 31 August 2024 which comprise of the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) [ISAs (UK)] and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

As explained in Note 2.1 to the financial statements, on 18 October 2024 the Charity registered as a CIO (Charitable Incorporated Organisation). The assets and liabilities of the Charity are expected to be transferred to the CIO within 12 months of the financial statements being approved. At this point the legal entity in which the Charity currently operates will be wound down and accordingly these financial statements have been prepared on a basis other than going concern. The transition to a CIO will not impact the Charity's activities which will continue in the new CIO. Our opinion is not modified in this regard.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the basis other than going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Statutory auditor

14 April 2025

9 Appold Street
London
EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Moor House School & College

Statement of Financial Activities For the Year Ending 31st August 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
INCOME						
Income from charitable activities						
School and College fees		12,824,871			12,824,871	11,738,870
Assessment Fees		26,300			26,300	49,400
Training courses & lecture fees		116,299			116,299	129,983
Grants	2	-	492,703		492,703	342,798
Bursaries & Pupil Premium		47,094			47,094	40,965
Bank Interest		194,583			194,583	75,160
Donations						
Donations and legacies		113,745			113,745	37,788
Fundraising Events		4,871			4,871	8,924
Parents contributions		-	42,385		42,385	47,425
Income from trading activities						
Rent from flats		18,908			18,908	16,776
Hire of swimming pool & hall		38,400			38,400	40,024
Total Income		<u>13,385,071</u>	<u>535,088</u>	<u>-</u>	<u>13,920,159</u>	<u>12,528,113</u>
EXPENDITURE						
Charitable activities						
Education & speech therapy:						
Staff costs	3	9,113,152	290,076		9,403,228	8,856,051
Education costs	4	588,625	125,401		714,026	737,625
Admin & establishment	5	1,156,983	119,611		1,276,594	1,084,236
Domestic costs	6	228,230			228,230	247,315
Depreciation	9	255,674		9,724	265,398	264,322
Interest	7	86,042			86,042	91,127
Fundraising activities						
Fundraising & marketing		14,970			14,970	29,363
Total Expenditure	8	<u>11,443,676</u>	<u>535,088</u>	<u>9,724</u>	<u>11,988,488</u>	<u>11,310,039</u>
NET INCOME/(EXPENDITURE)		<u>1,941,395</u>	<u>-</u>	<u>(9,724)</u>	<u>1,931,671</u>	<u>1,218,074</u>
NET MOVEMENT IN FUNDS						
Reconciliation of funds:		1,941,395	-	(9,724)	1,931,671	1,218,074
Total funds brought forward		11,512,033	-	43,191	11,555,224	10,337,150
FUNDS CARRIED FORWARD		<u>13,453,428</u>	<u>-</u>	<u>33,467</u>	<u>13,486,895</u>	<u>11,555,224</u>

The notes on pages 26 to 40 form part of these Financial Statements

All transactions are derived from continuing activities

There are no recognised gains or losses other than the results for the year as set out above

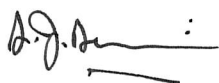
Moor House School & College

Balance Sheet As at 31st August 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9		8,112,488		7,875,370
CURRENT ASSETS					
Debtors	10	2,305,099		2,820,551	
Cash and cash equivalents	11	9,049,987		6,799,188	
			<u>11,355,086</u>		<u>9,619,739</u>
CREDITORS: Amounts falling due within one year	12	<u>(4,127,609)</u>		<u>(4,001,560)</u>	
NET CURRENT ASSETS			<u>7,227,477</u>		<u>5,618,179</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>15,339,965</u>		<u>13,493,549</u>
CREDITORS: Amounts falling due after more than one year	12		<u>(1,853,070)</u>		<u>(1,938,325)</u>
TOTAL NET ASSETS			<u>13,486,895</u>		<u>11,555,224</u>
FUNDS					
Unrestricted funds					
General fund	15		3,392,867		1,677,821
Welfare fund	15		25,778		21,664
Designated funds	15		10,034,783		9,812,548
TOTAL UNRESTRICTED FUNDS			<u>13,453,428</u>		<u>11,512,033</u>
Endowment fund	15		<u>33,467</u>		<u>43,191</u>
TOTAL CHARITY FUNDS			<u>13,486,895</u>		<u>11,555,224</u>

Approved by the Board of Trustees on 31 March 2025
and signed on its behalf by:

S Dennison - Chair



D Marnham - Trustee



The notes on pages 26 to 40 form part of these Financial Statements

Moor House School & College

Cash Flow For the Year Ending 31st August 2024

	2024 £	2023 £
Cash flows from operating activities		
Cash generated by operations	2,834,200	1,228,205
Investing activities		
Purchase of tangible fixed assets	(502,516)	(234,907)
Financing activities		
Loan instalment	(80,885)	(76,289)
Net cash used in investing & financing activities	(583,401)	(311,196)
Net increase in cash and cash equivalents	2,250,799	917,009
Cash and cash equivalents at beginning of year	6,799,188	5,882,179
Cash and cash equivalents at end of year	9,049,987	6,799,188

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period	1,931,671	1,218,074
Adjustments for:		
Depreciation of tangible fixed assets	265,398	264,322
Movements in working capital:		
Decrease/(increase) in debtors	515,452	(226,962)
Increase/(decrease) in creditors	121,679	(27,229)
	<u>2,834,200</u>	<u>1,228,205</u>

CASH AT BANK AND CASH EQUIVALENTS

	2024 £	2023 £
Cash at bank and in hand	1,971,642	1,602,445
Cash equivalent (32 day notice bank account)	3,035,074	2,177,847
Cash equivalent (95 day notice bank account)	4,043,271	3,018,896
Cash and cash equivalents at end of year	9,049,987	6,799,188

ANALYSIS OF CHANGES IN NET CASH AND EQUIVALENTS

	At 1 Sept 2023 £	Cash flows £	Non cash changes £	At 31 Aug 2024 £
Cash	6,799,188	2,250,799	-	9,049,987
Borrowings- due within one year	81,306	(80,885)	85,255	85,676
Due after more than one year	1,938,325	-	(85,255)	1,853,070
	<u>2,019,631</u>	<u>(80,885)</u>	<u>-</u>	<u>1,938,746</u>
Total Net Cash & equivalents	4,779,557	2,331,684	-	7,111,241

The notes on pages 26 to 40 form part of these Financial Statements

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

1. POST BALANCE SHEET EVENT

Moor House School & College is a charitable trust sealed by the Charity Commissioner for England and Wales on 1 June 1998.

The Charity has applied to become a Charitable Incorporated Organisation and Moor House School & College CIO ("CIO") has been entered on the Register of Charities. The CIO has been established with identical charitable purposes to those of the Charity. The Trustees consider that the charitable objectives of the Charity would be furthered by the transfer of the Charity's assets and liabilities to the CIO and aims to complete the transfer within twelve months of the date of these financial statements being approved. Once the transfer has been completed the legal entity in which the Charity operates will be wound down and will cease to be a going concern. The CIO will acquire all of the Charity's undertakings as a going concern including all assets and liabilities at their net book amounts. The CIO will continue the Charity's activities from the date of transfer in exactly the same way as at present and become responsible for promptly discharging all the Charity's liabilities and obligations.

2. ACCOUNTING POLICIES

2.1 Accounting Convention and Going Concern

These accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"), "Accounting and Reporting by Charities": Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019. The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The comparative figures are for the 12 months ended 31 August 2023.

As stated in Note 1 it is the Trustees intention to transfer all of the Charity's assets and liabilities to the CIO and consequently the Charity is not a going concern. The Charity will continue to operate as normal from the balance sheet date to the date of transfer following which the CIO will be responsible for promptly discharging all the Charity's liabilities and obligations and for carrying on the Charity's activities as before. The Charity's assets and liabilities will be transferred at their net book amounts, without any adjustments being required, and there are no material uncertainties regarding these assets and liabilities at the balance sheet date. The financial statements have therefore been prepared on the historical cost basis with the assets and liabilities being shown in a format as if the Charity was still a going concern. There are no differences between the amounts presented in the financial statements and the amounts that would have been presented if the Charity were a going concern.

With increased pupil numbers, solid levels of unrestricted reserves and in the absence of any material uncertainties regarding both the ability of the Charity to continue and with the terms of the proposed transfer to the CIO, the Trustees are of the opinion that the Charity can continue to operate as if a going concern up to the transfer date and that the CIO will be a going concern from the transfer date for the remainder of the year, if appropriate, and for the foreseeable future.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

2.2 Charitable Funds

Unrestricted funds are available for use at the discretion of Trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

The Endowment Fund was established in accordance with the Charity Scheme to include as a permanent endowment the site and buildings at the Charity Scheme date.

2.3 Income

Fees, donations, legacies and other income is recognised once the amounts can be measured reliably and it is probable that income will be received. Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time the donation is recognised. Full accrual is made on interest income receivable.

2.4 Expenditure

Expenditure is accounted for on an accruals basis. Irrevocable VAT is included with the expense to which it relates. Governance costs comprise those relating to external audit and legal and professional charges relating to the preparation and examination of the annual statutory accounts

2.5 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost of each asset evenly over its expected useful life on a straight line basis using these annual rates:

Freehold buildings	2%
Leasehold Buildings	2%
IT Equipment	20%
Motor Vehicles	20%
Other Equipment	15%

It is the policy of the School only to capitalise items with a unit cost over £1,000 and a useful life greater than one year. New building are depreciated from the date of first use. Staff costs incurred on development projects are capitalised. Depreciation on the original Freehold Buildings is charged to the Endowment Fund, with all other depreciation being charged to the General Fund. The profit or loss arising from the disposal of an asset is determined as the difference between the sale proceeds and the book value of the asset and is recognised in the Statement of Financial Activities.

2.6 Impairment of Fixed Assets

At each reporting end date, the Charity reviews the book value of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If so an estimate would be made of the impairment loss, and recognised immediately in the accounts.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

2.7 Debtors

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

2.8 Liabilities and Provisions

Liabilities are recognised when there is a legal or constructive obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Deferred income represents fees and deposits received in advance of the academic year to which they relate.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material the provision is based on the present value of these amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.9 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 95 days or less from the date of acquisition or opening of the deposit or similar account.

2.10 Financial Instruments

The Charity only holds basic financial instruments as defined by FRS102. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and cash equivalents together with trade and other debtors. Financial liabilities held at amortised cost comprise trade creditors and bank loan.

2.11 Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

2.12 Accounting estimates and areas of judgment

The trustees are required to make judgments, estimates and assumptions about the book value of assets and liabilities that are not readily available from other sources. Such estimates and judgments are continually reviewed and are based on historical experience and other factors that are considered to be relevant. The trustees consider the valuation of the defined benefit pension scheme obligation is a significant estimate and judgment affecting the potential liability, if any, recognised in the financial statements. The valuation is subject to the actuarial assumptions set out in Note 14 which are by nature uncertain and may therefore result in a material adjustment to the obligation in subsequent years.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

2.13 Pension Schemes

The School contributes to the Teachers' Pension Scheme operated by the Teachers' Pension Agency. Contribution rates are set by the actuaries of the scheme and advised to the Board of Trustees by the Scheme Administrators. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the School on an annual basis. Therefore in accordance with FRS17 the scheme is accounted for as a defined contribution scheme. In accordance with FRS102, the accounts recognise all contributions payable to fund deficits arising as a result of past employee service. Contributions to the scheme are charged to the Statement of Financial Activities (SOFA) as they become payable in accordance with the rules of the multi employer scheme.

The School participates in the Surrey County Council Local Government Pension Scheme ("LGPS"), a defined benefit scheme which is closed to new Moor House School entrants. The scheme is subject to a triennial valuation by an independent actuary and the 31 March 2022 valuation has been received. The independent actuary has projected forward this valuation to the balance sheet date as set out in Note 14. The defined benefit obligation is calculated using the projected unit credit method and the fair value of plan assets is measured in accordance with the FRS102 fair value hierarchy.

The School also operates a defined contribution stakeholder scheme for eligible staff, and pension contributions are charged in the SOFA as they become payable.

2.14 Grants

During the year Moor House received grants totaling £492,703 (2023: £342,798) which were fully utilised during the year in compliance with the regulations governing their use.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

3. STAFF COSTS	2024	2023
	£	£
Salaries & wages	7,696,384	7,156,286
Social Security & Pension Costs:		
National Insurance	710,953	669,263
Teachers Pension Scheme (note 14)	471,927	393,912
Surrey LGPS (note 14)	161,584	338,380
Stakeholder Pension Scheme (note 14)	362,380	298,210
	<u>9,403,228</u>	<u>8,856,051</u>

The average monthly number of full and part time employees during the year was 239 (2023:234)

As at the end of the summer term 2024 the number of Full Time Equivalent (FTE) employees was 207 (2023:198)

The average monthly number of FTE employees during the year was 202 (2023:197) comprising:

	2024	2023
Teachers & Special Teaching Assistants	90	84
Residential Child Care	26	29
Therapists & Psychologists	38	37
Research Institute	4	4
Administration	21	21
Catering & Domestic	15	14
Maintenance	6	6
Fundraising & Marketing	2	2
	<u>202</u>	<u>197</u>
	=====	=====

The Senior Management Team ("SMT") received salary and benefits, including employer's pension contributions and national insurance, to the value of £983,667 (2023:£839,174). SMT comprised: Principal, Bursar and Business Manager, Head of Residential Care, Head of Therapy, Director of Research and Training Institute, Deputy Headteacher-College, Deputy Headteacher- KS2 and KS3, Deputy Headteacher- KS4, Deputy Headteacher- curriculum.

The number of employees whose emoluments for the year were above £60,000 pa and who were also accruing benefits under a pension scheme was:

	2024	2023
£60,000-£69,999	7	6
£70,000-£79,999	4	2
£80,000-£89,999	2	2
£110,000-£119,999	-	1
£130,000-£139,999	1	-
Total	14	11

No Trustee received or waived any remuneration or pension benefits during the year or received any other benefits from the charity or a related party. No Trustee was reimbursed out of pocket expenses (2023: nil). The School has taken out a public liability insurance policy that provides professional indemnity cover for the Trustees, Governors and staff of the charity.

There is a valuable contribution made by volunteers, especially with regard to fundraising events. Their contribution to the School cannot be reasonably quantified in financial terms and so has not been included in these accounts.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

4.	EDUCATION COSTS	2024	2023
		£	£
	FE College fees	336,400	354,435
	Education materials	76,786	68,084
	Pupil trips and welfare	90,308	96,549
	Staff training and welfare	60,524	68,125
	IT	87,442	91,237
	Motor vehicles	48,591	46,609
	Examinations	13,975	12,586
		<u>714,026</u>	<u>737,625</u>
		=====	=====
5.	ADMIN AND ESTABLISHMENT	2024	2023
		£	£
	Utilities	338,834	358,747
	Repairs and maintenance	339,084	264,050
	Equipment (non capital)	97,278	86,743
	Licences, consultancy and professional fees	211,082	139,846
	Research & development	17,023	16,066
	Staff recruitment and advertising	60,336	20,893
	Printing, postage, stationery	53,379	47,843
	Insurance	100,396	90,257
	Travel, copier leases, bank charges, sundry	15,544	23,864
	Auditor's remuneration (note 20)	43,638	35,927
		<u>1,276,594</u>	<u>1,084,236</u>
		=====	=====
6.	DOMESTIC COSTS	2024	2023
		£	£
	Catering	182,907	204,079
	Domestic supplies	38,106	35,460
	Medical	7,217	7,776
		<u>228,230</u>	<u>247,315</u>
		=====	=====
7.	INTEREST	2024	2023
		£	£
	Loan interest	86,042	91,127
		<u>86,042</u>	<u>91,127</u>
		=====	=====

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

8. TOTAL EXPENDITURE	Education £	Fundraising & Marketing £	Governance £	2024 Total £	2023 Total £	
Support Service Costs:						
Admin, Maint, Finance, HR, IT	838,894	-	-	838,894	806,941	
Fundraising & Marketing	-	83,368	-	83,368	96,245	
Governance	-	-	70,421	70,421	54,369	
	<u>838,894</u>	<u>83,368</u>	<u>70,421</u>	<u>992,683</u>	<u>957,555</u>	
Direct Charitable Costs	10,995,805	-	-	10,995,805	10,352,484	
	<u>11,834,699</u>	<u>83,368</u>	<u>70,421</u>	<u>11,988,488</u>	<u>11,310,039</u>	
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	
9. TANGIBLE FIXED ASSETS	Total £	IT & other Equipment £	Motor Vehicles £	Freehold Land & Buildings £	Leasehold Buildings £	Projects L&B WIP £
COST						
At 1 September 2023	10,263,633	578,638	169,180	9,406,482	109,333	-
Additions	502,516	152,561	24,320	44,418	-	281,217
Disposals	(11,940)	-	(11,940)	-	-	-
	<u>10,754,209</u>	<u>731,199</u>	<u>181,560</u>	<u>9,450,900</u>	<u>109,333</u>	<u>281,217</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
DEPRECIATION						
At 1 September 2023	2,388,263	320,474	157,098	1,851,437	59,254	-
Charge for the Year	265,398	62,264	12,639	188,308	2,187	-
Disposals	(11,940)	-	(11,940)	-	-	-
	<u>2,641,721</u>	<u>382,738</u>	<u>157,797</u>	<u>2,039,745</u>	<u>61,441</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
NET BOOK Amount						
At 1 September 2023	7,875,370	258,164	12,082	7,555,045	50,079	-
	<u>8,112,488</u>	<u>348,461</u>	<u>23,763</u>	<u>7,411,155</u>	<u>47,892</u>	<u>281,217</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Freehold Buildings includes Freehold Land at cost of £1,500. The Trustees consider that there is a material difference between the book amount and the market value of the land and buildings. The buildings are insured at a rebuild cost of £62m. This is not the market value of the land and buildings.

Building Projects work in progress to 31 August: New Plant Room= £175,725
Kitchen/Dining Room refurbishment= £105,492

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

10. DEBTORS	2024	2023
	£	£
Trade debtors	2,076,705	2,695,222
Prepayments & Other Debtors	228,394	125,329
	<u>2,305,099</u>	<u>2,820,551</u>
	=====	=====

11. CASH AND CASH EQUIVALENTS	2024	2023
	£	£
	9,049,987	6,799,188
	=====	=====

Included in the 31 August 2024 balance is cash of £838,623 (2023: £496,260) being fees received in advance of the Autumn Term and which relate to expenditure which will be incurred in the following year.

12. CREDITORS	2024	2023
	£	£
Amounts falling due within one year:		
Trade Creditors	541,215	126,499
Other Creditors (including HMRC & Pension providers)	414,300	331,199
Bank Loan	85,676	81,306
Accruals & Deferred Income (note 13)	3,086,418	3,462,556
	<u>4,127,609</u>	<u>4,001,560</u>
	=====	=====
Amounts falling due after more than one year:		
Bank Loan: repayable in two to five years	380,535	363,445
Bank Loan: repayable in more than five years	1,472,535	1,574,880
	<u>1,853,070</u>	<u>1,938,325</u>
	=====	=====

Moor House has one bank loan, which is secured by a first legal charge over the freehold land and buildings known as Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey. It is for £2,500,000 and was used to support the development of the School accommodation building known as The Village and is being repaid over 24 years with the last instalment due on 28 August 2040 (interest rate= 4.32%).

13. ACCRUALS & DEFERRED INCOME	2024	2023
	£	£
Deferred income at beginning of the period	3,191,482	3,205,950
Incoming resources deferred in current period	2,915,328	3,191,482
Amounts released from previous periods	(3,191,482)	(3,205,950)
	<u>2,915,328</u>	<u>3,191,482</u>
Deferred income at 31 August	2,915,328	3,191,482
Accruals	171,090	271,074
	<u>3,086,418</u>	<u>3,462,556</u>
	=====	=====

Amounts are recognised in the Statement of Financial Activities in the period in which the service is provided. Deferred income is mainly fee income received in advance of the Autumn 2024 term.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

14. PENSION SCHEMES

LOCAL GOVERNMENT PENSION SCHEME

Some employees of the School participate in the Surrey County Council Local Government Pension Scheme (LGPS) which is a defined benefit scheme. This is closed to new members from this School. The assets of the Fund are held in externally managed funds invested by professional investment managers. Participation in the Scheme is by virtue of the School's status as an Admitted Body.

A full triennial valuation of the Scheme is carried out every three years by an independent actuary using a risk based methodology and the 31 March 2022 valuation has been received. The independent actuary has projected forward the results of this valuation to the balance sheet date using the projected unit credit method of valuation required by FRS102 allowing for the different financial assumptions allowed under that accounting standard. The 31 August 2024 valuation shows:

	2024 £	2023 £
Fair value of the School's scheme asset	9,693,000	9,141,000
Present value of funded liabilities	8,330,000	8,051,000
Closing Position at 31 August	<u>1,363,000</u>	<u>1,090,000</u>

The key assumptions used by the actuary were:

	2024	2023
Rate of increase in salaries	3.65%	4.05%
Rate of increase in pensions	2.65%	3.05%
Inflation (CPI)	2.65%	3.05%

Longevity in years at age 65 retiring at balance sheet date:

- Males	20.4	20.5
- Females	24.4	24.4

Longevity in years at age 65 retiring in 20 years:

- Males	21.4	21.5
- Females	25.8	25.9

Reconciliation of scheme assets and liabilities:

	ASSETS	LIABILITIES	TOTAL
At 1 September 2023	9,141,000	8,051,000	1,090,000
Current service cost	-	105,000	(105,000)
Interest income/(expense)	475,000	417,000	58,000
Employees contributions	33,000	33,000	-
Employers contributions	152,000	-	152,000
Estimated benefits paid	(362,000)	(362,000)	-
<i>Remeasurement gains/(losses):</i>			
Actuarial gains	-	86,000	(86,000)
Return on scheme assets	254,000	-	254,000
Position at 31 August 2024	<u>9,693,000</u>	<u>8,330,000</u>	<u>1,363,000</u>
Scheme asset not recognized	-	1,363,000	(1,363,000)
Closing position at 31 August 2024	<u>9,693,000</u>	<u>9,693,000</u>	<u>-</u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

The Charity will not be able to recover any part of the 31 August 2024 scheme surplus of £1,363,000 or the 31 August 2023 surplus of £1,090,000 by way of refunds from the scheme and therefore these have not been recognised in the respective accounts. As neither the scheme surplus or any related actuarial gain or loss have been recognised in the 31 August 2024 accounts the Charity's primary contributions of £128,099 and secondary contributions of £33,485 to the scheme for the year, totaling £161,584 (Note 3), have been included in the Statement of Financial Activities in lieu of the client service and interest costs.

The primary employer contributions were 39.6% for the year ending 31 August 2023 and for the two months ending 31 October 2023 reducing to 30.7% until 31 August 2025. The secondary contributions were £184,455 for the year ending 31 August 2023 and £33,485 for the two months ending 31 October 2023. Secondary contributions are nil from 1 November 2023.

TEACHERS' PENSION SCHEME

The School participates in the Teachers' Pension Scheme ("TPS") for its teaching staff. The staff costs for the period includes contributions payable to the TPS of £471,927 (2023: £393,912).

The TPS is an unfunded multi-employer defined benefits scheme governed by the Teachers' Pension Scheme Regulations 2014. Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid from public funds provided by Parliament.

The employer contribution rate is set following scheme valuations undertaken by the Government Actuary's Department. The latest actuarial valuation caused the employer rate to increase from 23.68% to 28.68% on 1 April 2024. This valuation will also determine the opening balance of the cost cap fund and provides an analysis of the cost cap as required by the Public Service Pensions Act 2013.

STAKEHOLDER SCHEME

The School also contributes to a defined contribution scheme for eligible staff as the School's auto-enrolment scheme. The pension costs charged in the financial statements represent the employer contributions made by the School £362,380 (2023: £298,210). The increase in contribution is mainly due to an increase in legal minimum contributions.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

15. FUNDS FOR THE YEAR ENDING 31 AUGUST 2024

Total Funds	Unrestricted Funds						Total
	General	Welfare	Designated Fixed Assets	Designated Site Development	Restricted Funds	Endowment	
	£	£	£	£	£	£	£
1 Sept 2023	1,677,821	21,664	5,812,548	4,000,000	-	43,191	11,555,224
Surplus(Deficit)	1,937,281	4,114	-	-	-	(9,724)	1,931,671
Transfers	(222,235)	-	327,727	(105,492)	-	-	-
31 Aug 2024	3,392,867	25,778	6,140,275	3,894,508	-	33,467	13,486,895

Restricted Funds	At 1 Sept 2023 £	Income £	Expenditure £	Transfers £	At 31 Aug 2024 £
Parents contributions	-	42,385	(42,385)	-	-
Building maintenance grant	-	119,611	(119,611)	-	-
Teachers pay grant	-	155,510	(155,510)	-	-
Teachers pension grant	-	134,566	(134,566)	-	-
PE and sport grant	-	16,260	(16,260)	-	-
Covid catch up grant	-	66,756	(66,756)	-	-
	-	535,088	(535,088)	-	-

The Designated Funds- FIXED ASSET FUND

The fund was established to match the book amount of the School's fixed assets less the debt finance related to those assets and the Endowment Fund.

Transfers from the general and the designated site development funds represent the increase in the Charity's tangible fixed assets and the decrease in related debt financing in the year.

SITE DEVELOPMENT FUND

The trustees are planning to develop the existing site with two major projects: the complete refurbishment of the existing dining room and kitchen block, and the construction of a new performing arts building. The current cost estimate for the two projects is in the region of £5.5 million and the trustees set aside £4 million of the Charity's funds at 31 August 2023 towards the cost, with the balance to be raised through a fund raising campaign. The transfer to the Designated Fixed Asset Fund represents the costs incurred on the dining room and kitchen block project prior to 31 August 2024.

WELFARE FUND

The fund represents general income from fundraising activities and donations. The money is spent to enhance the general welfare of the students attending the school.

ENDOWMENT FUND

The site and buildings of 6.25 acres of Moor House, Hurst Green, Oxted, Surrey constitute the permanent endowment of the Charity in accordance with the Scheme dated 1st June 1998.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

FUNDS FOR THE YEAR ENDING 31 AUGUST 2023

Total Funds	Unrestricted Funds				Restricted Funds	Endowment	Total
	General	Welfare	Designated Fixed Assets	To Develop Site			
	£	£	£	£	£	£	£
1 Sept 2022	4,507,220	21,065	5,755,950	-	-	52,915	10,337,150
Surplus(deficit)	1,227,199	599	-	-	-	(9,724)	1,218,074
Transfers	(4,056,598)	-	56,598	4,000,000	-	-	-
31 Aug 2023	1,677,821	21,664	5,812,548	4,000,000	-	43,191	11,555,224
Restricted Funds			At 1 Sept 2022	Income	Expenditure	Transfers	At 31 Aug 2023
			£	£	£	£	£
Parents Contributions			-	47,425	(47,425)	-	-
Building maintenance grant			-	134,232	(134,232)	-	-
Teachers pay grant			-	32,813	(32,813)	-	-
Teachers pension grant			-	90,929	(90,929)	-	-
PE and sport grant			-	16,000	(16,000)	-	-
Covid catch up grant			-	68,824	(68,824)	-	-
			-	390,223	(390,223)	-	-

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

16. ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2024

	General Fund	Welfare Fund	Designated Funds	Restricted Funds	Endowment Fund	TOTAL
	£	£	£	£	£	£
Fixed Assets			8,079,021		33,467	8,112,488
Current Assets:						
Debtors	2,305,099					2,305,099
Cash	5,129,701	25,778	3,894,508			9,049,987
Creditors:						
Loans < 1 year			(85,676)			(85,676)
Others	(4,041,933)					(4,041,933)
Creditors:						
Loans > 1 year			(1,853,070)			(1,853,070)
	3,392,867	25,778	10,034,783		33,467	13,486,895

ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2023

	General Fund	Welfare Fund	Designated Funds	Restricted Funds	Endowment Fund	TOTAL
	£	£	£	£	£	£
Fixed Assets			7,832,179		43,191	7,875,370
Current Assets:						
Debtors	2,820,551					2,820,551
Cash	2,777,524	21,664	4,000,000			6,799,188
Creditors:						
Loans < 1 year			(81,306)			(81,306)
Others	(3,920,254)					(3,920,254)
Creditors:						
Loans > 1 year			(1,938,325)			(1,938,325)
	1,677,821	21,664	9,812,548		43,191	11,555,224

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

17. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 AUGUST 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Fund	TOTAL FUNDS 2023
		£	£	£	£
INCOME					
Income from charitable activities					
School and College fees		11,738,870			11,738,870
Assessment Fees		49,400			49,400
Training courses & lecture fees		129,983			129,983
Grants	2	-	342,798		342,798
Bursaries, Pupil Premium, sundry		40,965			40,965
Bank Interest		75,160			75,160
Donations					
Donations and legacies		37,788			37,788
Fundraising Events		8,924			8,924
Parents contributions		-	47,425		47,425
Income from trading activities					
Rent from flats		16,776			16,776
Hire of swimming pool & hall		40,024			40,024
Total Income		<u>12,137,890</u>	<u>390,223</u>	<u>-</u>	<u>12,528,113</u>
EXPENDITURE					
Charitable activities					
Education & speech therapy:					
Staff costs	3	8,732,309	123,742		8,856,051
Education costs	4	605,376	132,249		737,625
Admin & establishment	5	950,004	134,232		1,084,236
Domestic costs	6	247,315			247,315
Depreciation		254,598		9,724	264,322
Interest	7	91,127			91,127
Fundraising activities					
Fundraising & publicity costs		29,363			29,363
Total Expenditure	8	<u>10,910,092</u>	<u>390,223</u>	<u>9,724</u>	<u>11,310,039</u>
NET INCOME/(EXPENDITURE)		<u>1,227,798</u>	<u>-</u>	<u>(9,724)</u>	<u>1,218,074</u>
NET MOVEMENT IN FUNDS					
Reconciliation of funds:		1,227,798		(9,724)	1,218,074
Total funds brought forward		10,284,235	-	52,915	10,337,150
FUNDS CARRIED FORWARD		<u><u>11,512,033</u></u>	<u><u>-</u></u>	<u><u>43,191</u></u>	<u><u>11,555,224</u></u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2024

18. CONTRACTS AND COMMITMENTS

At 31 August 2024 there was £1,532,398 committed expenditure (2023: nil).

19. FINANCIAL COMMITMENTS

At 31 August Moor House had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2024	2023
	£	£
Within one year:	1,904	3,806
Between two to five years:	-	1,904
	<u>1,904</u>	<u>5,710</u>

None of the operating leases related to land and buildings.

During the year operating lease payments have been recognised as an expense in the Statement of Financial Activities to the value of £3,806 (2023: £3,868).

20. AUDITOR'S REMUNERATION

	2024	2023
	£	£
Statutory Audit	24,960	20,754
Taxation Advice	16,800	8,045
Other (includes Teachers' Pension and sub-contractor audits)	1,878	7,128
	<u>43,638</u>	<u>35,927</u>

21. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

None of the trustees have been paid any remuneration or received any other benefits from employment with their charity or a related entity and no trustee expenses have been incurred.

Related party transactions during the year ended 31 August 2024 were £6,442 paid to Osborne Clarke LLP (2023: nil), for legal services. Mr W Gunston, a trustee, is a partner in the firm.

Donations received from related parties without conditions during the year amounted to nil (2023: nil).

MOOR HOUSE SCHOOL & COLLEGE

England & Wales - Charity number 311871

Accounts



Annual Report and Accounts 2022-23



Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ
01883 712271

www.moorhouseoxted.co.uk

Registered Charity. 311871

Patron: HRH The Duchess of Edinburgh GCVO

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Welcome

I am pleased, on behalf of the Trustees, to present the Moor House School & College Annual Report and Accounts for the year ending 31 August 2023.

We were delighted to welcome our Patron, Her Royal Highness The Duchess of Edinburgh, to visit and officially open the new Therapy Hub in April, 2023. We are already seeing the benefit of this excellent facility and all its resources.

Our students remain at the heart of all the work of Moor House and 2022/23 was another significant year of great student progress. This has received external recognition, for example, Ofsted in 2022 praised ‘the impressive, collaborative, multidisciplinary approach [that] ensures pupils make outstanding progress with their speech and language’.

Student success has been enabled by the continued dedication and hard work of all our staff both individually and, importantly, in multidisciplinary working to maximise the benefit to our students.

Demand for places remains high and we will need to continue to grow our facilities to cope with increasing numbers of students. We have completed two new classrooms for KS2 students. Our current plans include significant upgrades to dining, performing arts and library provision as part of our current strategy to extend and enhance provision.

It is not just about buildings, of course, and considerable focus continues to be placed upon pastoral care and mental health and wellbeing support of our students. In the summer term, we introduced a dedicated resource to help students both during the transition to KS5 and later to life after Moor House College as our students progress into further or higher education, employment, or training.

In my view 2022/23 has been an excellent year for Moor House.



Stuart Dennison,

Chair of Trustees & Governors

Trustees' Report

The Trustees present their annual report for the year ending 31 August 2023, under the Charities Act 2011, together with the audited accounts for the year which have been prepared under the accounting policies set out therein and follow and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Moor House's Vision

Moor House exists to provide children and students who have severe Developmental Language Disorder (DLD) with an education that prepares them for life as confident and independent members of society.

Strategy, Objectives, and Activities

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales when reviewing the charity's aims and objectives and in planning future activities.

Moor House is a day and residential co-educational Non-Maintained Special School within the meaning of the Education Act 1996 and welcomes students aged seven to 19 years from all backgrounds with language disorders, including those with severe DLD.

Moor House aims to provide its students with an education that prepares them for as independent a life as possible. All students have an Education, Health and Care Plan (EHCP).

Moor House needs to be satisfied that it will be able to educate, support and develop a prospective student to the best of their potential. Consequently, Moor House undertakes a lengthy and thorough admissions assessment process to ensure that any prospective student is able to benefit from the intensive therapy and teaching that Moor House provides. An individual's economic status, gender, ethnicity, race, religion, or non-DLD disabilities play no part in the assessment process.

Once a student starts at Moor House, teams of speech and language therapists and occupational therapists work closely with the teaching staff to provide the appropriate specialist education and therapy to fit their individual needs. Students come from across the country, but mostly from the South of England.

Moor House achieves its vision and aims by:

- excellence of provision in teaching, therapy and residential care within a highly specialist environment;
- breadth of approach and curriculum to meet each student's needs;
- integration of teaching, therapy and residential provision by all staff;
- provision tailored to meet each student's identified needs;
- knowledgeable and experienced staff committed to their professions, roles and development of colleagues;
- working together in a partnership of students, parents, staff and Governors;
- undertaking peer-reviewed research leading to evidence-based innovations; and
- advising and training other professionals and parents with an interest in DLD related issues.

The Trustees are responsible for setting a long-term strategy and annual priorities that are reflected in the Moor House Development Plan.

These reflect our educational aims and ethos within the context of the broader aims we set for Moor House and its students.

Fees are set at a level to maintain the financial viability of Moor House and at a level that is consistent with the aim of providing an excellent education to our students.

Fees are normally paid by the student's Local Authority but, in exceptional circumstances, the Local Authority may arrange for the family to pay part fees.

Achievements and Performance

The key strategic priorities that were the foundation of the Moor House Development Plan for 2022/23 were as follows:

- (1) Maintain outstanding outcomes for students in all areas of our provision.

Achieved – see 'Student Achievement and Performance' for school and college on pages 6 and 7.

- (2) Improve the educational, therapeutic and care provision for students.

Achieved – Specialist Therapy hub operational for the full academic year as well as upgrade completed to mental health and wellbeing space.

- (3) Further develop the facilities and infrastructure at Moor House.

Achieved – see 'Estates' on page 9.

- (4) Extend the reach of our student health and wellbeing programme.

Achieved – the Mental Health and Well-being team has been expanded to include a Child Counsellor and a well-being practitioner which has increased the range of services on offer and the timeliness of support available to students across the age ranges.

- (5) Expand our on-site course offering for college students.

Achieved – Moor House now offers an NOCN Construction qualification at Level 1. Practical elements of the course are delivered in a bespoke workshop created on site.

(6) Increase our capacity to better meet demand.

Achieved – see 'Estates' on page 9.

(7) Continue our research into language disorders to the benefit of our own students and the broader community.

Achieved – see 'Research & Training Institute' on page 7.

(8) Develop outreach services to help the transition for students post Moor House College.

Partially achieved – new Transition Coordinator in post.

Student Achievement and Performance - School

Moor House has 138 school students in total (2022: 131).

All students achieved above expected 'entry to exit' data statistics for a specialist setting, with 100% achieving at least expected progress in English and Math's.

77% of students gained at least one GCSE or equivalent, and we had an increase of 90 GCSE or equivalent entries.

Three students gained a Distinction in Level 2 Food & Cookery, whilst our Creative Arts students all gained EL Diploma qualifications. Other highlights included passes for all of our English Language GCSE entries and some strong passes (five or above) in English Literature, Math's, Science. In Art at Pottery, two students receive two Grade 9's and one Grade 8.

The students participated in a range of extra-curricular activities and a number of educational and residential visits during the year. The students also benefit from Moor House's own 25-metre swimming pool and have the opportunity of participating in an extensive extra-curricular programme including sport, music and drama clubs, as well as trips out including cinema visits.

Student Achievements & Performance - College

Moor House had 71 college students in total (2022: 58).

As part of Moor House provision, the students attend a Partner Provider, supported by members of our staff. This enabled students to follow a wide range of courses including Art & Design, Media, ICT, E-Sports, Horticulture, Fisheries, Land based learning, Catering, Health and Social Care, Travel and Tourism and Animal Management to name a few.

Our College students improved performance from last year in English and Math's and this was repeated in their courses in other subjects that are provided by our partner providers and supported by our staff. At the end of the academic year all 22 of the 23 leavers transitioned successfully into Education, Employment or Training, with one of the leavers still awaiting the outcome of a tribunal.

Two students progressed to University, 11 entered Further Education, three entered employment or training, with seven students continuing onto a Post-19 provision.

Overall academic achievement in July 2023 resulted in a 46% pass rate in Math's, 10% pass rate in PSHCE and 65.5% of students achieved their English qualifications. In addition to this 100% of students achieved their vocational qualifications with 63% achieving merit or distinction grades at Level 1, 47% achieving merit or distinction grades at Level 2 and 55% achieving merit or distinction grades at Level 3.

NEET Data remains 0%, with no students not being in Education, Employment or Training when they leave Moor House School & College.

Moor House Research and Training Institute Achievements & Performance

The Moor House Research and Training Institute is a department of Moor House School and College with valued contribution to supporting our charitable aims, namely:

- i) informing and validating provision at Moor House;
- ii) providing resources for use at Moor House such as development of Shape Coding and the Wheel of Independence which are integral to provision to our students at Moor House on a daily basis;
- iii) sharing our research and resources from the work of the Institute outside the organisation to benefit a wide range of children with language disorders. This is achieved through:
 - a) raising awareness of language disorders and in particular of DLD;
 - b) carrying out and publishing internationally-recognised research into interventions for children and young people with DLD, thus improving the quality and range of evidence available to professionals, families, policy makers, and researchers;
 - c) developing and delivering high quality training courses and resources based on our research and extensive practical experience for professionals who work with children with language disorders; and
 - d) influencing policies and practice affecting children with DLD.

The research contributed to five new paper submissions, with three having been published, namely:- '*Supporting adjective learning by children with Developmental Language Disorder: Enhancing metalinguistic approaches*', '*Identifying Developmental Language Disorder in Deaf Children with Cochlear Implants: A Case Study of Three Children*' and '*The grammaticality judgment morphology in children with and without Developmental Language Disorder*'. We also carried out further pilot studies on grammar and vocabulary which we will build on in 2023/24. This research work informs future provision at Moor House and elsewhere.

Training courses continue to be provided for Speech and Language Therapists (SLTs), Occupational Therapists (OTs) and those working within Education. Our webinar range was expanded during 2022/23 with the development of a new Developmental Language Disorder (DLD) Webinar Series focusing on supporting children with DLD in different curriculum subjects, aimed predominantly at teachers.

Links with the Community and Fundraising

The year saw the culmination of large-scale capital development fundraising with the official opening of the new Specialist Therapy Hub, and we were delighted to welcome Her Royal Highness The Duchess of Edinburgh to see its impact on staff and students, and see the significant improvements that have been made since her last visit.

This year's fundraising efforts were focused on supporter-led initiatives. The record-breaking Summer Fete held in May was a tremendous success and brought together students, ex-students, staff, and the local community, for a warm and enjoyable day.

The commitment of Moor House parents, carers and supporters was also noteworthy, with individuals undertaking challenging fundraising activities and hosting fabulous events. The epic South Coast Challenge, London Marathon, Leeds Half Marathon, RideLondon60 and the APEX Super car club event were among the endeavours that raised substantial amounts for the School & College. We are also extremely grateful to those who made individual donations toward specific projects and to donors who generously left gifts in wills, and their families.

Moor House School & College has strong ties with the local community. The school's sports facilities serve as a hub for various schools and clubs in the area, emphasising Moor House's commitment to being an active and inclusive member of the community. Furthermore, the school opens its doors to local residents, welcoming them to participate in events such as the summer Fete.

A notable visit from the MP for East Surrey, Claire Coutinho, further strengthened community ties and the school's termly magazine served as a valuable platform for keeping supporters informed of the school's activities and achievements.

Additionally, partnerships with HandsOn and 40 volunteers from St James's Place Wealth Management resulted in the creation of a wonderful and vibrant sensory garden and a reflection space outside the new Therapy Hub.

In an effort to engage the community further, Moor House encourages local residents to become a member of the 'Friends of Moor House', a voluntary association providing a platform for individuals with an interest in the school to stay informed about news and developments, and to provide assistance from time to time.

Friends of Moor House actively participated in various initiatives this year, showcasing their dedication to supporting the school. Notably, they played a vital role in conducting job interviews with students for the second consecutive year, and as part of Moor House's 75th Anniversary, played a crucial role in curating an exhibition of documents and photographs showcasing the rich history of Moor House. Additionally, Friends of Moor House contributed to the school's library reorganisation and volunteered as gardeners, tending to the beds in the quadrangle.

Moor House is registered with the Fundraising Regulator and commits to compliance with the Code of Fundraising Practice, The General Data Protection Regulation, Charity Commission guidelines and Moor House's own Ethical Fundraising Policy. There have been no complaints concerning fundraising activities.

Estates

As part of an agreed rolling programme of refurbishment and replacement, improvement works during the year included the conversion of the conference room into two classrooms for Key Stage 2, meaning that all Key Stage 2 classes can now directly access the Quad outdoor space. We also installed a new intruder alarm system to the residential buildings.

Our regular upgrade programme also included new roofing on the Garfield Weston Learning Zone, replacing the flooring in four classrooms with new carpets in the main building, air conditioning was installed to Garfield Weston and three classrooms in the main building, the Lodge was converted into office space for the research institute, replacement of the main gas supply pipe to the school and continued upgrading of the school's electrical wiring.

The highlight of the year was the completion of the extension of the Car Park adding an additional 21 much needed parking bays on site. As for the immediate future planning permission has been applied for in respect of a major refurbishment of the dining room and kitchen block and it is hoped that we will be able to carry out this work towards the end of the current year.

Plans for the Future

Moor House remain committed to ensuring that we continue to maintain our excellence in provision. The key strategic priorities forming the foundation of the Moor House Development Plan for 2023/24 are to:

- support the success and wellbeing of our people;
- expand and enhance provision;
- support our students to become confident and independent members of society;
and
- to be recognised as a leading voice in raising awareness and assisting children and students with DLD.

Our Finances

Total income for the year ended 31 August 2023 of £12,528,113 was an increase of £1,441,323 on the previous year's total income of £11,086,790. The principal source of income was pupil fees which amounted to £11,738,870 an increase of £1,333,955 on the previous year mainly as a result of an increase in pupil numbers from 189 to 208, reflecting the high regard in which Moor House is held. 99% of pupil's fees were funded by Local Authorities. Total expenditure of £11,310,039 was a 16% increase on the previous year's total expenditure of £9,721,119 reflecting inflationary pressures on costs during the year, especially on staff costs. The resulting net operating surplus for the year of £1,218,074 is 10.8% down on the previous year's surplus of £1,365,671.

The year-end revaluation of Moor House's defined benefit pension scheme showed a surplus of scheme assets over liabilities of £1,090,000 which was an increase of £136,000 over the 31 August 2022 net surplus of £954,000. The small increase in the surplus mainly arose as a result of an increase in the discount rate used year-on-year from 4.25% to 5.25% offset by a reduction in the value of the scheme's assets (Note 14). This surplus has again not been recognised in the accounts as the Charity is unable to recover any part of the surplus by way of refunds from the scheme.

As part of their strategic plan for the Charity the Trustees are planning to undertake two major capital projects. The first being the complete refurbishment of the existing dining room and kitchen block, in order to increase dining capacity to meet the increase in student numbers, to create a "quiet" dining area for those students that require such provision and to update kitchen equipment. It is hoped that this project will commence during the coming year. The intention is that once the dining and kitchen project has been completed it will be followed by the construction of a performing arts building, a much needed additional facility. The current cost estimate for these two projects is in the region of £5.5 million and the Trustees have chosen to set aside £4 million of the Charity's funds towards this cost with the balance to be raised through a fundraising campaign. A £4 million Site Development Designated Fund was therefore set up on 31 August 2023.

The Charity has a strong balance sheet with net assets at 31 August 2023 of £11,555,224 (2022: £10,337,150) including net cash and cash equivalents of £4,779,557 (2022: £3,786,259) and Unrestricted Funds of £11,512,033 (2022: £10,284,235).

The Trustees are committed to ensuring that future investment is met from cash flow generated by its charitable activities and the continued success of its fundraising campaigns.

Reserves and Reserve policy

Total funds at 31 August 2023 were £11,555,224 (2022: £10,337,150) and comprised an Endowment Fund of £43,191 (2022: £52,915), which cannot be spent and total Unrestricted Funds of £11,512,033 (2022: £10,284,235). Of the total Unrestricted Funds an amount of £4,000,000 (2022: nil) has been earmarked by the Trustees as a Designated Site Development Fund and £5,812,548 (2022: 5,755,950) as a Designated Fixed Asset Fund as this amount has been invested in the Charity's buildings and other fixed assets used in the delivery of the services to the beneficiaries and is not freely available to spend, a Welfare Fund of £21,664 (2022: £21,065) which can be used for the benefit of students, with the balance of £1,677,821 (2022: £4,507,220) being a General Unrestricted Fund.

The Trustees reserves policy is to hold a General Unrestricted Fund equivalent to at least one term's operational expenditure, currently £3.6 million, to allow for the maintenance of the services provided and for adequate working capital if there was a temporary reduction in income or incursion of unforeseen costs. In addition, the Trustees are committed to ensuring Moor House's facilities are kept to the highest standard for the benefit of all of its pupils. Whilst the General Unrestricted Fund at the year-end of £1,677,821 is below the policy target of £3.6 million the Trustees considered it appropriate to set aside £4 million of the Charity's Unrestricted Funds as a Designated Site Development Fund, in accordance with their policy of keeping the School's facilities to the highest standard. The Trustees will keep this policy under regular review with the aim of rebuilding the General Unrestricted Fund to the required level over time.

Going concern

Moor House participates in the Surrey Pension Fund (the Fund) part of the Local Government Pension Scheme (LGPS), a defined benefit scheme, which was closed to new Moor House entrants in 2008. Moor House engages an independent actuary to carry out a valuation, for accounting purposes, of the Fund at the balance sheet dates. As described in Note 14 to the accounts the scheme had a surplus of assets at 31 August 2023 and 31 August 2022 of £1,090,000 and £954,000 respectively. However, the trustees are aware that the result of the annual valuation can be volatile and this is reflected in their financial strategy for Moor House and their regular monitoring of Moor House's finances.

Other key risks that could potentially have a detrimental effect on Moor House's finances include demand for places and capacity for day and residential students, pressure on Local Authorities funding, expansion of facilities on site whilst ensuring student provision is maintained and recruitment and retention of specialist staff.

Having reviewed these risks and in view of the strong level of Unrestricted Funds, the increase in pupil numbers and the strong indications of continuing pupil demand the Trustees are of the opinion that the Charity is a going concern for the forthcoming year and for the foreseeable future.

Structure, Governance and Management

Moor House operates under a scheme document which was sealed by the Charity Commission for England and Wales on 1 June 1998, as amended by resolution dated 9 December 2013, which includes the regulations for the appointment of Trustees. Moor House's purpose is the advancement of education in particular by means of the running of a special school within the meaning of the Education Act 1993, as set out in its scheme document.

Organisation structure

The Board of Trustees is responsible for the overall management and control of Moor House. Whilst the ultimate responsibility rests with the Board of Trustees, which deals with strategic and financial issues, other operational considerations are delegated to the Board of Governors, with day-to-day matters being handled by the Principal, Bursar and Business Manager and Senior Management Team. All of the Trustees are Governors; in addition, there are one Parent Governor, one Staff Governor and one Teacher Governor. The Principal and Bursar attend all Trustee and Governor meetings.

The sub-committees of Moor House were:

1. *"Every Child Matters" Committee* - proposes the priorities for the five outcomes of the 'Every Child Matters' agenda. It monitors safeguarding via termly monitoring visits and the work of the safeguarding Trustees.
2. *Progress & Attainment Committee* - monitors all aspects of student progress and attainment in education, therapy and care.
3. *Finance & Audit Committee* – monitors, supports and recommends improvements in financial planning, control and performance to ensure long-term financial stability.
4. *Human Resources & Governance Committee* – monitors, supports and recommends improvements in the implementation of HR strategies and aims to support student and staff welfare. Ensures governance structure and processes are fit for purpose.
5. *Pay Committee* – to decide the pay for senior managers and recommend pay and remuneration policy for groups of staff.
6. *Research Ethics Committee* – to assess all internal and external research projects submitted by the internal Ethics Committee for assurance that any research project meets MHS&C ethical standards before approval.

Trustees (membership of sub-committees in brackets)

Mr S Dennison (1; 3; 4 and 5) Chair
Mrs C Combes (1; 2 and 6)
Mr S Gooch (2; 4 and 5)
Mr W Gunston (3; 4 and 6)
Mrs L Harlow (3; 4 and 6) – retired 20 March 2023
Mr D Marnham (3; 5)
Mr K Maskell (2; 5)
Mrs L Middleditch (1)
Mr R Piskorz (3) - appointed 22 November 2022
Dr J Ireson – appointed 18 March 2024

Governors

All Trustees, as listed above plus

Shauna Graham (4) Teacher Governor – retired 20 March 2023
Sam Ackerley (4) Teacher Governor – appointed 20 March 2023
Mrs J Irvine (1) Parent Governor
Mrs J Vallance (1) Staff Governor

Key Officers

Mrs H A Middleton (1; 2; 3; and 4)	Principal
Mrs N Bradley (1 and 2)	Deputy Headteacher – Curriculum and KS4
Dr S Ebbels (6)	Director of Research & Training Institute
Mrs N Maric (1; 2 and 6)	Head of Therapy Services and Admissions
Mrs Barbara Martin (1 and 2)	Head of Safeguarding and Residential Care
Mr C Sharp (3; 4 and 5)	Bursar & Business Manager
Mrs M Van-Niekerk (1 and 2)	Deputy Headteacher – College
Mrs S Williams (1 and 2)	Deputy Headteacher – KS2/KS3

The chairs of the Committees are appointed by the Trustees. All Trustees and Governors give their time freely and no remuneration or reimbursement of expenses was paid in the period. No Trustee or Governor or person connected with them received any benefit from Moor House, other than the Staff and Teacher Governors in the normal performance of their duties and the Parent Governor in the normal attendance of their children at Moor House.

Organisation management

The Trustees and Governors determine Moor House's general policy. The day-to-day running of Moor House is delegated to the Principal, supported by the senior staff. The Principal undertakes the key leadership role overseeing educational, therapeutic, pastoral, and administrative functions in consultation with senior staff. Day-to-day administration is undertaken within the policies and procedures approved by the Trustees and Governors; this provides for significant expenditure decisions and major capital projects to be approved by Trustees and Governors. Trustees and Governors conduct a programme of monitoring and reviews on a range of key areas of operation.

The Principal oversees the recruitment of senior staff, whilst under delegated authority the Deputy Headteachers, the Heads of Therapy and Residential Care, and the Bursar and Business Manager oversee the recruitment of their staff. The Trustees are involved in the recruitment of members of the Senior Management Team including the Principal.

Key management remuneration is set in accordance with Moor House's performance management framework including the Performance Related Pay Policy for Teachers and "Agenda for Change" for Therapists.

Other Relationships

Moor House is a member of the National Association of Independent Schools and Non-Maintained Special Schools (NASS) which provides opportunities to share expertise, knowledge and experience across the special school sector.

Risk Management

The Trustees are responsible for the management of risks and all the risks identified in the Moor House risk register have been allocated to individual Trustee sub-committees and are reviewed on a regular basis and the major identified risks are reviewed by the Governing Body also on a regular basis.

Moor House has established procedures and controls to assess and regularly review operational and financial risks. These controls include:

- comprehensive financial and strategic planning;
- robust budgeting and management accounting procedures;
- formal written policies and procedures (including business continuity and crisis management);
- formal agendas and minutes for all Trustees and Governors meetings, including sub-committees;
- clear authorisation and approval levels;
- established organisational structure with clear lines of reporting;
- vetting procedures as required by law; and
- regular review of the identified risks in the risk register by Trustee sub-committees and major risks by the Governing Body on a regular basis.

As well as regular in-house inspections, a full independent external Health and Safety Audit and Fire Risk Assessment are each completed annually and reported to Governors to ensure the safety and welfare of the whole community. Health and Safety procedures and risk assessments are periodically reviewed. Risk assessments are undertaken for major projects and reviewed by the Trustees.

The Trustees are satisfied that major risks are adequately mitigated and that reasonable and appropriate procedures are in place to deal with them should they arise.

Moor House is committed to promoting good health and safety amongst its employees, students, their families and visitors and complying with all relevant health and safety legislation.

Moor House is committed to the "Safeguarding of all children". All staff and Governors receive child protection training: all members of the Senior Management Team, HR team, middle leaders, and two Trustees have received "Safer Recruitment" training. This training is regularly updated. Trustees and Governors undertake safeguarding monitoring and reviews and oversee maintenance of the single central record.

Trustee and Governor Recruitment and Training

Moor House maintains a Board of Trustees with a range of appropriate skills. New Trustees and Governors are appointed by the Board of Trustees after suitable and appropriate vetting. Each Governor and Trustee is provided with a handbook detailing key information about the School's services and operation. An induction programme organised by the Board and Moor House's Senior Management Team ensures that newly appointed Trustees are acquainted with all relevant Board and individual Trustee responsibilities, including child protection training.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select and consistently apply suitable accounting policies;
- observe the methods and principles in The Charities Statement of Recommended Practice (SORP);

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity, making proper allocation as required by charity law, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Moor House has re-appointed Moore Kingston Smith LLP to act as auditors this year.

BY ORDER OF THE BOARD OF TRUSTEES

A handwritten signature in black ink, appearing to be 'A. D.', with a horizontal line underneath it.

18 March 2024

Acknowledgements

The Trustees are indebted to every one of our donors and fundraisers who have donated, pledged, raised money, secured corporate donations, or hosted events on behalf of Moor House in the past and during the financial period ending 31 August 2023. Our donors and supporters have enabled us to provide facilities and resources which would not otherwise be available to our children and students.

Professional Advisers and Key Information

Auditors:

Moore Kingston Smith LLP

9 Appold Street

London EC2A 2AP

Bankers:

Lloyds Bank plc

21 Station Avenue

Caterham

Surrey CR3 6YT

The Trustees are very grateful for the pro bono support of their solicitors Osborne Clarke LLP, One London Wall, London, EC2Y 5EB in the provision of mainly commercial and contractual advice.

For further information on how you can support us please visit: moorhouseoxted.co.uk/support-us

Registered Office:

Moor House School & College

Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ

Telephone: 01883 712271

Email: info@moorhouseschool.co.uk

Website: www.moorhouseoxted.co.uk

Charity No. 311871

Moor House School & College

Independent Auditors Report

To the Trustees of Moor House School & College

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MOOR HOUSE SCHOOL AND COLLEGE

Opinion

We have audited the financial statements of Moor House School and College for the year ended 31 August 2023 which comprise of the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) [ISAs (UK)] and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Statutory auditor

19 April 2023

9 Appold Street
London
EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Moor House School & College

Statement of Financial Activities For the Year Ending 31st August 2023

	Unrestricted Notes Funds	Restricted Funds	Endowment Fund	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£	£
INCOME					
Income from charitable activities					
School and College fees	11,738,870			11,738,870	10,404,915
Assessment Fees	49,400			49,400	42,200
Training courses & lecture fees	129,983			129,983	106,065
Grants	2	342,798		342,798	287,564
Bursaries & Pupil Premium	40,965			40,965	20,226
Bank Interest	75,160			75,160	2,550
Donations					
Donations and legacies	37,788			37,788	147,889
Fundraising Events	8,924			8,924	6,100
Parents contributions		47,425		47,425	26,291
Income from trading activities					
Catering					5,785
Rent from flats	16,776			16,776	15,665
Hire of swimming pool & hall	40,024			40,024	21,540
Total Income	12,137,890	390,223		12,528,113	11,086,790
EXPENDITURE					
Charitable activities					
Education & speech therapy:					
Staff costs	3 8,732,309	123,742		8,856,051	7,611,457
Education costs	4 605,376	132,249		737,625	597,139
Admin & establishment	5 950,004	134,232		1,084,236	784,477
Domestic costs	6 247,315			247,315	191,123
Depreciation	9 254,598		9,724	264,322	220,615
Interest	7 91,127			91,127	291,109
Fundraising activities					
Fundraising & marketing	29,363			29,363	25,199
Total Expenditure	8 10,910,092	390,223	9,724	11,310,039	9,721,119
NET INCOME/(EXPENDITURE)	1,227,798		(9,724)	1,218,074	1,365,671
Other recognised gains/(losses):					
Actuarial net gain on defined benefit pension scheme	14				2,882,000
NET MOVEMENT IN FUNDS	1,227,798		(9,724)	1,218,074	4,247,671
Reconciliation of funds:					
Total funds brought forward	10,284,235		52,915	10,337,150	6,089,479
FUNDS CARRIED FORWARD	11,512,033		43,191	11,555,224	10,337,150

The notes on pages 25 to 38 form part of these Financial Statements

All transactions are derived from continuing activities

There are no recognised gains or losses other than the results for the year as set out above

Moor House School & College

Balance Sheet As at 31st August 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	7,875,370		7,904,785	
CURRENT ASSETS					
Debtors	10	2,820,551		2,593,589	
Cash and cash equivalents	11	6,799,188		5,882,179	
		<u>9,619,739</u>		<u>8,475,768</u>	
CREDITORS: Amounts falling due within one year	12	<u>(4,001,560)</u>		<u>(4,025,874)</u>	
NET CURRENT ASSETS		<u>5,618,179</u>		<u>4,449,894</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,493,549</u>		<u>12,354,679</u>	
CREDITORS: Amounts falling due after more than one year	12	<u>(1,938,325)</u>		<u>(2,017,529)</u>	
TOTAL NET ASSETS		<u>11,555,224</u>		<u>10,337,150</u>	
FUNDS					
Unrestricted funds					
General fund	15	1,677,821		4,507,220	
Welfare fund	15	21,664		21,065	
Designated funds	15	9,812,548		5,755,950	
TOTAL UNRESTRICTED FUNDS		<u>11,512,033</u>		<u>10,284,235</u>	
Endowment fund	15	<u>43,191</u>		<u>52,915</u>	
TOTAL CHARITY FUNDS		<u>11,555,224</u>		<u>10,337,150</u>	

Approved by the Board of Trustees on 18 March 2024
and signed on its behalf by:



S Dennison – Chair



D Marnham – Trustee

The notes on pages 25 to 38 form part of these Financial Statements

Moor House School & College

Cash Flow For the Year Ending 31st August 2023

	2023 £	2022 £
Cash flows from operating activities		
Cash generated by operations	1,228,205	2,180,209
Investing activities		
Purchase of tangible fixed assets	(234,907)	(1,800,329)
Financing activities		
Loans repaid	(76,289)	(789,643)
Net cash used in investing & financing activities	(311,196)	(2,589,972)
Net increase/(decrease) in cash and cash Equivalents	917,009	(409,763)
Cash and cash equivalents at beginning of year	5,882,179	6,291,942
Cash and cash equivalents at end of year	6,799,188	5,882,179

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period	1,218,074	1,365,671
Adjustments for:		
Depreciation of tangible fixed assets	264,322	220,615
Movements in working capital:		
(Increase) in debtors	(226,962)	(182,187)
(Decrease) in creditors	(27,229)	776,110
	1,228,205	2,180,209

CASH AT BANK AND CASH EQUIVALENTS

	2023 £	2022 £
Cash at bank and in hand	1,602,445	1,759,374
Cash equivalent (32 day notice bank account)	2,177,847	4,122,805
Cash equivalent (95 day notice bank account)	3,018,896	
Cash and cash equivalents at end of year	6,799,188	5,882,179

ANALYSIS OF CHANGES IN NET CASH AND EQUIVALENTS

	At 1 Sept 2022 £	Cash flows £	Non cash changes £	At 31 Aug 2023 £
Cash	5,882,179	917,009		6,799,188
Borrowings- due within one year	78,391	(76,289)	79,204	81,306
Due after more than one year	2,017,529		(79,204)	1,938,325
	2,095,920	(76,289)		2,019,631
Total Net Cash & equivalents	3,786,259	993,298		4,779,557

The notes on pages 25 to 38 form part of these Financial Statements

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

1. ACCOUNTING POLICIES

Trust Information

Moor House School & College is a charitable trust sealed by the Charity Commissioner for England and Wales on 1 June 1998.

1.1 Accounting Convention

These accounts have been prepared in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities”: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019. The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

Comparative Figures

The comparative figures are for the 12 months ended 31 August 2022.

1.2 Going Concern

With increased pupil numbers, solid levels of unrestricted reserves, a firm control over expenditure and in the absence of any material uncertainties over the Charity's ability to continue, it is considered by the Trustees to be a going concern for the forthcoming year and the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of Trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

The Endowment Fund was established in accordance with the Charity Scheme to include as a permanent endowment the site and buildings at the Charity Scheme date.

1.4 Income

Donations, legacies and other income is recognised once the amounts can be measured reliably and it is probable that income will be received. Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time the donation is recognised. Full accrual is made on interest income receivable.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay the sum due. Irrecoverable VAT is included with the item of expense to which it relates. Governance costs comprise those relating to external audit and legal and professional charges relating to the preparation and examination of the annual statutory accounts.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost of each asset evenly over its expected useful life on a straight line basis using these annual rates:

Freehold buildings	2%
Leasehold Buildings	2%
IT Equipment	20%
Motor Vehicles	20%
Other Equipment	15%

It is the policy of the School only to capitalise items with a unit cost over £1,000 and a useful life greater than one year. New building are depreciated from the date of first use. Staff costs incurred on development projects are capitalised. Depreciation on the original Freehold Buildings is charged to the Endowment Fund, with all other depreciation being charged to the General Fund. The profit or loss arising from the disposal of an asset is determined as the difference between the sale proceeds and the book value of the asset and is recognised in the Statement of Financial Activities.

1.7 Impairment of Fixed Assets

At each reporting end date, the Charity reviews the book value of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If so an estimate would be made of the impairment loss, and recognised immediately in the accounts.

1.8 Debtors

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

1.9 Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Deferred income represents fees and deposits received in advance of the academic year to which they relate.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material the provision is based on the present value of these amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 95 days or less from the date of acquisition or opening of the deposit or similar account.

1.11 Financial Instruments

The Charity only holds basic financial instruments as defined by FRS102. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and cash equivalents together with trade and other debtors. Financial liabilities held at amortised cost comprise trade creditors and bank loans.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

1.12 Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

1.13 Accounting estimates and areas of judgment

The trustees are required to make judgments, estimates and assumptions about the book value of assets and liabilities that are not readily available from other sources. Such estimates and judgments are continually reviewed and are based on historical experience and other factors that are considered to be relevant. The trustees consider the valuation of the defined benefit pension scheme obligation is a significant estimate and judgment affecting the potential liability, if any, recognised in the financial statements. The valuation is subject to the actuarial assumptions set out in Note 14 which are by nature uncertain and may therefore result in a material adjustment to the obligation in subsequent years.

1.14 Pension Schemes

i) The School contributes to the Teachers' Pension Scheme operated by the Teachers' Pension Agency. Contribution rates are set by the actuaries of the scheme and advised to the Board of Trustees by the Scheme Administrators. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the School on an annual basis. Therefore in accordance with FRS17 the scheme is accounted for as a defined contribution scheme. In accordance with FRS102, the accounts recognise all contributions payable to fund deficits arising as a result of past employee service. Contributions to the scheme are charged to the Statement of Financial Activities (SOFA) as they become payable in accordance with the rules of the multi employer scheme.

ii) The School participates in the Surrey County Council Local Government Pension Scheme ("LGPS"), a defined benefit scheme which is closed to new Moor House School entrants. The scheme is subject to a triennial valuation by an independent actuary and the 31 March 2022 valuation has been received. The independent actuary has projected forward this valuation to the balance sheet date as set out in Note 14. The defined benefit obligation is calculated using the projected unit credit method and the fair value of plan assets is measured in accordance with the FRS102 fair value hierarchy.

iii) The School also operates a defined contribution stakeholder scheme for eligible staff, and pension contributions are charged in the SOFA as they become payable.

2. GRANTS

During the year Moor House received grants totaling £342,798 (2022: £287,564) which were fully or partially utilised during the year in compliance with the regulations governing their use.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

3. STAFF COSTS	2023	2022
	£	£
Salaries & wages	7,156,286	6,298,916
Social Security & Pension Costs:		
National Insurance	669,263	568,221
Teachers Pension Scheme (note 14)	393,912	320,734
Surrey LGPS current service cost (note 14)		224,000
Surrey LGPS (note 14)	338,380	
Stakeholder Pension Scheme (note 14)	298,210	199,586
	<u>8,856,051</u>	<u>7,611,457</u>

The average monthly number of full and part time employees during the year was 234 (2022:219)

As at the end of the summer term 2023 the number of Full Time Equivalent (FTE) employees was 198 (2022:180)

The average monthly number of FTE employees during the year was 197 (2022:184) comprising:

	2023	2022
Teachers & Special Teaching Assistants	84	77
Residential Child Care	29	31
Therapists & Psychologists	37	32
Research Institute	4	4
Administration	21	18
Catering & Domestic	14	14
Maintenance	6	6
Fundraising & Marketing	2	2
	<u>197</u>	<u>184</u>
	=====	=====

The Senior Management Team (“SMT”) received salary and benefits, including employer’s pension contributions and national insurance to the value of £839,174 (2022:£776,373). SMT comprised: Principal, Bursar and Business Manager, Head of Residential Care, Head of Therapy, Director of Research and Training Institute, Deputy Headteacher-College, Deputy Headteacher- KS2 and KS3, Deputy Headteacher- curriculum and KS4.

The number of employees whose emoluments for the year were above £60,000 pa and who were also accruing benefits under a pension scheme was:

	2023	2022
£60,000-£69,999	6	3
£70,000-£79,999	2	4
£80,000-£89,999	2	
£110,000-£119,999	1	1
Total	11	8

No Trustee received or waived any remuneration or pension benefits during the year or received any other benefits from the charity or a related party. No Trustee was reimbursed out of pocket expenses (2022: nil). The School has taken out a public liability insurance policy that provides professional indemnity cover for the Trustees, Governors and staff of the charity.

There is a valuable contribution made by volunteers, especially with regard to fundraising events. Their contribution to the School cannot be reasonably quantified in financial terms and so has not been included in these accounts.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

4.	EDUCATION COSTS	2023	2022
		£	£
	FE College	354,435	289,849
	Education materials	68,084	64,223
	Pupil trips and welfare	96,549	62,776
	Staff training and welfare	68,125	58,621
	IT	91,237	72,526
	Motor vehicles	46,609	40,176
	Examinations	12,586	8,968
		<u>737,625</u>	<u>597,139</u>
		=====	=====
5.	ADMIN AND ESTABLISHMENT	2023	2022
		£	£
	Utilities	358,747	204,093
	Repairs and maintenance	264,050	235,629
	Equipment (non capital)	86,743	53,578
	Licences, consultancy and professional fees	139,846	90,340
	Research & development	16,066	4,536
	Staff recruitment and advertising	20,893	48,609
	Printing, postage, stationery	47,843	42,203
	Insurance	90,257	66,240
	Travel, copier leases, bank charges, sundry	23,864	19,989
	Auditor's remuneration (note 21)	35,927	19,260
		<u>1,084,236</u>	<u>784,477</u>
		=====	=====
6.	DOMESTIC COSTS	2023	2022
		£	£
	Catering	204,079	150,207
	Domestic supplies	35,460	35,788
	Medical	7,776	5,128
		<u>247,315</u>	<u>191,123</u>
		=====	=====
7.	INTEREST	2023	2022
		£	£
	Loan interest	91,127	100,960
	Net interest cost on LGPS pension benefits (note 14)		48,000
	Early repayment break costs		142,149
		<u>91,127</u>	<u>291,109</u>
		=====	=====

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

8. TOTAL EXPENDITURE	Education £	Fundraising & Marketing £	Governance £	2023 Total £	2022 Total £
Support Service Costs:					
Admin, Maint, Finance, HR, IT	806,941			806,941	682,087
Fundraising & Marketing		96,245		96,245	100,429
Governance			54,369	54,369	25,880
	<u>806,941</u>	<u>96,245</u>	<u>54,369</u>	<u>957,555</u>	<u>808,396</u>
Direct Charitable Costs	10,352,484			10,352,484	8,912,723
	<u>11,159,425</u>	<u>96,245</u>	<u>54,369</u>	<u>11,310,039</u>	<u>9,721,119</u>

9. TANGIBLE FIXED ASSETS

	Total £	IT & other Equipment £	Motor Vehicles £	Freehold Land & Buildings £	Leasehold Buildings £	Projects L&B WIP £
COST						
At 1 September 2022	10,028,726	485,771	169,180	9,262,157	109,333	2,285
Additions	234,907	92,867		37,205		104,835
Transfers				107,120		(107,120)
	<u>10,263,633</u>	<u>578,638</u>	<u>169,180</u>	<u>9,406,482</u>	<u>109,333</u>	<u>2,285</u>
At 31 August 2023	<u>10,263,633</u>	<u>578,638</u>	<u>169,180</u>	<u>9,406,482</u>	<u>109,333</u>	<u>2,285</u>
DEPRECIATION						
At 1 September 2022	2,123,941	254,326	147,297	1,665,251	57,067	
Charge for the Year	264,322	66,148	9,801	186,186	2,187	
	<u>2,388,263</u>	<u>320,474</u>	<u>157,098</u>	<u>1,851,437</u>	<u>59,254</u>	
At 31 August 2023	<u>2,388,263</u>	<u>320,474</u>	<u>157,098</u>	<u>1,851,437</u>	<u>59,254</u>	
NET BOOK Amount						
At 1 September 2022	7,904,785	231,445	21,883	7,596,906	52,266	2,285
	<u>7,904,785</u>	<u>231,445</u>	<u>21,883</u>	<u>7,596,906</u>	<u>52,266</u>	<u>2,285</u>
At 31 August 2023	<u>7,875,370</u>	<u>258,164</u>	<u>12,082</u>	<u>7,555,045</u>	<u>50,079</u>	

Freehold Buildings includes Freehold Land at cost of £1,500. The Trustees consider that there is a material difference between the book amount and the market value of the land and buildings. The buildings are insured at a rebuild cost of £59m. This is not the market value of the land and buildings.

Land & Buildings additions: Car Park extension project cost in the year was £104,835. The total cumulative project cost of £107,120 was transferred from L&B Work in Progress to Land & Buildings. A further £31,700 was spent on the Wellbeing hut and £5,505 on selective double glazing.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

10. DEBTORS	2023	2022
	£	£
Trade debtors	2,695,222	2,484,574
Prepayments & Other Debtors	125,329	109,015
	<u>2,820,551</u>	<u>2,593,589</u>
	=====	=====

11. CASH AND CASH EQUIVALENTS	2023	2022
	£	£
	6,799,188	5,882,179
	=====	=====

Included in the 31 August 2023 balance is cash of £496,260 (2022: £721,376) being fees received in advance of the Autumn Term and which relate to expenditure which will be incurred in the following year.

12. CREDITORS	2023	2022
	£	£
Amounts falling due within one year:		
Trade Creditors	126,499	174,282
Other Creditors (including HMRC & Pension providers)	331,199	356,236
Bank Loans	81,306	78,391
Accruals & Deferred Income (note 13)	3,462,556	3,416,965
	<u>4,001,560</u>	<u>4,025,874</u>
	=====	=====
Amounts falling due after more than one year:		
Bank Loans: repayable in two to five years	363,445	349,355
Bank Loans: repayable in more than five years	1,574,880	1,668,174
	<u>1,938,325</u>	<u>2,017,529</u>
	=====	=====

Moor House has one bank loan, which is secured by a first legal charge over the freehold land and buildings known as Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey. It is for £2,500,000 and was used to support the development of the School accommodation building known as The Village and is being repaid over 24 years with the last instalment due on 28 August 2040 (interest rate= 4.32%).

13. ACCRUALS & DEFERRED INCOME	2023	2022
	£	£
Deferred income at beginning of the period	3,205,950	2,760,932
Incoming resources deferred in current period	3,191,482	3,205,950
Amounts released from previous periods	(3,205,950)	(2,760,932)
	<u>3,191,482</u>	<u>3,205,950</u>
Deferred income at 31 August	3,191,482	3,205,950
Accruals	271,074	211,015
	<u>3,462,556</u>	<u>3,416,965</u>
	=====	=====

Amounts are recognised in the Statement of Financial Activities in the period in which the service is provided. Deferred income is mainly fee income received in advance of the Autumn 2023 term.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

14. PENSION SCHEMES

LOCAL GOVERNMENT PENSION SCHEME

Some employees of the School participate in the Surrey County Council Local Government Pension Scheme (LGPS) which is a defined benefit scheme. This is closed to new members from this School. The assets of the Fund are held in externally managed funds invested by professional investment managers. Participation in the Scheme is by virtue of the School's status as an Admitted Body.

A full triennial valuation of the Scheme is carried out every three years by an independent actuary using a risk based methodology and the 31 March 2022 valuation has been received. The independent actuary has projected forward the results of this valuation to the balance sheet date using the projected unit credit method of valuation required by FRS102 allowing for the different financial assumptions allowed under that accounting standard. The 31 August 2023 valuation shows:

	2023 £	2022 £
Fair value of the School's scheme assets	9,141,000	10,100,000
Present value of funded liabilities	8,051,000	9,146,000
Closing Position at 31 August	<u>1,090,000</u>	<u>954,000</u>

The key assumptions used by the actuary were:

	2023	2022
Discount rate for scheme liabilities	5.25%	4.25%
Rate of increase in salaries	4.05%	4.10%
Rate of increase in pensions	3.05%	3.20%
Inflation (CPI)	3.05%	3.20%

Longevity in years at age 65 retiring at balance sheet date:

- Males	20.5	22.1
- Females	24.4	24.5

Longevity in years at age 65 retiring in 20 years:

- Males	21.5	23.1
- Females	25.9	26.2

Reconciliation of scheme assets and liabilities:

	ASSETS	LIABILITIES	TOTAL
At 1 September 2022	10,100,000	9,146,000	954,000
Current service cost		130,000	(130,000)
Interest income/(expense)	429,000	385,000	44,000
Employees contributions	28,000	28,000	
Employers contributions-primary	154,000		154,000
Employers contributions- secondary	184,000		184,000
Estimated benefits paid	(338,000)	(338,000)	
Remeasurement gains/(losses):			
Actuarial gains		(1,300,000)	1,300,000
Loss on scheme assets	(1,416,000)		(1,416,000)
Position at 31 August 2023	<u>9,141,000</u>	<u>8,051,000</u>	<u>1,090,000</u>
Scheme asset not recognised		1,090,000	(1,090,000)
Closing position at 31 August 2023	<u>9,141,000</u>	<u>9,141,000</u>	

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

The Charity will not be able to recover any part of the 31 August 2023 scheme surplus of £1,090,000 or the 31 August 2022 surplus of £954,000 by way of refunds from the scheme and therefore these have not been recognised in the respective accounts. The scheme had a deficit of £2,902,000 at 31 August 2021 which was recognised in the accounts at that date as a Balance Sheet Pension Reserve. As a result of the scheme going into surplus during the year ended 31 August 2022 the Pension Reserve was released resulting in a net actuarial gain of £2,882,000 in the Statement of Financial Activities which also included the client service cost of £224,000 (Note 3) and the net interest cost of £48,000 (Note 7) as these formed part of the actuarial net gain. As neither the scheme surplus or any related actuarial gain or loss have been recognised in the 31 August 2023 accounts the Charity's primary contributions of £153,925 and secondary contributions of £184,455 to the scheme for the year, totaling £338,380 (Note 3), have been included in the Statement of Financial Activities in lieu of the client service and interest costs.

The primary employer contributions were 39.6% for the year ending 31 August 2023 and for the two months ending 31 October 2023 reducing to 30.7% until 31 August 2025. The secondary contributions were £184,455 for the year ending 31 August 2023 and £33,485 for the two months ending 31 October 2023. Secondary contributions are nil from 1 November 2023.

TEACHERS' PENSION SCHEME

The School participates in the Teachers' Pension Scheme ("TPS") for its teaching staff. The staff costs for the period includes contributions payable to the TPS of £393,912 (2022: £320,734).

The TPS is an unfunded multi-employer defined benefits scheme governed by the Teachers' Pension Scheme Regulations 2014. Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid from public funds provided by Parliament.

The employer contribution rate is set following scheme valuations undertaken by the Government Actuary's Department. The latest actuarial valuation caused the employer rate to increase from 16.48% to 23.68% on 1 September 2019. This valuation will also determine the opening balance of the cost cap fund and provides an analysis of the cost cap as required by the Public Service Pensions Act 2013.

STAKEHOLDER SCHEME

The School also contributes to a defined contribution scheme for eligible staff as the School's auto-enrolment scheme. The pension costs charged in the financial statements represent the employer contributions made by the School £298,210 (2022: £199,586). The increase in contribution is mainly due to an increase in legal minimum contributions.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

15. FUNDS FOR THE YEAR ENDING 31 AUGUST 2023

Total Funds	Unrestricted Funds					Total
	General	Welfare	Designated Fixed Assets	Designated Site Development	Restricted Endowment	
	£	£	£	£	£	£
1 Sept 2022	4,507,220	21,065	5,755,950		52,915	10,337,150
Surplus(Deficit)	1,227,199	599			(9,724)	1,218,074
Transfers	(4,056,598)		56,598	4,000,000		
31 Aug 2023	1,677,821	21,664	5,812,548	4,000,000	43,191	11,555,224

Restricted Funds	At 1 Sept 2022 £	Income £	Expenditure £	Transfers £	At 31 Aug 2023 £
Parents contributions		47,425	(47,425)		
Building maintenance grant		134,232	(134,232)		
Teachers pay grant		32,813	(32,813)		
Teachers pension grant		90,929	(90,929)		
PE and sport grant		16,000	(16,000)		
Covid catch up grant		68,824	(68,824)		
		390,223	(390,223)		

The Designated Funds-

FIXED ASSET FUND

The fund was established to match the book amount of the School's fixed assets less the debt finance related to those assets and the Endowment Fund.

Transfers from the general fund and restricted fund represent the increase or decrease in the Charity's tangible fixed assets and the decrease in related debt financing in the year.

SITE DEVELOPMENT FUND

The trustees are planning to develop the existing site with two major projects: the complete refurbishment of the existing dining room and kitchen block, and the construction of a new performing arts building. The current cost estimate for the two projects is in the region of £5.5 million and the trustees have chosen to set aside £4 million of the Charity's funds towards the cost with the balance to be raised through a fund raising campaign.

WELFARE FUND

The fund represents general income from fundraising activities and donations. The money is spent to enhance the general welfare of the students attending the school.

ENDOWMENT FUND

The site and buildings of 6.25 acres of Moor House, Hurst Green, Oxted, Surrey constitute the permanent endowment of the Charity in accordance with the Scheme dated 1st June 1998.

PENSION RESERVE

The Pension Reserve of £2,902,000 recognised in the 31 August 2021 balance sheet was in respect of the present value of the defined benefit obligation of the LGPS defined benefit pension scheme less the fair value of the scheme's assets at that date. As a result of the scheme going into surplus at 31 August 2022 the Pension Reserve was released resulting in an actuarial net gain in that year of £2,882,000 (Note 14).

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

FUNDS FOR THE YEAR ENDING 31 AUGUST 2022

Total Funds	Unrestricted Funds						Total
	General	Welfare	Designated Fixed Assets	Pension Reserve	Restricted	Endowment	
	£	£	£	£	£	£	
1 Sept 2021	4,765,172	17,916	3,376,869	(2,902,000)	768,883	62,639	6,089,479
Surplus(deficit)	1,256,026	3,149		20,000	96,220	(9,724)	1,365,671
Transfers	(1,513,978)		2,379,081		(865,103)		
Actuarial gain				2,882,000			2,882,000
31 Aug 2022	4,507,220	21,065	5,755,950			52,915	10,337,150
Restricted Funds			At 1 Sept 2021 £	Income £	Expenditure £	Transfers £	At 31 Aug 2022 £
Building Fund-Therapy Hub			768,883	100,000	(3,780)	(865,103)	
Garden				2,022	(2,022)		
Parents Contributions				26,291	(26,291)		
Building maintenance grant				104,326	(104,326)		
Teachers pay grant				31,551	(31,551)		
Teachers pension grant				87,432	(87,432)		
PE and sport grant				13,000	(13,000)		
Covid catch up grant				51,255	(51,255)		
			768,883	415,877	(319,657)	(865,103)	

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

16. ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2023

	General Fund	Welfare Fund	Designated Funds	Restricted Funds	Endowment Fund	TOTAL
	£	£	£	£	£	£
Fixed Assets			7,832,179		43,191	7,875,370
Current Assets:						
Debtors	2,820,551					2,820,551
Cash	2,777,524	21,664	4,000,000			6,799,188
Creditors:						
Loans < 1 year			(81,306)			(81,306)
Others	(3,920,254)					(3,920,254)
Creditors:						
Loans > 1 year			(1,938,325)			(1,938,325)
Defined benefit Pension asset						
	1,677,821	21,664	9,812,548		43,191	11,555,224

ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2022

	General Fund	Welfare Fund	Designated Funds	Restricted Funds	Endowment Fund	TOTAL
	£	£	£	£	£	£
Fixed Assets			7,851,870		52,915	7,904,785
Current Assets:						
Debtors	2,593,589					2,593,589
Cash	5,861,114	21,065				5,882,179
Creditors:						
Loans < 1 year			(78,391)			(78,391)
Others	(3,947,483)					(3,947,483)
Creditors:						
Loans > 1 year			(2,017,529)			(2,017,529)
Defined benefit Pension asset						
	4,507,220	21,065	5,755,950		52,915	10,337,150

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

17. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 AUGUST 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	TOTAL FUNDS 2022 £
INCOME					
Income from charitable activities					
School and College fees		10,404,915			10,404,915
Assessment Fees		42,200			42,200
Training courses & lecture fees		106,065			106,065
Grants	2		287,564		287,564
Bursaries, Pupil Premium, sundry		20,226			20,226
Bank Interest		2,550			2,550
Donations					
Donations and legacies		45,867	102,022		147,889
Fundraising Events		6,100			6,100
Parents contributions			26,291		26,291
Income from trading activities					
Catering		5,785			5,785
Rent from flats		15,665			15,665
Hire of swimming pool & hall		21,540			21,540
Total Income		<u>10,670,913</u>	<u>415,877</u>		<u>11,086,790</u>
EXPENDITURE					
Charitable activities					
Education & speech therapy:					
Staff costs	3	7,492,474	118,983		7,611,457
Education costs	4	506,593	90,546		597,139
Admin & establishment	5	678,129	106,348		784,477
Domestic costs	6	191,123			191,123
Depreciation	9	210,891		9,724	220,615
Interest	7	291,109			291,109
Fundraising activities					
Fundraising & publicity costs		21,419	3,780		25,199
Total Expenditure	8	<u>9,391,738</u>	<u>319,657</u>	<u>9,724</u>	<u>9,721,119</u>
NET INCOME/(EXPENDITURE)		1,279,175	96,220	(9,724)	1,365,671
Transfers between funds		865,103	(865,103)		
Other recognised gains/(losses):					
Actuarial net gain/ (loss) on defined benefit pension scheme	14	2,882,000			2,882,000
NET MOVEMENT IN FUNDS		5,026,278	(768,883)	(9,724)	4,247,671
Reconciliation of funds:					
Total funds brought forward		5,257,957	768,883	62,639	6,089,479
FUNDS CARRIED FORWARD		<u>10,284,235</u>	<u>=====</u>	<u>52,915</u>	<u>10,337,150</u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2023

18. CONTRACTS AND COMMITMENTS

At 31 August 2023 there was nil committed expenditure (2022: nil).

19. FINANCIAL COMMITMENTS

At 31 August Moor House had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2023	2022
	£	£
Within one year:	3,806	3,806
Between two to five years:	1,904	5,710
	<u>5,710</u>	<u>9,516</u>

None of the operating leases related to land and buildings.

During the year operating lease payments have been recognised as an expense in the Statement of Financial Activities to the value of £3,868 (2022: £4,214).

20. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

None of the trustees have been paid any remuneration or received any other benefits from employment with their charity or a related entity and no trustee expenses have been incurred. There have been no related party transactions during the year ended 31 August 2023 (2022: nil).

Donations received from related parties without conditions during the year amounted to nil (2022: nil).

21. AUDITOR'S REMUNERATION

	2023	2022
	£	£
Statutory Audit	20,754	17,640
Taxation Advice	8,045	
Other (includes teachers' pension and sub-contractor audits)	7,128	1,620
	<u>35,927</u>	<u>19,260</u>

MOOR HOUSE SCHOOL & COLLEGE

England & Wales - Charity number 311871

Accounts



Annual Report and Accounts 2021-22



Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ
01883 712271

www.moorhouseoxted.co.uk

Registered Charity. 311871

Patron: HRH The Duchess of Edinburgh GCVO

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Welcome

I am pleased on behalf of the Trustees to present Moor House School & College's Annual Report and Accounts for the year ending 31 August 2022.

2021/22 was a momentous year for Moor House in celebrating its 75th Anniversary. The school was the first of its kind in 1947 and I maintain that this innovative spirit lives on. In 2022 we opened our new state of the art Specialist Teaching and Therapy Hub which is already proving an invaluable resource for our students. Further extensive improved facilities and resources are planned as we strive both to enhance the provision for our students and meet the needs of increasing student numbers. The number of students has doubled in less than ten years and continues to rise sharply, and three form entry to Year 7 will commence in 2023.

In 2021/22 we implemented growth in our Educational Middle Leadership capacity and in providing additional staff in the Mental Health and Wellbeing team. These changes have made a tremendous contribution to our student provision and are a good demonstration of our adaptability to meet increasing or changing student needs.

Our core provision and success remain: to provide integrated education and therapy and capitalise on the work of our Research and Training Institute to inform practice here and within the wider DLD community.

Our students are at the heart of everything and 2021/22 was again a year of great student progress. All at Moor House take pride in student achievement and the achievement of leavers in becoming valuable members of society while transitioning into employment, training or further education. Student success has been enabled by the dedication and hard work of all our staff both individually and, importantly, in multidisciplinary working to maximise the benefit to our students.

In 2021/22, we were delighted to again be judged as outstanding by OFSTED in our Care Inspection. There is however no room for resting on past achievement and we strive for even better student provision which is reflected in our agreed strategy for 2022-27.

Stuart Dennison,



Chair of Trustees & Governors

Trustees' Report

The Trustees present their annual report for the year ending 31 August 2022, under the Charities Act 2011, together with the audited accounts for the year which have been prepared under the accounting policies set out therein and follow and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Moor House's Vision

Moor House exists to provide children and students who have severe Developmental Language Disorder with an education that prepares them for life as confident and independent members of society.

Strategy, Objectives and Activities

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Moor House is a day and residential co-educational Non-Maintained Special School within the meaning of the Education Act 1996 and welcomes students aged seven to nineteen years from all backgrounds with language disorders, including those with severe Developmental Language Disorder (DLD).

Moor House aims to provide its students with an education that prepares them for as independent a life as possible. All students have an Education, Health and Care Plan (EHCP).

Moor House needs to be satisfied that it will be able to educate, support and develop a prospective student to the best of their potential. Consequently, Moor House undertakes a lengthy and thorough admissions assessment process to ensure that any prospective student is able to benefit from the intensive therapy and teaching that Moor House provides. An individual's economic status, gender, ethnicity, race, religion or non-DLD disabilities play no part in the assessment process.

Once a student starts at Moor House, teams of speech and language therapists and occupational therapists work closely with the teaching staff to provide the appropriate specialist education and therapy to fit their individual needs. Students come from throughout the country, but mostly from the South of England.

Moor House achieves its vision and aims by:

- Excellence of provision in teaching, therapy and residential care within a highly specialist environment
- Breadth of approach and curriculum to meet each student's needs
- Integration of teaching, therapy and residential provision by all staff
- Provision tailored to meet each student's identified needs
- Knowledgeable and experienced staff committed to their professions, roles and development of colleagues
- Working together in a partnership of students, parents, staff and Governors
- Undertaking peer-reviewed research leading to evidence-based innovations
- Advising and training other professionals and parents with an interest in DLD related issues

The Trustees are responsible for setting a long-term strategy and annual priorities that are reflected in the Moor House Development Plan.

These reflect our educational aims and ethos within the context of the broader aims we set for Moor House and its students.

Fees are set at a level to maintain the financial viability of Moor House and at a level that is consistent with the aim of providing an excellent education to our students.

Fees are normally paid by the student's Local Authority but, in exceptional circumstances, the Local Authority may arrange for the family to pay part fees.

Achievements and Performance

The key strategic priorities that were the foundation of the Moor House Development Plan for 2021/22 were as follows:

- A. To maintain outstanding outcomes for students in all areas confirmed by Ofsted
- To improve the effectiveness of the MHS&C curriculum using Ofsted's 'Intent, Implementation and Impact' framework. *Achieved – see Ofsted Social Care Report (15 November 2021).*
- B. To improve provision for students:
- To develop the use of technology for learning, including assistive and virtual technology, across the School and College. *Partially achieved – assistive technology remains under review with 'Read & Write' and 'Equatio' software now rolled out for student use both at school and home.*
 - To establish a rolling refurbishment/replacement programme for the School and College. *Achieved – see 'Estates' on page 9.*
 - To restore provision to pre-pandemic levels in so far as government advice and guidance allow. *Achieved - Moor House remained fully open throughout the academic year whilst fully adhering to government advice and guidance.*

- To embed further the mental health and wellbeing strategy. *Achieved - the mental health and wellbeing team was expanded to include three days of ELSA (Emotional Literacy Support Assistants), two days of Therapeutic Play Practitioner in training, full time Child Counsellor and a full time and part time (three days per week) Child and Adolescent Psychotherapist.*
- C. To implement an organisation-wide strategy for financial sustainability:
- To generate long-term efficiencies in all aspects of our activity to underpin the fee structure. *Achieved - robust fee setting methodology established looking over a 3-year period to ensure fee levels are set appropriately and are reflective of efficiencies delivered.*
 - To embed process improvement skills and activity in all departments. *Achieved - process improvement programme for the year was delivered with staff involved receiving external accreditation.*
 - To develop workforce planning and three year departmental effectiveness and efficiency plans. *Achieved - enhanced planning methodology embedded with rigorous trustee challenge to drive efficiencies.*
- D. To develop a five year strategy:
- Governors and SMT to develop a strategy for Moor House for the period 2021/22 to 2026/27. *Partially achieved - An initial strategic plan has been developed and now requires further work to finalise.*

Student Achievement and Performance - School

Moor House had 131 school students in total (2021: 128).

All students achieved above expected entry to exit data statistics for a specialist setting, with 100% achieving at least expected progress in English and Maths.

73% of students gained at least one GCSE or equivalent (up from 47% last year), with GCSE or equivalent entries up from 75 to 94.

Three students gained a Distinction in Food, whilst our Creative Arts students all gained EL Diploma qualifications for the first time. Other highlights included passes for all of our English Language GCSE entries and some strong passes (five or above) in English Literature, Maths, Science, Art and History.

The students participated in a range of extra-curricular activities and a number of educational and residential visits during the year. The students also benefit from Moor House's own 25 metre swimming pool and have the opportunity of participating in an extensive extra-curricular programme including sport, music and drama clubs, as well as trips out including cinema visits.

Student Achievements & Performance - College

Moor House had 58 college students in total (2021: 58).

As part of Moor House provision, the students attend a Partner College, supported by members of our staff. This enabled students to follow a wide range of courses including Art & Design, Media, ICT, Production Arts, Horticulture, Environmental Studies, Bricklaying, Electrical Installations, Childcare, Animal Management and Floristry.

Our College students improved performance from last year in English and Maths and this was repeated in their courses in other subjects that are provided by our partner Further Education college and supported by our staff. At the end of the academic year all 13 leavers entered Education, Employment or Training. One student progressed to University, five entered Further Education, four entered employment or training, two entered a supported internship and one student continued onto a Post 19 provision.

Overall academic achievement in July 2022 resulted in a 50% pass rate in Maths and 81% of students achieved their English qualifications. In addition to this 100% of students achieved their vocational qualifications with 14% achieving Distinctions and 26% achieving merits at Level 1/ 2 compared to 10% nationally achieving the top grades. 80% of students on Level 3 achieved a merit in their qualification, compared to 12.5% of students achieving the top grades nationally on Level 3 qualifications.

Moor House Research and Training Institute Achievements & Performance

The Moor House Research and Training Institute contributes directly to the aims of the School and College and also carries out research and provides training. This directly and indirectly benefits a wide range of children with language disorders, the majority of whom are not at Moor House.

It aims to achieve this by:

- carrying out research which contributes to the evidence base and thus informs intervention and policy decisions for children with language disorders both within and outside Moor House.
- providing training courses for internal and external professionals, on-site, off-site and online.
- creating and making available resources for professionals working with children with language disorders.

Four research papers were submitted and accepted during the year with three, 'Research Priorities for DLD', 'Intervention for vocational vocabulary for post-16 students with DLD' and 'Maximising the benefits of intervention research in DLD' now published online.

The Institute offers training courses for Speech and Language Therapists (SLTs), Occupational Therapists (OTs) and professionals working within Education. We also expanded our range of courses with the development of a new Developmental Language Disorder (DLD) Webinar Series aimed predominantly at teachers.

The Institute team also published articles in industry magazines and were invited to present at various conferences including the TES SEN Show, the largest trade show for the SEN sector, for the second year in succession.

Links with the Community and Fundraising

The highlight of the year was undoubtedly the completion of the brand-new Specialist Teaching and Therapy Hub. Fundraising for this capital project had progressed extremely well until it inevitably slowed during the pandemic. However, with generous donations during the year of £20,000 from the Bernard Sunley Foundation, £50,000 from the Wolfson Foundation and £30,000 from the Beatrice Laing Trust we were able to meet our fundraising target for the project.

We are extremely proud to have delivered this project despite significant external challenges. It is wonderful to see the building being fully utilised and enjoyed by our students and staff alike. It was also a delight to include tours of the building to members of our community at our summer fete.

The summer fete was hugely successful and it was clear to see that our staff, students and their families and our local neighbours were thrilled to once again be socialising together with food, drink, stalls and live music.

The return of Illyria to perform Peter Pan provided another opportunity to bring our community together, something greatly missed in recent times.

We were also delighted this year to see the full return of supporter led fundraising events, including a very successful golf event and the annual supercar show. In addition, thousands of pounds were raised by our supporters taking part in various challenge events, including the London Marathon, Ride London and the South Coast Challenge.

Moor House is registered with the Fundraising Regulator and commits to compliance with the Code of Fundraising Practice, The General Data Protection Regulation, Charity Commission guidelines and Moor House's own Ethical Fundraising Policy. There have been no complaints in relation to fundraising activities.

The Trustees are indebted to our donors and thank each and every one of them for their generosity and ongoing support during these unprecedented times and we are grateful to all our supporters and thank them for their commitment and patience during a time of great uncertainty.

Estates

As part of an agreed rolling programme of refurbishment and replacement, improvement works during the year included the conversion of office space into a classroom for Key Stage 2 and the installation of a new intruder alarm system.

Our regular upgrade programme also included new roofing on the medical room and speech and language rooms in the main building, renewal of flooring on three of the main building staircases, new flooring in the swimming pool entrance foyer, staircase and spectator gallery, new student lockers in the swimming pool entrance foyer, installation of a new industrial fridge/freezer in the kitchen, new showers in the West Wing and continued upgrading of the school's electrical wiring.

The highlight of the year was the completion of the Therapy Hub, a stand-alone building providing purpose-built therapy facilities whilst enabling our students to learn practical life skills. Building work began in July 2021 and was completed in May 2022. The Therapy Hub provides facilities that have never previously been available at Moor House, reinforcing our vision of integrated education and therapy to ensure that our students can thrive in adulthood.

Plans for the Future

Moor House remain committed to ensuring that we continue to maintain our excellence in provision. The key strategic priorities forming the foundation of the Moor House Development Plan for 2022/23 are to:

- Maintain outstanding outcomes for students in all areas of our provision
- Improve the educational, therapeutic and care provision for students
- Further develop the facilities and infrastructure at Moor House
- Extend the reach of our student health and wellbeing programme
- Expand our on-site course offering for college students
- Increase our capacity to better meet demand
- Continue our research into language disorders to the benefit of our own students and the broader community
- Develop outreach services to help the transition for students post Moor House College

Our Finances

Total income for the year ended 31 August 2022 was £11,086,790 an increase of £601,258 on the previous year's total income of £10,485,532. The principal source of income was pupil fees which amounted to £10,404,915 an increase of £534,247 on the previous year mainly as a result of an increase in pupil numbers from 186 to 189, reflecting the high esteem in which Moor House is held. 98% of pupil's fees were funded by Local Authorities. Total income also includes restricted fundraising income of £102,022 (2021: £65,000), including donations of £100,000 (2021: £45,000) towards the Therapy Hub. Total expenditure was £9,721,119 (2021: £8,672,366) resulting in an operating surplus for the year of £1,365,671 (2021: surplus £1,813,166).

The year end revaluation of Moor House's defined benefit pension liability resulted in an actuarial net gain of £2,882,000 (2021: loss £190,000) being included in other recognised gains/(losses) resulting in a net surplus for the year of £4,247,671 (2021: Surplus £1,623,166).

The actuarial net gain for the year on Moor House's Local Government defined benefit scheme reflected a loss on scheme assets of £700,000 and an actuarial gain of £4,536,000 resulting in an overall surplus of scheme assets at 31 August 2022 of £954,000. However, as the Charity is unable to recover any part of such surplus, either by way of reduced contributions now or in the future or refunds from the scheme the surplus has not been recognised in the accounts and the pension reserve has been reduced to nil resulting in an actuarial gain of £2,882,000 being taken to other recognised gains and losses in the Statement of Financial Activities. The actuarial gain arose mainly as a result of an increase in the discount rate used year on year from 1.65% to 4.25% and the resulting reduction in the scheme's financial obligations.

The charity has a strong balance sheet with net assets at 31 August 2022 of £10,337,150 (2021: £6,089,479) including net cash and cash equivalents of £3,786,259 (2021: £3,406,379) following the repayment of two bank loans during the year and major expenditure on the new Therapy Hub.

The Trustees are committed to ensuring that future investment is met from cash flow generated by its charitable activities and the continued success of its fundraising campaigns.

Reserves and Reserve policy

Total funds at 31 August 2022 were £10,337,150 (2021: £6,089,479) and comprised an Endowment Fund of £52,915 (2021: £62,639), which cannot be spent, Restricted Funds of £nil (2021: £768,883), which can only be spent on the purpose for which they were given as described in note 14 and total Unrestricted Funds of £10,284,235 (2021: £5,257,957). Of the total Unrestricted Funds an amount of £5,755,950 (2021: £3,376,869) has been designated as it has been invested in the charity's buildings and other fixed assets used in the delivery of the services to the beneficiaries and is not freely available to spend, a Welfare Fund of £21,065 (2021: £17,916) which can be used for the benefit of students and a Defined Benefit Pension Reserve £nil (2021: £2,902,000).

The Trustees reserves policy is to hold a General Unrestricted Fund equivalent to at least one term's operational expenditure, currently £3.1 million, to allow for the maintenance of the services provided and for adequate working capital if there was a temporary reduction in income or incursion of unforeseen costs. In addition, the trustees are committed to ensuring Moor House's facilities are kept to the highest standard for the benefit of all of its pupils. The General Unrestricted Fund at the year-end was £4,507,220 (2021: £4,765,172). The Trustees keep this policy under regular review whilst taking account of future potential capital projects.

Going concern

Moor House participates in the Surrey Pension Fund (the Fund) part of the Local Government Pension Scheme (LGPS), a defined benefit scheme, which was closed to new Moor House entrants in 2008. Moor House engages an independent actuary to carry out a valuation, for accounting purposes, of the Fund at the balance sheet dates. As described in Note 13 to the accounts the scheme had a surplus of assets at 31 August 2022 of £954,000 compared to a net defined benefit obligation of £2,902,000 at 31 August 2021. The trustees are aware that the result of the annual valuation can be volatile and this is reflected in their financial strategy for Moor House and their regular monitoring of Moor House's finances.

Other key risks that could potentially have a detrimental effect on Moor House's finances include demand for places and capacity for day and residential students, pressure on Local Authorities funding, expansion of facilities on site whilst ensuring student provision is maintained and recruitment and retention of specialist staff.

Having reviewed these risks and in view of the strong level of Unrestricted General Funds, the increase in pupil numbers and the strong indications of continuing pupil demand the Trustees are of the opinion that the Charity is a going concern for the forthcoming year and for the foreseeable future.

Structure, Governance and Management

Moor House operates under a scheme document which was sealed by the Charity Commission for England and Wales on 1 June 1998, as amended by resolution dated 9 December 2013, which includes the regulations for the appointment of Trustees. Moor House's purpose is the advancement of education in particular by means of the running of a special school within the meaning of the Education Act 1993, as set out in its scheme document.

Organisation structure

The Board of Trustees is responsible for the overall management and control of Moor House. Whilst the ultimate responsibility rests with the Board of Trustees, which deals with strategic and financial issues, other operational considerations are delegated to the Board of Governors, with day-to-day matters being handled by the Principal, Bursar and Business Manager and Senior Management Team. All of the Trustees are Governors; in addition, there are one Parent Governor, one Staff Governor and one Teacher Governor. The Principal and Bursar attend all Trustee and Governor meetings.

The sub-committees of Moor House were:

1. *"Every Child Matters" Committee* - proposes the priorities for the five outcomes of the 'Every Child Matters' agenda. It monitors safeguarding via termly monitoring visits and the work of the safeguarding Trustees.
2. *Progress & Attainment Committee* - monitors all aspects of student progress and attainment in education, therapy and care.
3. *Finance & Audit Committee* – monitors, supports and recommends improvements in financial planning, control and performance to ensure long-term financial stability.
4. *Human Resources & Governance Committee* – monitors, supports and recommends improvements in the implementation of HR strategies and aims to support student and staff welfare. Ensures governance structure and processes are fit for purpose.
5. *Pay Committee* – to decide the pay for senior managers and recommend pay and remuneration policy for groups of staff.
6. *Research Ethics Committee* – to assess all internal and external research projects submitted by the internal Ethics Committee for assurance that any research project meets MHS&C ethical standards before approval.

Trustees (membership of sub-committees in brackets)

Mr S Dennison (1; 3; 4 and 5) Chair
Mr D F Badman – retired July 2022
Mrs C Combes (1; 2 and 6)
Mr J A Dick – retired July 2022
Mr S Gooch (2; 4 and 5)
Mr W Gunston (3; 4 and 6) - appointed 1 September 2022
Mrs L Harlow
Mr D Marnham (3; 5)
Mr K Maskell (2; 5)
Mrs L Middleditch (1)
Mr R Perry – retired March 2022
Mr R Piskorz (3) - appointed 22 November 2022
Mr D Taylor – retired December 2021

Governors

All Trustees, as listed above plus

Shauna Graham (4) Teacher Governor
Mrs J Irvine (1) Parent Governor
Mrs J Vallance (1) Staff Governor

Key Officers

Mrs H A Middleton (1; 2; 3; and 4) Principal
Mrs N Bradley (1 and 2) – appointed 1 September 2022 Deputy Headteacher – Curriculum and KS4
Dr S Ebbels (6) Director of Research & Training Institute
Mr J Mansell - resigned July 2022 Deputy Headteacher – Curriculum and KS4
Mrs N Maric (1; 2 and 6) Head of Therapy
Mrs Barbara Martin (1 and 2) Head of Residential Care
Mr C Sharp (3; 4 and 5) Bursar & Business Manager
Mrs M Van-Niekerk (1 and 2) Deputy Headteacher – College
Mrs S Williams (1 and 2) Deputy Headteacher – KS2/KS3

The chairs of the Committees are appointed by the Trustees. All Trustees and Governors give their time freely and no remuneration or reimbursement of expenses was paid in the period. No Trustee or Governor or person connected with them received any benefit from Moor House, other than the Staff and Teacher Governors in the normal performance of their duties and the Parent Governor in the normal attendance of their children at Moor House.

Organisation management

The Trustees and Governors determine Moor House's general policy. The day to day running of Moor House is delegated to the Principal, supported by the senior staff. The Principal undertakes the key leadership role overseeing educational, therapeutic, pastoral and administrative functions in consultation with senior staff. Day to day administration is undertaken within the policies and procedures approved by the Trustees and Governors; this provides for significant expenditure decisions and major capital projects to be approved by Trustees and Governors. Trustees and Governors conduct a programme of monitoring and reviews on a range of key areas of operation.

The Principal oversees the recruitment of senior staff, whilst under delegated authority the Deputy Headteachers, the Heads of Therapy and Residential Care and the Bursar and Business Manager oversee the recruitment of their staff. The Trustees are involved in the recruitment of members of the Senior Management Team including the Principal.

Key management remuneration is set in accordance with Moor House's performance management framework including the Performance Related Pay Policy for Teachers and "Agenda for Change" for Therapists.

Other Relationships

Moor House is a member of the National Association of Independent Schools and Non-Maintained Special Schools (NASS) which provides opportunities to share expertise, knowledge and experience across the special school sector.

Risk Management

The Trustees are responsible for the management of risks and all the risks identified in the Moor House risk register have been allocated to individual Trustee sub-committees and are reviewed on a regular basis and the major identified risks are reviewed by the Governing Body also on a regular basis.

Moor House has established procedures and controls to assess and regularly review operational and financial risks. These controls include:

- comprehensive financial and strategic planning
- robust budgeting and management accounting procedures
- formal written policies and procedures (including business continuity and crisis management)
- formal agendas and minutes for all Trustees and Governors meetings, including sub-committees
- clear authorisation and approval levels
- established organisational structure with clear lines of reporting
- vetting procedures as required by law
- regular review of the identified risks in the risk register by Trustee sub-committees and major risks by the Governing Body on a regular basis.

As well as regular in-house inspections, a full independent external Health and Safety Audit and Fire Risk Assessment are each completed annually and reported to Governors to ensure the safety and welfare of the whole community. Health and Safety procedures and risk assessments are periodically reviewed. Risk assessments are undertaken for major projects and reviewed by the Trustees.

The Trustees are satisfied that major risks are adequately mitigated and that reasonable and appropriate procedures are in place to deal with them should they arise.

Moor House is committed to promoting good health and safety amongst its employees, students, their families and visitors and complying with all relevant health and safety legislation.

Moor House is committed to the "Safeguarding of all children". All staff and Governors receive child protection training: all members of the Senior Management Team and two Trustees have received "Safer Recruitment" training. This training is regularly updated. Trustees and Governors undertake safeguarding monitoring and reviews and oversee maintenance of the single central record.

Trustee and Governor Recruitment and Training

Moor House maintains a Board of Trustees with a range of appropriate skills. New Trustees and Governors are appointed by the Board of Trustees after suitable and appropriate vetting. Each Governor and Trustee is provided with a handbook detailing key information about the School's services and operation. An induction programme organised by the Board and Moor House's Senior Management Team ensures that newly appointed Trustees are acquainted with all relevant Board and individual Trustee responsibilities, including child protection training.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select and consistently apply suitable accounting policies;
- observe the methods and principles in The Charities Statement of Recommended Practice (SORP);

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity, making proper allocation as required by charity law, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Moor House has re-appointed Moore Kingston Smith LLP to act as auditors this year.



BY ORDER OF THE BOARD OF TRUSTEES

20 March 2023

Acknowledgements

The Trustees are grateful to the following funders who have donated, pledged or raised money on behalf of Moor House during the financial period ending 31 August 2022.

Trusts & Foundations:

For Therapy Hub

- Beatrice Laing Trust
- Bernard Sunley Foundation
- The Wolfson Foundation

For Residential Sensory Garden

- The Nineveh Trust

Others

- Peter and Julia Irvine and the 'SE Super Car' team
- Erika Gibbs
- Theresa Frang
- The RideLondon team - Harvey Tate and Rhys Hopkins
- The South Coast Challenge Team - Lynne Brophy, Wendy Hamm, Sharon Lloyd, Jane de Carle and Sophie Portman
- Bob Perry and Tandridge Golf Club
- The Southern Co-operative

In celebration of the completion of the project, we would also like to once again acknowledge all those who donated to the Specialist Teaching and Therapy Hub

- Garfield Weston Foundation
- St James Place Charitable Foundation
- Peter Harrison Foundation
- Goldman Sachs
- The Edward Gosling Foundation
- Combe Bank Educational Trust
- EBM Charitable Trust
- The 29th May 1961 Charitable Trust

We are also most grateful to the many other individuals and families who have generously donated, raised sponsorship money or secured corporate donations for Moor House. Our donors and supporters have enabled us to provide facilities which would not otherwise be available to our children and students.

Professional Advisers and Key Information

Auditors:

Moore Kingston Smith LLP
9 Appold Street
London EC2A 2AP

Bankers:

Lloyds Bank plc
21 Station Avenue
Caterham
Surrey CR3 6YT

The Trustees are very grateful for the pro bono support of their solicitors Osborne Clarke LLP, One London Wall, London, EC2Y 5EB in the provision of mainly commercial and contractual advice.

For further information on how you can support us please visit: moorhouseoxted.co.uk/support-us

Registered Office:

Moor House School & College
Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ

Telephone: 01883 712271

Email: info@moorhouseschool.co.uk

Website: www.moorhouseoxted.co.uk

Charity No. 311871

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MOOR HOUSE SCHOOL AND COLLEGE

Opinion

We have audited the financial statements of Moor House School and College for the year ended 31 August 2022 which comprise of the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) [ISAs (UK)] and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Moor House School & College

Independent Auditors Report To the Trustees of Moor House School & College

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Statutory auditor

21 April 2023

9 Appold Street
London
EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Moor House School & College

Statement of Financial Activities For the Year Ending 31st August 2022

	Unrestricted Notes Funds	Restricted Funds	Endowment Fund	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
	£	£	£		
INCOME					
Income from charitable activities					
School and College fees	10,404,915			10,404,915	9,870,668
Assessment Fees	42,200			42,200	44,650
Training courses & lecture fees	106,065			106,065	109,211
Grants	2	287,564		287,564	331,748
Bursaries,Pupil Premium,sundry	20,226			20,226	30,938
Bank Interest	2,550			2,550	1,673
Donations					
Donations	45,867	102,022		147,889	76,150
Fundraising Events	6,100			6,100	398
Parents contributions		26,291		26,291	7,244
Income from trading activities					
Catering	5,785			5,785	
Rent from flats	15,665			15,665	12,852
Hire of swimming pool & hall	21,540			21,540	
Total Income	<u>10,670,913</u>	<u>415,877</u>		<u>11,086,790</u>	<u>10,485,532</u>
EXPENDITURE					
Charitable activities					
Education & speech therapy:					
Staff costs	3 7,492,474	118,983		7,611,457	6,971,331
Education costs	4 506,593	90,546		597,139	468,014
Admin & establishment	5 678,129	106,348		784,477	621,440
Domestic costs	6 191,123			191,123	174,272
Depreciation	9 210,891		9,724	220,615	215,855
Interest	7 291,109			291,109	191,642
Fundraising activities					
Fundraising & marketing	21,419	3,780		25,199	29,812
Total Expenditure	<u>8 9,391,738</u>	<u>319,657</u>	<u>9,724</u>	<u>9,721,119</u>	<u>8,672,366</u>
NET INCOME/(EXPENDITURE)	1,279,175	96,220	(9,724)	1,365,671	1,813,166
Transfers between funds	865,103	(865,103)			
Other recognised gains/(losses):					
Actuarial net gain/(loss) on defined benefit pension scheme	13 2,882,000			2,882,000	(190,000)
NET MOVEMENT IN FUNDS	5,026,278	(768,883)	(9,724)	4,247,671	1,623,166
Reconciliation of funds:					
Total funds brought forward	5,257,957	768,883	62,639	6,089,479	4,466,313
FUNDS CARRIED FORWARD	<u>10,284,235</u> =====	<u>-</u> =====	<u>52,915</u> =====	<u>10,337,150</u> =====	<u>6,089,479</u> =====

The notes on pages 26 to 39 form part of these Financial Statements

All transactions are derived from continuing activities

There are no recognised gains or losses other than the results for the year as set out above

Moor House School & College

Balance Sheet As at 31st August 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	7,904,785		6,325,071	
CURRENT ASSETS					
Debtors	10	2,593,589		2,411,402	
Cash and cash equivalents		5,882,179		6,291,942	
		<u>8,475,768</u>		<u>8,703,344</u>	
CREDITORS: Amounts falling due within one year	11	<u>(4,025,874)</u>		<u>(3,271,876)</u>	
NET CURRENT ASSETS		4,449,894		5,431,468	
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,354,679</u>		<u>11,756,539</u>	
CREDITORS: Amounts falling due after more than one year	11	(2,017,529)		(5,667,060)	
TOTAL NET ASSETS		<u>10,337,150</u>		<u>6,089,479</u>	
FUNDS					
Unrestricted funds					
General fund	14	4,507,220		4,765,172	
Welfare fund	14	21,065		17,916	
Designated fund	14	5,755,950		3,376,869	
		<u>10,284,235</u>		<u>8,159,957</u>	
Defined benefit pension reserve	14	-		(2,902,000)	
TOTAL UNRESTRICTED FUNDS		<u>10,284,235</u>		<u>5,257,957</u>	
Restricted funds	14	-		768,883	
Endowment fund	14	52,915		62,639	
TOTAL CHARITY FUNDS		<u>10,337,150</u>		<u>6,089,479</u>	

Approved by the Board of Trustees on 20 March 2023
and signed on its behalf by:



S Dennison - Chairman



D Marnham - Trustee

The notes on pages 26 to 39 form part of these Financial Statements

Moor House School & College

Cash Flow For the Year Ending 31st August 2022

	2022 £	2021 £		
Cash flows from operating activities				
Cash generated by operations	2,180,209	1,774,804		
Investing activities				
Purchase of tangible fixed assets	(1,800,329)	(159,616)		
Financing activities				
Loans repaid	(789,643)	(113,935)		
Net cash used in investing & financing activities	(2,589,972)	(273,551)		
Net increase/(decrease) in cash and cash Equivalents	(409,763)	1,501,253		
Cash and cash equivalents at beginning of year	6,291,942	4,790,689		
Cash and cash equivalents at end of year	5,882,179	6,291,942		
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
	2022 £	2021 £		
Net income for the reporting period	1,365,671	1,813,166		
Adjustments for:				
Depreciation of tangible fixed assets	220,615	215,855		
Movements in working capital:				
(Increase) in debtors	(182,187)	(434,838)		
Increase in creditors	776,110	180,621		
	<u>2,180,209</u>	<u>1,774,804</u>		
CASH AT BANK AND CASH EQUIVALENTS				
	2022 £	2021 £		
Cash at bank and in hand	1,759,374	4,171,336		
Cash equivalent (32 day notice bank account)	4,122,805	2,120,606		
Cash and cash equivalents at end of year	5,882,179	6,291,942		
ANALYSIS OF CHANGES IN NET CASH AND EQUIVALENTS				
	At 1 Sept 2021 £	Cash flows £	Non cash changes £	At 31 Aug 2022 £
Cash	6,291,942	(409,763)		5,882,179
Borrowings- due within one year	120,503	(120,503)	78,391	78,391
Due after more than one year	2,765,060	(669,140)	(78,391)	2,017,529
	<u>2,885,563</u>	<u>(789,643)</u>	-	<u>2,095,920</u>
Total Net Cash & equivalents	3,406,379	379,880	-	3,786,259

The notes on pages 26 to 39 form part of these Financial Statements

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

1. ACCOUNTING POLICIES

Trust Information

Moor House School & College is a charitable trust sealed by the Charity Commissioner for England and Wales on 1 June 1998.

1.1 Accounting Convention

These accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"), "Accounting and Reporting by Charities": Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019. The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

Comparative Figures

The comparative figures are for the 12 months ended 31 August 2021.

1.2 Going Concern

With increased pupil numbers, solid levels of unrestricted reserves, a firm control over expenditure and in the absence of any material uncertainties over the Charity's ability to continue, it is considered by the Trustees to be a going concern for the forthcoming year and the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of Trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

The Endowment Fund was established in accordance with the Charity Scheme to include as a permanent endowment the site and buildings at the Charity Scheme date.

1.4 Income

Donations and other income is recognised once the amounts can be measured reliably and it is probable that income will be received. Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time the donation is recognised. Full accrual is made on interest income receivable.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay the sum due. Irrecoverable VAT is included with the item of expense to which it relates. Governance costs comprise those relating to external audit and legal and professional charges relating to the preparation and examination of the annual statutory accounts.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost of each asset evenly over its expected useful life on a straight line basis using these annual rates:

Freehold buildings	2%
Leasehold Buildings	2%
IT Equipment	20%
Motor Vehicles	20%
Other Equipment	15%

It is the policy of the School only to capitalise items with a unit cost over £1,000 and a useful life greater than one year. New building are depreciated from the date of first use. Staff costs incurred on development projects are capitalised. Depreciation on the original Freehold Buildings is charged to the Endowment Fund, with all other depreciation being charged to the General Fund. The profit or loss arising from the disposal of an asset is determined as the difference between the sale proceeds and the book value of the asset and is recognised in the Statement of Financial Activities.

1.7 Impairment of Fixed Assets

At each reporting end date, the Charity reviews the book value of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If so an estimate would be made of the impairment loss, and recognised immediately in the accounts.

1.8 Debtors

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

1.9 Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Deferred income represents fees and deposits received in advance of the academic year to which they relate.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material the provision is based on the present value of these amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Cash and cash equivalents

Cash at bank and 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.

1.11 Financial Instruments

The Charity only holds basic financial instruments as defined by FRS102. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and cash equivalents together with trade and other debtors. Financial liabilities held at amortised cost comprise trade creditors and bank loans.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

1.12 Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

1.13 Accounting estimates and areas of judgment

The trustees are required to make judgments, estimates and assumptions about the book value of assets and liabilities that are not readily available from other sources. Such estimates and judgments are continually reviewed and are based on historical experience and other factors that are considered to be relevant. The trustees consider the valuation of the defined benefit pension scheme obligation is a significant estimate and judgment affecting the potential liability, if any, recognised in the financial statements. The valuation is subject to the actuarial assumptions set out in Note 13 which are by nature uncertain and may therefore result in a material adjustment to the book value in subsequent years' financial statements.

1.14 Pension Schemes

i) The School contributes to the Teachers' Pension Scheme operated by the Teachers' Pension Agency. Contribution rates are set by the actuaries of the scheme and advised to the Board of Trustees by the Scheme Administrators. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the School on an annual basis. Therefore in accordance with FRS17 the scheme is accounted for as a defined contribution scheme. In accordance with FRS102, the accounts recognise all contributions payable to fund deficits arising as a result of past employee service. Contributions to the scheme are charged to the Statement of Financial Activities (SOFA) as they become payable in accordance with the rules of the multi employer scheme.

ii) The School participates in the Surrey County Council Local Government Pension Scheme ("LGPS"), a defined benefit scheme which is closed to new Moor House School entrants. The scheme is subject to a triennial valuation by an independent actuary and the initial 31 March 2022 valuation has recently been received. The School engage an independent actuary to project forward each year the triennial valuation to the balance sheet date. As it is not possible in the time available for the final 31 March 2022 valuation to be received and for the independent actuary to project forward the valuation to the balance sheet date, the 31 March 2019 valuation has been used for this purpose as set out in note 13. The resulting 31 August 2022 valuation showed a surplus of scheme assets over the present value of the defined benefit obligations of £954,000. In accordance with FRS 102 as the Charity will not be able to recover any part of the scheme surplus by way of reduced contributions in the future or refunds from the scheme, the surplus has not been recognised in the accounts and consequently there is no defined pension reserve at the balance sheet date (2021: £768,883) and it is thought likely that this would also have been the position if the initial 2022 valuation had been used for the projection forward. The defined benefit obligation is calculated using the projected unit credit method and the fair value of plan assets is measured in accordance with the FRS102 fair value hierarchy.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost in the SOFA. The net interest element is recognised as other financial interest in the SOFA. Remeasurement changes comprise actuarial gains and losses arising from experience adjustments and the return on plan assets. These are recognised in other gains and losses in the SOFA.

iii) The School also operates a defined contribution stakeholder scheme for eligible staff, and pension contributions are charged in the SOFA as they become payable.

2. GRANTS

During the year Moor House received grants totalling £287,564 (2021: £331,748) which were fully or partially utilised during the year in compliance with the regulations governing their use.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

3. STAFF COSTS	2022	2021
	£	£
Salaries & wages	6,298,916	5,814,037
Social Security & Pension Costs:		
National Insurance	568,221	511,784
Teachers Pension Scheme (note 13)	320,734	274,988
Surrey LGPS current service cost (note 13)	224,000	197,000
Stakeholder Pension Scheme (note 13)	199,586	173,522
	<u>7,611,457</u>	<u>6,971,331</u>

The average monthly number of full and part time employees during the year was 219 (2021:209)

As at the end of the summer term 2022 the number of Full Time Equivalent (FTE) employees was 180 (2021:177)

The average monthly number of FTE employees during the year was 184 (2021:174) comprising:

	2022	2021
Teachers & Special Teaching Assistants	77	69
Residential Child Care	31	32
Therapists & Psychologist	32	32
Research Institute	4	2
Administration	18	17
Catering & Domestic	14	14
Maintenance	6	6
Fundraising & Marketing	2	2
	<u>184</u>	<u>174</u>

The Senior Management Team received salary and benefits, including employer's pension contributions and national insurance to the value of £776,373 (2021:£782,995). SMT comprised: Principal, Bursar and Business Manager, Head of Residential Care, Head of Therapy, Director of Research and Training Institute, Deputy Headteacher-College, Deputy Headteacher- KS2 and KS3, Deputy Headteacher- curriculum and KS4.

The number of employees whose emoluments for the year were above £60,000 pa and who were also accruing benefits under a pension scheme was:

	2022	2021
£60,000-£69,999	3	4
£70,000-£79,999	4	3
£100,000-£109,999		1
£110,000-£119,999	1	
Total	8	8

No Trustee received or waived any remuneration or pension benefits during the year or received any other benefits from the charity or a related party. No Trustee was reimbursed out of pocket expenses (2021: nil). The School has taken out a public liability insurance policy that provides professional indemnity cover for the Trustees, Governors and staff of the charity.

There is a valuable contribution made by volunteers, especially with regard to fundraising events. Their contribution to the School cannot be reasonably quantified in financial terms and so has not been included in these accounts.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

4.	EDUCATION COSTS	2022	2021
		£	£
	FE College	289,849	245,072
	Education materials	64,223	37,763
	Pupil trips and welfare	62,776	42,462
	Staff training and welfare	58,621	37,021
	IT	72,526	70,979
	Motor vehicles	40,176	26,604
	Examinations	8,968	8,113
		<u>597,139</u>	<u>468,014</u>
		=====	=====
5.	ADMIN AND ESTABLISHMENT	2022	2021
		£	£
	Utilities	204,093	179,548
	Repairs and maintenance	235,629	203,697
	Equipment (non capital)	53,578	29,395
	Licences, consultancy and professional fees	90,340	76,213
	Research & development	4,536	7,796
	Staff recruitment and advertising	48,609	19,517
	Printing, postage, stationery	42,203	40,236
	Insurance	66,240	44,673
	Leases, travel, sundry	19,989	3,991
	External audit	19,260	16,374
		<u>784,477</u>	<u>621,440</u>
		=====	=====
6.	DOMESTIC COSTS	2022	2021
		£	£
	Catering	150,207	113,883
	Domestic supplies	35,788	53,764
	Medical	5,128	6,625
		<u>191,123</u>	<u>174,272</u>
		=====	=====
7.	INTEREST	2022	2021
		£	£
	Loan interest	100,960	139,642
	Net interest on LGPS post employment benefits (note 13)	48,000	52,000
	Early repayment break costs	142,149	
		<u>291,109</u>	<u>191,642</u>
		=====	=====

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

8.	TOTAL EXPENDITURE		Education	Fundraising	2022	2021	
		& Therapy	Activities	Governance	Total	Total	Total
		£	£		£	£	£
	Support Service Costs:						
	Admin, Maint, Finance, HR, IT	682,087			682,087	643,540	
	Fundraising/Marketing		100,429		100,429	101,432	
	Governance			25,880	25,880	25,584	
	Direct Charitable Costs	682,087	100,429	25,880	808,396	770,556	
		8,912,723			8,912,723	7,901,810	
		9,594,810	100,429	25,880	9,721,119	8,672,366	
9.	TANGIBLE FIXED ASSETS						
		Total	IT & other Equipment	Motor Vehicles	Freehold Land & Buildings	Leasehold Buildings	Projects L&B WIP
		£	£	£	£	£	£
	COST						
	At 1 September 2021	8,252,698	340,658	169,180	7,447,023	109,333	186,504
	Additions	1,800,329	169,414				1,630,915
	Transfers				1,815,134		(1,815,134)
	Disposals	(24,301)	(24,301)				
	At 31 August 2022	10,028,726	485,771	169,180	9,262,157	109,333	2,285
	DEPRECIATION						
	At 1 September 2021	1,927,627	224,132	135,299	1,513,316	54,880	
	Charge for the Year	220,615	54,495	11,998	151,935	2,187	
	Disposals	(24,301)	(24,301)				
	At 31 August 2022	2,123,941	254,326	147,297	1,665,251	57,067	-
	NET BOOK Amount						
	At 1 September 2021	6,325,071	116,526	33,881	5,933,707	54,453	186,504
	At 31 August 2022	7,904,785	231,445	21,883	7,596,906	52,266	2,285

Freehold Buildings includes Freehold Land at cost of £1,500. The Trustees consider that there is a material difference between the book amount and the market value of the land and buildings. The buildings are insured at a rebuild cost of £45m. This is not the market value of the land and buildings.

L&B Work in Progress project additions in the year comprised Therapy Hub (£1,628,630) and Car Park extension (£2,285). This completed the Therapy Hub so £1,815,134 total cumulative costs were transferred to Freehold Land and Buildings.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

10.	DEBTORS	2022	2021
		£	£
	Trade debtors	2,484,574	2,332,046
	Prepayments	109,015	79,356
		<u>2,593,589</u>	<u>2,411,402</u>
		=====	=====
11.	CREDITORS	2022	2021
		£	£
	Amounts falling due within one year:		
	Trade Creditors	174,282	97,842
	Other Creditors, including taxation and social security costs	356,236	203,887
	Bank Loans	78,391	120,503
	Accruals & Deferred Income (note 12)	3,416,965	2,849,644
		<u>4,025,874</u>	<u>3,271,876</u>
		=====	=====
	Amounts falling due after more than one year:		
	Bank Loans: repayable in two to five years	349,355	544,579
	Bank Loans: repayable in more than five years	1,668,174	2,220,481
	Defined benefit pension liability		2,902,000
		<u>2,017,529</u>	<u>5,667,060</u>
		=====	=====

Moor House has one bank loan, which is secured by a first legal charge over the freehold land and buildings known as Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey. It is for £2,500,000 and was used to support the development of the School accommodation building known as The Village and is being repaid over 24 years with the last instalment due on 28 August 2040 (interest rate= 4.32%). Two smaller bank loans were repaid during the year incurring break costs of £142,149.

12.	ACCRUALS & DEFERRED INCOME	2022	2021
		£	£
	Deferred income at beginning of the period	2,760,932	2,474,331
	Incoming resources deferred in current period	3,205,950	2,760,932
	Amounts released from previous periods	(2,760,932)	(2,474,331)
		<u>3,205,950</u>	<u>2,760,932</u>
	Deferred income at 31 August	3,205,950	2,760,932
	Accruals	211,015	88,712
		<u>3,416,965</u>	<u>2,849,644</u>
		=====	=====

Amounts are recognised in the Statement of Financial Activities in the period in which the service is provided. Deferred income is mainly fee income received in advance of the Autumn 2022 term.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

13. PENSION SCHEMES

LOCAL GOVERNMENT PENSION SCHEME

Some employees of the School participate in the Surrey County Council Local Government Pension Scheme (LGPS) which is a defined benefit scheme. This is closed to new members from this School. The assets of the Fund are held in externally managed funds invested by professional investment managers. Participation in the Scheme is by virtue of the School's status as an Admitted Body.

A full triennial valuation of the Scheme is carried out every three years by an independent actuary using a risk based methodology and the initial 31 March 2022 valuation has recently been received. As it is not possible in the time available for the final 31 March 2022 valuation to be received and projected forward, the independent actuary has projected forward the results of the 31 March 2019 valuation, as it was for the prior year, to the balance sheet date using the projected unit credit method of valuation required by FRS102 allowing for the different financial assumptions allowed under that accounting standard. The 31 August 2022 valuation shows:

	2022 £	2021 £
Fair value of the School's scheme assets	10,100,000	10,639,000
Present value of funded liabilities	9,146,000	13,541,000
Closing Position at 31 August	<u>954,000</u>	<u>(2,902,000)</u>

The key assumptions used by the actuary were:

	2022	2021
Discount rate for scheme liabilities	4.25%	1.65%
Rate of increase in salaries	4.10%	3.80%
Rate of increase in pensions	3.20%	2.70%
Inflation (CPI)	3.20%	2.70%

Longevity in years at age 65 retiring at balance sheet date:

- Males	22.1	22.3
- Females	24.5	24.7

Longevity in years at age 65 retiring in 20 years:

- Males	23.1	23.4
- Females	26.2	26.4

Reconciliation of scheme assets and liabilities:

	ASSETS	LIABILITIES	TOTAL
At 1 September 2021	10,639,000	13,541,000	(2,902,000)
Current service cost		224,000	(224,000)
Interest income/(expense)	175,000	223,000	(48,000)
Employees contributions	28,000	28,000	
Employers contributions- primary	148,000		148,000
Employers contributions- secondary	144,000		144,000
Estimated benefits paid	(334,000)	(334,000)	
Remeasurement gains/(losses):			
Actuarial gains		(4,536,000)	4,536,000
Loss on scheme assets	(700,000)		(700,000)
Position at 31 August 2022	<u>10,100,000</u>	<u>9,146,000</u>	<u>954,000</u>
Scheme asset not recognised		954,000	(954,000)
Closing position at 31 August 2022	<u>10,100,000</u>	<u>10,100,000</u>	<u>-</u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

The Charity will not be able to recover any part of the scheme surplus at 31 August 2022 by way of reduced contributions in the future or refunds from the scheme. Consequently the surplus of £954,000 has not been recognised in the accounts but offset against the actuarial gain of £4,536,000 along with the loss on the scheme's assets of £700,000 to give a net actuarial gain of £2,882,000 in the Statement of Financial Activities. The current service cost of £224,000 and the net interest cost of £48,000 have also been recognised in the Statement of Financial Activities as operating costs. The primary employer contributions will be 36.7% for the year ending 31 August 2023 and 39.6% for the two years ending 31 August 2025. The secondary contributions will be £167,712 for the year ending 31 August 2023 and £200,910 per year for the two years ending 31 August 2025.

TEACHERS' PENSION SCHEME

The School participates in the Teachers' Pension Scheme ("TPS") for its teaching staff. The staff costs for the period includes contributions payable to the TPS of £320,734 (2021: £274,988).

The TPS is an unfunded multi-employer defined benefits scheme governed by the Teachers' Pension Scheme Regulations 2014. Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid from public funds provided by Parliament.

The employer contribution rate is set following scheme valuations undertaken by the Government Actuary's Department. The latest actuarial valuation caused the employer rate to increase from 16.48% to 23.68% on 1 September 2019. This valuation will also determine the opening balance of the cost cap fund and provides an analysis of the cost cap as required by the Public Service Pensions Act 2013.

STAKEHOLDER SCHEME

The School also contributes to a defined contribution scheme for eligible staff as the School's auto-enrolment scheme. The pension costs charged in the financial statements represent the employer contributions made by the School £199,586 (2021: £173,522). The increase in contribution is mainly due to an increase in legal minimum contributions.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

14. FUNDS FOR THE YEAR ENDING 31 AUGUST 2022

Total Funds	Unrestricted Funds				Restricted Funds	Endowment Fund	Total
	General	Welfare	Designated	Pension Reserve			
	£	£	£	£	£	£	£
1 Sept 2021	4,765,172	17,916	3,376,869	(2,902,000)	768,883	62,639	6,089,479
Surplus(Deficit)	1,256,026	3,149		20,000	96,220	(9,724)	1,365,671
Transfers	(1,513,978)		2,379,081		(865,103)		
Actuarial gain				2,882,000			2,882,000
31 Aug 2022	4,507,220	21,065	5,755,950	-	-	52,915	10,337,150

Restricted Funds	At 1 Sept 2021	Income	Expenditure	Transfers	At 31 Aug 2022
	£	£	£	£	£
Building Fund-Therapy Hub	768,883	100,000	(3,780)	(865,103)	
Garden		2,022	(2,022)		
Parents contributions		26,291	(26,291)		
Building maintenance grant		104,326	(104,326)		
Teachers pay grant		31,551	(31,551)		
Teachers pension grant		87,432	(87,432)		
PE and sport grant		13,000	(13,000)		
Covid catch up grant		51,255	(51,255)		
	<u>768,883</u>	<u>415,877</u>	<u>(319,657)</u>	<u>(865,103)</u>	<u>-</u>

FUNDS FOR THE YEAR ENDING 31 AUGUST 2021

Total Funds	Unrestricted Funds				Restricted Funds	Endowment Fund	Total
	General	Welfare	Designated	Pension Reserve			
	£	£	£	£	£	£	£
1 Sept 2020	3,092,296	22,476	3,309,449	(2,768,000)	737,729	72,363	4,466,313
Surplus(deficit)	1,740,296	(4,560)		56,000	31,154	(9,724)	1,813,166
Transfers	(67,420)		67,420				
Actuarial loss				(190,000)			(190,000)
31 Aug 2021	4,765,172	17,916	3,376,869	(2,902,000)	768,883	62,639	6,089,479

Restricted Funds	At 1 Sept 2020	Income	Expenditure	Transfers	At 31 Aug 2021
	£	£	£	£	£
Building Fund-Therapy Hub	734,199	45,000	(10,316)		768,883
Sensory Garden	3,530		(3,530)		
Multi use games area		20,000	(20,000)		
Parents Contributions		7,244	(7,244)		
Building maintenance grant		112,292	(112,292)		
Teachers pay grant		31,074	(31,074)		
Teachers pension grant		85,485	(85,485)		
PE and sport grant		16,180	(16,180)		
Covid catch up grant		86,717	(86,717)		
	<u>737,729</u>	<u>403,992</u>	<u>(372,838)</u>	<u>-</u>	<u>768,883</u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

The Designated Fund (Fixed Asset Reserve) was established to match the book amount of the School's Fixed Assets less the debt finance related to those assets and the Endowment Fund. Transfers from the general fund and restricted fund represent the increase in the Charity's tangible fixed assets and the decrease in related debt financing in the year.

The Welfare Fund represents general income from fundraising activities and donations. The money is spent to enhance the general welfare of the students attending the school.

The Building Fund has been established to support Building Development Projects and donations received in support of the charity's development programme are credited to the fund. The transfer to unrestricted funds represents the value of completed development project assets paid for from restricted donations. As there are no ongoing restrictions in place the assets are available to be used by Moor House to fulfil its general charitable activities.

The Endowment Fund - the site and buildings of 6.25 acres of Moor House, Hurst Green, Oxted, Surrey constitute the permanent endowment of the Charity in accordance with the Scheme dated 1st June 1998.

The Pension Reserve liability recognised in the 31 August 2021 balance sheet was in respect of the present value of the defined benefit obligation of the LGPS defined benefit pension scheme less the fair value of the scheme's assets resulting in a net pension liability of £2,902,000 at that date. The scheme had a surplus of scheme assets over benefit obligations at 31 August 2022 which has not been recognised in the accounts, note 13.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

15. ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2022

	General Fund	Welfare Fund	Designated Fund	Pension Reserve	Restricted Fund	Endowment Fund	TOTAL £
	£	£	£	£	£	£	
Fixed Assets			7,851,870			52,915	7,904,785
Current Assets:							
Debtors	2,593,589						2,593,589
Cash	5,861,114	21,065					5,882,179
Creditors:							
Loans < 1 year			(78,391)				(78,391)
Others	(3,947,483)						(3,947,483)
Creditors:							
Loans > 1 year			(2,017,529)				(2,017,529)
Defined benefit Pension asset							
	4,507,220	21,065	5,755,950	-	-	52,915	10,337,150

ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2021

	General Fund	Welfare Fund	Designated Fund	Pension Reserve	Restricted Fund	Endowment Fund	TOTAL £
	£	£	£	£	£	£	
Fixed Assets			6,262,432			62,639	6,325,071
Current Assets:							
Debtors	2,411,402						2,411,402
Cash	5,505,143	17,916			768,883		6,291,942
Creditors:							
Loans < 1 year			(120,503)				(120,503)
Others	(3,151,373)						(3,151,373)
Creditors:							
Loans > 1 year			(2,765,060)				(2,765,060)
Defined benefit Pension liability				(2,902,000)			(2,902,000)
	4,765,172	17,916	3,376,869	(2,902,000)	768,883	62,639	6,089,479

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

16. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 AUGUST 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	TOTAL FUNDS 2021 £
INCOME					
Income from charitable activities					
School and College fees		9,870,668			9,870,668
Assessment Fees		44,650			44,650
Training courses & lecture fees		109,211			109,211
Grants	2		331,748		331,748
Bursaries,Pupil Premium,sundry		30,938			30,938
Bank Interest		1,673			1,673
Donations					
General donations		11,150	65,000		76,150
Fundraising Events		398			398
Parents contributions			7,244		7,244
Income from trading activities					
Catering					
Rent from flats		12,852			12,852
Hire of swimming pool & hall					
Total Income		<u>10,081,540</u>	<u>403,992</u>		<u>10,485,532</u>
EXPENDITURE					
Charitable activities					
Education & speech therapy:					
Staff costs	3	6,854,772	116,559		6,971,331
Education costs	4	334,343	133,671		468,014
Admin & establishment	5	509,148	112,292		621,440
Domestic costs	6	174,272			174,272
Depreciation		206,131		9,724	215,855
Interest	7	191,642			191,642
Fundraising activities					
Fundraising & publicity costs		19,496	10,316		29,812
Total Expenditure	8	<u>8,289,804</u>	<u>372,838</u>	<u>9,724</u>	<u>8,672,366</u>
NET INCOME/(EXPENDITURE)		1,791,736	31,154	(9,724)	1,813,166
Transfers between funds					
Other recognised gains/(losses):					
Actuarial loss on defined benefit pension scheme		(190,000)			(190,000)
NET MOVEMENT IN FUNDS		1,601,736	31,154	(9,724)	1,623,166
Reconciliation of funds:					
Total funds brought forward		3,656,221	737,729	72,363	4,466,313
FUNDS CARRIED FORWARD		<u><u>5,257,957</u></u>	<u><u>768,883</u></u>	<u><u>62,639</u></u>	<u><u>6,089,479</u></u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2022

17. CONTRACTS AND COMMITMENTS

At 31 August 2022 there was nil committed expenditure (2021:£1,766,685 re Therapy Hub building development project).

18. FINANCIAL COMMITMENTS

At 31 August Moor House had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2022	2021
	£	£
Within one year:	3,806	3,806
Between two to five years:	5,710	9,516
	<u>9,516</u>	<u>13,322</u>

None of the operating leases related to land and buildings.

During the year operating lease payments have been recognised as an expense in the Statement of Financial Activities to the value of £4,214 (2021: £3,806).

19. RELATED PARTIES TRANSACTIONS

Donations received from related parties without conditions during the year amounted to nil (2021:£600).

MOOR HOUSE SCHOOL & COLLEGE

England & Wales - Charity number 311871

Accounts



Annual Report and Accounts 2020-21



A specialist school and college for children
and young people with language disorders

Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ

01883 712271 | www.moorhouse.surrey.sch.uk

Registered Charity. 311871



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Welcome

It gives me great pleasure on behalf of the Trustees to present the Moor House School & College ("Moor House") Annual Report and Accounts for the year ending 31 August 2021.

2021 was an extremely challenging year for all schools; despite the pandemic it was an exceptional year for Moor House. The number of students rose again, the educational results of the students met long term expectations, facilities continued to be upgraded and finances remained strong. Students and staff committed themselves to high educational outcomes; staff adopted new technology at speed to provide students with new ways of learning. Ensuring all students had laptops to work from home, Moor House created an amazingly robust offering that enabled both remote and hybrid teaching and therapy to be delivered wherever the students were.

Support of student wellbeing during this year was of critical importance and included expanded pastoral care and psychotherapy support under Moor House's unique SHaW (Student Health and Well-being Monitoring System) programme. The pandemic and the challenges posed continue and Moor House will not downplay the impact upon students, parents and staff.

The pandemic affected our capital and maintenance projects and diverted priorities but significant improvements were made. The new roof on the West Wing was completed and in July 2021 work commenced on building the much-needed Therapy Hub which it is hoped will be completed by Easter 2022. This will provide both increased capacity and enhanced facilities for therapy and for specialist teaching. During 2020/21 we significantly strengthened education middle management, to allow further development of the curriculum, to enhance pastoral care and to create greater management capacity to cope with future challenges and opportunities. Fund-raising activity continues and we are very appreciative of the donations made which have partially funded the new Therapy Hub. Research and training continue at the forefront of creating and sharing knowledge and expertise in the field of developmental language disorder and informing best practice at Moor House.

I became Chair only on 1st September 2021 so I want to finish by thanking my predecessor, David Taylor, for his service and dedication to Moor House. His time as Chair of Moor House has seen much growth and many improvements even as Moor House negotiated the significant challenges presented by the COVID-19 pandemic. He is stepping down from a very successful school and college that achieves high student outcomes and that is financially viable.

Our students are at the heart of everything we do and the 2021 educational outcomes results reflect great credit upon students and upon the first-class staff team through their dedication, input and encouragement. We expect 2022 to be a year of continued progress, hopefully as the pandemic recedes.

Stuart Dennison,
Chair of Trustees & Governors

A handwritten signature in black ink, appearing to read "Stuart Dennison", with a horizontal line underneath.

Trustees' Report

The Trustees present their annual report for the year ending 31 August 2021, under the Charities Act 2011, together with the audited accounts for the year which have been prepared under the accounting policies set out therein and follow and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Moor House is a day and residential co-educational Non-Maintained Special School within the meaning of the Education Act 1993 and welcomes students aged 7–19 years from all backgrounds with language disorders, including those with severe Developmental Language Disorder (DLD).

MOOR HOUSE'S VISION

Our Vision is of young people with speech and language impairment achieving their full learning and communication potential, building an independent life and contributing positively to society.

STRATEGY, OBJECTIVES AND ACTIVITIES

Moor House aims to provide its students with an education that prepares them for as independent a life as possible. All students have an Education, Health and Care Plan (EHCP).

Moor House needs to be satisfied that it will be able to educate, support and develop a prospective student to the best of their potential. Consequently, Moor House undertakes a lengthy and thorough admissions assessment process to ensure that any prospective student is able to benefit from the intensive therapy and teaching that Moor House provides. An individual's economic status, gender, ethnicity, race, religion or non-DLD disabilities play no part in the assessment process.

Once a student starts at Moor House, teams of speech and language therapists and occupational therapists work closely with the teaching staff to provide the appropriate specialist education and therapy to fit their individual needs. Students come mostly from the South of England.



Trustees' Report

Drawing upon more than 70 years of experience in education, therapy and research, Moor House aims to support students to:



Achieve their learning potential

Measured by academic attainment through nationally recognised qualifications at Key Stage 4 and Key Stage 5 (success and completion rate).



Maximise their skills in speech, language and communication

Measured by progress in formal standardised assessments and by progress towards outcomes in individual EHCP plans in the areas of language and communication.



Build and maintain good relationships and friendships

Measured through achievement on identified areas of the Compass of Independence™ (a framework used to track and monitor progress) and through the Student Health and Well-being Monitoring System (SHaW) for individual students.



Become confident, independent and valued members of society

Measured through the Wheel of Independence™ (a framework used to track and monitor progress) and through the NEET (Not in Education, Employment or Training) data.



Feel safe, happy and develop emotional resilience

Measured by responses to the student questionnaire in the Annual Review and Ofsted Parent View questionnaire.

Trustees' Report

Moor House achieves its vision and aims by:

- » Excellence of provision in teaching, therapy and residential care within a highly specialist environment
- » Breadth of approach and curriculum to meet each student's needs
- » Integration of teaching, therapy and residential provision by all staff
- » Provision tailored to meet each student's identified needs
- » Knowledgeable and experienced staff committed to their professions, roles and development of colleagues
- » Working together in a partnership of students, parents, staff and Governors
- » Undertaking peer-reviewed research leading to evidence-based innovations
- » Advising and training other professionals and parents



The Trustees are responsible for setting a strategy and annual priorities that are reflected in the Moor House Development Plan.

These reflect our educational aims and ethos within the context of the broader aims we set for Moor House and its students.

Fees are set at a level to maintain the financial viability of Moor House and at a level that is consistent with the aim of providing an excellent education to our students.

These fees are normally paid by the student's Local Authority but, in exceptional circumstances, the Local Authority may arrange for the family to pay part of the fee.



Trustees' Report

ACHIEVEMENTS AND PERFORMANCE

The key strategic priorities that were the foundation of the Moor House Development Plan for 2020/21 were:

A. To maintain "Outstanding" outcomes for students in all areas confirmed by Ofsted

- To review and develop the effectiveness of the Moor House curriculum regarding 'Intent, Implementation and Impact' to reflect national changes in education and the new Ofsted framework

Curriculum maps for all subjects are complete and available on the website. These reflect the curriculum intent and implementation.

B. To improve provision for students:

- To restore provision to pre-pandemic levels in so far as Government advice and guidance allow
A return to onsite provision delivering the breadth of curriculum has been achieved
- To embed further the mental health and well-being strategy across all departments

Achieved - the Mental Health and Well-being team has expanded and the Student Health and Well-being Monitoring System (SHaW MS) is embedded in practice and informs strategic development in this key area.

C. To improve the facilities for students in the West Wing (day and residential)

Achieved - the residential area in the west wing has been refurbished and new facilities provided. A day student common room has been created providing enhanced facilities for break and lunch times.

D. To improve stakeholder engagement:

- To review and strengthen the Research and Training Institute plans in line with its original aims, and to support the spread of our contribution to a wider community

The work of the institute has increased awareness of DLD through the provision of training and resources. There has been a particular focus on developing training for teachers and parents on how to recognise DLD in children.

- To continue to build and strengthen Moor House's relationships with Local Authorities
Achieved. Meeting held with new team at Surrey

E. To implement an organisation-wide strategy for financial sustainability:

- To generate long term efficiencies to underpin the fee structure
A 2% saving was targeted and achieved against budgeted education costs for the year



Trustees' Report

Process improvement projects related to the admissions process, the day students sign in process and college logistics and timetabling. New projects are ongoing related to college STA deployment, Residential Care Induction, the Annual Review Process and Recruitment.

- To review Moor House's medium and long-term residential strategy
This will be ongoing in 2022
- F. To develop the Therapy and Specialist Teaching Hub:
 - To complete fundraising for facilities development
Achieved - £200k further funding delivered
 - To build the Specialist Teaching and Therapy Hub in 2021
The start was delayed due to the uncertainties of labour and materials availability; expected completion March 2022

Student Achievement and Performance

During a difficult time, we have maintained our outstanding educational results with 58% of GCSE entries achieving a 4 (standard pass) with two entries at a grade 9 in Pottery. 48% of our Entry Level qualifications were at the highest level.

89% of Moor House students achieved or exceeded their minimum expected outcomes in English and 86% in Maths. All KS4 students gained access to a post-16 qualification and have continued their education.

This enables students to follow a wide range of courses including Art & Design, Media, ICT, Production Arts, Horticulture, Environmental Studies, Bricklaying, Electrical Installations, Childcare, Animal Management and Floristry.

Our College students improved performance from last year in English and Maths and this was repeated in their courses in other subjects that are provided by our partner Further Education college and supported by our staff.

At the end of the academic year all 15 leavers entered Education, Employment or Training. 1 student progressed to University, and a further 9 into Further Education. 4 students progressed into employment or training, with 1 entering a supported internship.

National lockdowns and bubble working meant that the students learning moved on-line and included a blend of live-streamed lessons, teacher assessed tasks, instructional videos and remote therapy sessions. Progress continued with speech, language and communication skills despite the challenging conditions.

The students participated in a range of extra-curricular activities and a number of educational visits during the year although Moor House annual residential visits were cancelled due to COVID-19.

The students benefit from Moor House's own 25 metre swimming pool and have the opportunity of participating in an extensive extra-curricular programme including sport, music and drama clubs, riding and bowling, as well as trips out including cinema visits, although these were restricted during the pandemic.

Trustees' Report

Moor House Research and Training Institute Achievements & Performance

The Moor House Research and Training Institute is led by Dr Susan Ebbels. It contributes directly to the aims of the School and College but also carries out research and provides both internal and external training. This directly and indirectly benefits a wide range of children with language disorders, the majority of whom are not at Moor House.

It aims to achieve this by:

- carrying out research which contributes to the evidence base and thus informs intervention and policy decisions for children with language disorders both within and outside Moor House,
- providing training courses for internal and external professionals, on-site, off-site and online,
- creating and making available resources for professionals working with children with language disorders.

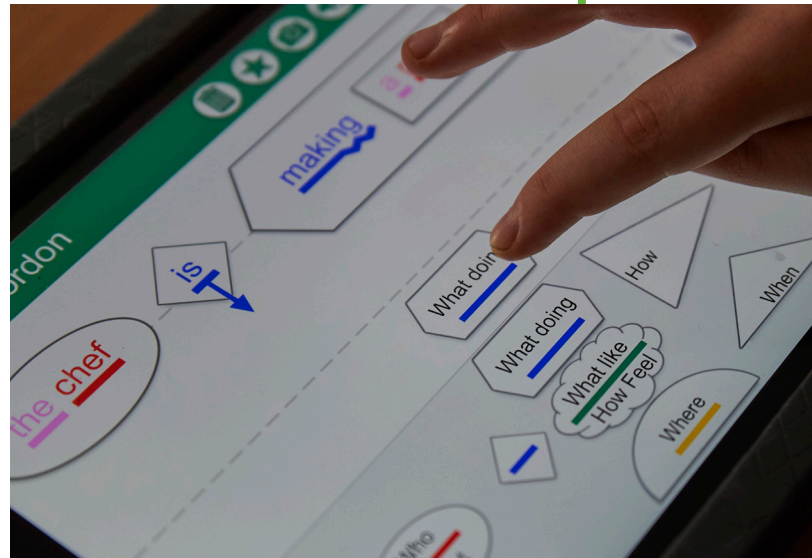
Three peer-reviewed research papers were published last year and two further studies, on vocabulary in key stage 5 and primer on adjectives, were submitted to journals.

The Institute offers training courses for Speech and Language Therapists (SLTs), Occupational Therapists (OTs) and those working within Education. Due to Government guidance, all courses in 2020/21 were held virtually as self-paced modules or live online workshops. Over 1,200 professionals accessed training during the year including a broad international audience.

The Institute is also committed to creating resources of use to other professionals working with children and this year released a range of free videos and resources for teachers and parents explaining the signs of DLD and strategies to support students. In addition a free spreadsheet identifying grammatical targets for children with DLD was published to benefit speech and language therapists.

A new web version, and website, for SHAPE CODING™, a system to teach spoken and written grammar to school-aged children with DLD, was launched, and a social media campaign was delivered to promote the WHEEL OF INDEPENDENCE™ Framework, an online tool used to track progress and measure outcomes for independence and functional life skills.

The Institute team also published Podcasts and had a number of articles on DLD published in industry magazine including SecEd, Education Today and SEN Magazine, also invitations to present at various conferences included a keynote talk by the International Clinical Phonetics and Linguistics Association were accepted.





Trustees' Report

Links with the community and fundraising

As with many other charities, the Covid-19 pandemic had a significant impact on fundraising at Moor House throughout 2020/21, with a reduction in community fundraising as many flagship events such as the annual ball and summer fete were cancelled in line with Government guidance and advice. Indeed, just one face to face event, a Super Car Event hosted by Peter and Julia Irvine in August 2021, was possible.

Virtual events were held, including online workshops, a virtual balloon race, virtual Christmas fete, virtual London Marathon and an online store, but priority was given to fundraising through Trusts and Foundations.

We were recently awarded £20,000 by the Bernard Sunley Foundation, £15,000 by the EBM Charitable Trust, £50,000 by the Wolfson Foundation and £5,000 by The 29th May 1961 Charitable Trust.

Regular income remained important and came in the way of regular donations through the Give As You Earn Scheme, Tandridge Together Lottery and shopping sites such as Amazon Smile and Easy Fundraising. Funds were further boosted by generous one-off gifts from the Limpsfield High Street Traders Association, Waitrose Community Matters, Reigate Rotary and Oxted Co-op.

Moor House is registered with the Fundraising Regulator and commits to compliance with the Code of Fundraising Practice, The General Data Protection Regulation, Charity Commission guidelines and Moor House's own Ethical Fundraising Policy. There have been no complaints in relation to fundraising activities.

The Trustees are indebted to our donors and thank each and every one of them for their generosity and ongoing support during these unprecedented times.

Estates

The Trustees were delighted to be able to approve early in the year the building of a new Therapy and Specialist Teaching Hub which got underway in July.

Further improvement works included a new roof for the West Wing and upgrade works to the roof over the college learning zone.

Our regular upgrade programme also included the creation of an extra bedroom and redecoration of all other bedrooms and stairwells in John Lea House, electrical upgrades and rewiring in the main building, the creation of two literacy spaces and a temporary COVID testing centre in the sports hall for staff and students.

Trustees' Report

PLANS FOR THE FUTURE

The key strategic priorities that are the foundation of the Moor House Development Plan for 2021/22 are:

- A. To maintain outstanding outcomes for students in all areas confirmed by Ofsted
 - To improve the effectiveness of the MHS&C curriculum using Ofsted's 'Intent, Implementation and Impact' framework.
- B. To improve provision for students:
 - To further develop the use of technology for learning, including assistive and virtual technology, across the School and College
 - To establish a rolling refurbishment/replacement programme for the School and College
 - To embed further the mental health and wellbeing strategy
- C. To improve stakeholder engagement
- D. To implement an organisation-wide strategy for financial sustainability:
 - To generate long-term efficiencies in all aspects of our activity to underpin fee structure
 - To embed process improvement skills and activity in all departments
 - To develop workforce planning and 3-year departmental effectiveness and efficiency plans
- E. To develop a new 5-year strategy:
 - Governors and SMT to develop a strategy for Moor House for the period 2021/22 to 2026/27





Trustees' Report

OUR FINANCES

Total income for the year ended 31 August 2021 was £10,485,532 a decrease of £31,019 on the previous year's total income of £10,516,551. The principal source of income being pupil fees which for the year amounted to £9,870,668 an increase of £677,874 on the previous year mainly as a result of an increase in pupil numbers from 179 to 186, reflecting the high esteem in which Moor House is held. 98% of pupil fees are funded by Local Authorities. Total income also includes restricted fundraising income of £403,992 (2020: £987,950), including donations of £45,000 (2020: £780,000) towards the new Therapy Hub. Total expenditure was £8,672,366 (2020: £8,021,604) an increase of £650,762 due mainly to higher staff costs reflecting an increase in staff numbers as a result of the increase in pupil numbers and the recruitment of additional specialist staff for the benefit of all pupils. Net income for the year was £1,813,166 (2020: £2,494,947).

The year-end revaluation of Moor House's defined benefit pension liability resulted in an actuarial loss of £190,000 (2020: loss £1,137,000) which is included in other recognised gains/(losses) resulting in a net surplus for the year of £1,623,166 (2020: Surplus £1,357,947). The actuarial loss for the year reflects a return on the scheme's assets for the year of £1,793,000 and actuarial losses of £1,983,000, due mainly to an 0.60% increase in the assumed pension increase rate, and a reduction in the assumed discount rate from 1.9% to 1.65%, as a result of an increase in the CPI rate and a fall in the corporate bond yield rate respectively over the period.

Reserves

Total funds increased during the year by £1,623,166 to £6,089,479 at 31 August 2021 (2020: £4,466,313). Total Funds comprise an Endowment Fund of £62,639 (2020: £72,363), which cannot be spent, Restricted Funds of £768,883 (2020: £737,729), which can only be spent on the purpose for which they were given as described in note 14 and Unrestricted Funds of £5,257,957 (2020: £3,656,221). Total Unrestricted Funds comprise an amount of £3,376,869 (2020: £3,309,449) which has been designated as it has been invested in the charity's buildings and other fixed assets and can only be realised by disposing of the tangible fixed assets to which it relates and is therefore not freely available to spend, a Welfare Fund of £17,916 (2020: £22,476) which can be used for the benefit of students and a negative Defined Benefit Pension Reserve of £2,902,000 (2020: £2,768,000) leaving a General Unrestricted fund of £4,765,172 (2020: £3,092,296), which is freely available for expenditure.

The Trustees reserves policy is to hold a General Unrestricted Fund equivalent to one term's operational expenditure, currently £2.8 million, to allow for the maintenance of the services provided and for adequate working capital if there was a temporary reduction in income or incursion of unforeseen costs. In addition, the Trustees are committed to ensuring Moor House's facilities are kept to the highest standard for the benefit of all its pupils, such as the current committed expenditure on the new Therapy Hub, as described in note 17, which will significantly reduce the Fund. The General Unrestricted Fund at 31 August 2021 was £4,765,172 (2020: £3,092,296). The Trustees keep this policy under regular review.



Trustees' Report

DEFINED BENEFIT PENSION RESERVE

Moor House participates in the Surrey Pension Fund, part of the Local Government Pension Scheme (LGPS), a defined benefit scheme, which was closed to new Moor House entrants in 2008. Moor House engages an independent actuary to carry out a valuation, for accounting purposes, of the Fund at the balance sheet dates. As described in Note 13 to the accounts, a negative Pension Reserve of £2,902,000 (2020: £2,768,000) was required at 31 August 2021. In view of the long-term nature of this liability it has been shown in the balance sheet as a negative Pension Reserve. The Trustees requested a covenant review by LGPS with the result that Moor House is paying additional secondary contributions to the Scheme of £144,000 p.a.. In addition, the Trustees engaged an independent firm of consulting actuaries to advise them on the options available to them to best manage the liability, and the resulting advice is fully reflected in the Trustees' financial strategy for Moor House and in their regular monitoring of Moor House's finances.

GOING CONCERN

Through the year the COVID-19 pandemic continued to have a significant impact including Government-imposed lockdowns. Moor House went into partial lockdown in January but stayed open for vulnerable pupils and the children of key workers and began a phased reopening for other students in March and is now fully open. Despite these partial lockdowns all Local Authorities fees, for all pupils, were paid on time and in full. The number of pupils in the School and College is again up on the year just ended and the Trustees do not believe that COVID-19 will have a material detrimental effect on Moor House's future finances.

Other key risks which could potentially affect Moor House include demand for places and capacity for day and residential students, pressure on Local Authorities funding, expansion of facilities on site whilst ensuring student provision is maintained, and recruitment and retention of specialist staff. In addition, as described in note 17 there is an outstanding capital commitment of £1,766,685 in respect of the Therapy Hub currently under construction. The funds for this will firstly come from the restricted Fund of £768,883 and the balance of £997,802 from the Unrestricted General Fund of £4,765,172.

Having reviewed these risks and in view of the strong level of projected net income and Unrestricted General Funds and in the absence of any material uncertainties the Trustees consider Moor House to be a going concern for the forthcoming year and the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Moor House operates under a scheme document which was sealed by the Charity Commissioners for England and Wales on 1st June 1998, as amended by resolution dated 9th December 2013, which includes the regulations for the appointment of Trustees. Moor House's purpose is the advancement of education by running a special school within the meaning of the Education Act 1993, as set out in its scheme document.



Trustees' Report

Organisation structure

The Board of Trustees is responsible for the overall management and control of Moor House. Whilst the ultimate responsibility rests with the Board of Trustees which deals with strategic and financial issues, other operational considerations are delegated to the Board of Governors, with day-to-day matters being handled by the Principal, Bursar and Senior Management Team. All Trustees are Governors and in addition there are two Parent Governors, one Staff Governor and one Teacher Governor. The Principal and Bursar attend all Trustee and Governor meetings.

The sub-committees of Moor House were:

1. Finance & Audit Committee -
Monitors, supports and recommends improvements in financial planning, control and performance to ensure long term sustainability. Provides trustees with assurance and recommendations on the effectiveness of use of resources, risk management, financial controls and fraud. Liaison with external auditors.
2. Human Resources and Governance Committee
Monitors, supports and recommends improvements in the implementation of Moor House School & College human resources strategies and plans in support of its aims for students and the welfare of staff. To ensure that the governance structures and processes are fit for purpose.
3. "Every Child Matters" Committee -
Monitors, supports and recommends improvements in the outcomes of the Government's Every Child Matters agenda. Monitors safeguarding via termly monitoring visits and the work of the safeguarding Trustees.
4. Progress & Attainment Committee -
Monitors, supports and recommends improvements in all aspects of student progress and attainment in education, therapy and care including health and well-being.
5. Pay Committee
Decides the pay of senior managers and recommends pay and remuneration policy for groups of staff.
6. Research and Training Institute Development Committee
Steers and supports the development of the Research and Training Institute and oversees the work of the Research Ethics Panel.



Trustees' Report

TRUSTEES (membership of sub-committees in brackets)

Mr S Dennison (1; 2; 3; 5)	Chair (Appointed Chair 1 September 2021)
Mr D F Badman (2; 5)	
Mrs C Combes (3; 4)	
Mr J A Dick (1; 4)	
Mrs L Harlow (6)	
Mrs S Jones (2; 3; 4)	Resigned 31 July 2021
Mr D Marnham (1)	
Mr K Maskell (4; 6)	
Mr R Perry (1)	
Mrs L Middleditch (3)	
Mr D Taylor (1; 2; 5)	Resigned Chair 1 September 2021, Resigned Trustee 31 December 2021
Mr S Gooch (2; 4)	Appointed 1 September 2021

GOVERNORS

All Trustees, as listed above plus

Shauna Ramsaran (2; 6)	Teacher Governor
Mr W Gunston	Parent Governor
Mrs J Irvine (3)	Parent Governor
Mrs J Vallance (3)	Staff Governor

KEY OFFICERS

Mrs H A Middleton (1; 2; 3; 4; 6)	Principal
Dr S Ebbels (6)	Director of Research & Training Institute
Ms J Kingham (1; 2; 5) - Resigned 31/07/21	Bursar & Business Manager
Mr C Sharp (1; 2; 5) - Appointed 01/09/21	Bursar & Business Manager
Mr J Mansell (3; 4)	Deputy Headteacher – Curriculum and KS4
Mrs N Maric (3; 4)	Head of Therapy
Mrs Barbara Martin (3; 4)	Head of Residential Care
Mrs M Van-Niekerk (3; 4)	Deputy Headteacher – College
Mrs S Williams (3; 6)	Deputy Headteacher KS2/KS3



Trustees' Report

The chairs of the Committees are appointed by the Trustees. All Trustees and Governors give their time freely and no remuneration or reimbursement of expenses was paid in the period. No Trustee or Governor or person connected with them received any benefit from Moor House, other than the Staff and Teacher Governors in the normal performance of their duties and the Parent Governors in the normal attendance of their children at Moor House.

Organisation management

The Trustees and Governors determine Moor House's general policy. The day to day running of Moor House is delegated to the Principal, supported by the senior staff. The Principal undertakes the key leadership role overseeing educational, therapeutic, pastoral and administrative functions in consultation with senior staff. Day to day administration is undertaken within the policies and procedures approved by the Trustees and Governors; this provides for significant expenditure decisions and major capital projects to be approved by Trustees and Governors. Trustees and Governors conduct a programme of monitoring and reviews on a range of key areas of operation.

The Principal oversees the recruitment of senior staff, whilst under delegated authority the Deputy Headteachers, the Heads of Therapy and Residential Care and the Bursar oversee the recruitment of their staff. The Trustees are involved in the recruitment of members of the Senior Management Team including the Principal. Key management remuneration is set in accordance with Moor House's performance management framework including the Performance Related Pay Policy for Teachers and "Agenda for Change" for Therapists.

Other Relationships

Moor House is a member of the National Association of Independent Schools and Non-Maintained Special Schools (NASS) which provides opportunities to share expertise, knowledge and experience across the special school sector.

Risk Management

The Trustees are responsible for the management of risks and have delegated primary consideration thereof to the Finance & Audit Committee and receive regular reports themselves. Moor House has established procedures and controls to assess and regularly review operational and financial risks. These controls include:

- comprehensive financial and strategic planning
- robust budgeting and management accounting procedures
- formal written policies and procedures (including business continuity and crisis management)
- formal agendas and minutes for all Trustees and Governors meetings, including sub-committees
- clear authorisation and approval levels



Trustees' Report

- established organisational structure with clear lines of reporting
- vetting procedures as required by law
- All the risks identified in the Moor House risk register have been allocated to individual sub committees who review them on a regular basis.

As well as regular in-house inspections, a full independent external Health and Safety Audit and Fire Risk Assessment are each completed annually and reported to Governors to ensure the safety and welfare of the whole community. Health and Safety procedures and risk assessments are periodically reviewed. Risk assessments are undertaken for major projects and reviewed by Trustees.

The Trustees are satisfied that major risks are adequately mitigated and that reasonable procedures are in place to deal with them should they arise.

Moor House is committed to promoting good health and safety amongst its employees, students, their families and visitors and complying with all relevant health and safety legislation.

Moor House is committed to the "Safeguarding of all children". All staff and Governors receive child protection training; all members of the Senior Management Team and two Trustees have received "Safer Recruitment" training. This training is regularly updated. Trustees and Governors undertake safeguarding monitoring and reviews and oversee maintenance of the single central record.

Trustee and Governor Recruitment and Training

Moor House maintains a Board of Trustees with a range of appropriate skills. New Trustees and Governors are appointed by the Board of Trustees after suitable and appropriate vetting. Each Governor and Trustee is provided with a handbook detailing key information about the School's services and operation. An induction programme organised by the Board and Moor House's Senior Management Team ensures that newly appointed Trustees are acquainted with all relevant Board and individual Trustee responsibilities, including child protection training.

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 of the incoming

resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select and consistently apply suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Trustees' Report

- state whether applicable accounting standards 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 business.



The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity, making proper allocation as required by charity law, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

Moor House has re-appointed Moore Kingston Smith LLP to act as auditors this year.

BY ORDER OF THE BOARD OF TRUSTEES

A handwritten signature in black ink, which appears to be "Amar Jemini". The signature is written in a cursive style and is underlined.

31st January 2022



Trustees' Report

Acknowledgements

The Trustees are grateful to the following funders who have donated or pledged to recent and current projects.

Trusts & Foundations:

For Therapy Hub

- Garfield Weston Foundation
- St James Place Charitable Foundation
- Peter Harrison Foundation
- Goldman Sachs
- The Edward Gosling Foundation
- Combe Bank Educational Trust
- Bernard Sunley Foundation
- EBM Charitable Trust
- The Wolfson Foundation
- The 29th May 1961 Charitable Trust
- Individual (via company)

For Sensory Garden

- The Nineveh Charitable Trust

For Multi-Use Games Area

- The Joseph Levy Foundation

For EPG Ultrasound Technology Equipment

- The Wisley Foundation

Others

- Peter & Julia Irvine and the 'SE Super Car' team,
- Erika Gibbs
- Reigate Rotary
- Waitrose, Oxted
- Limpsfield High Street Tradersnell

We are also most grateful to the many individuals and families who have generously donated, raised sponsorship money or secured corporate donations for Moor House. Our donors and supporters have enabled us to provide facilities which would not otherwise be available to our children and students.



Professional Advisors & Key Information

Auditors

Moore Kingston Smith LLP
Devonshire House
60 Goswell Road
London
EC1M 7AD

Bankers

Lloyds TSB Bank plc
23 Station Road West
Oxted
Surrey
RH8 9EL

The Trustees are very grateful for the pro-bono support of their solicitors Osborne Clark LLP, One London Wall, London, EC2Y 5EB. This mainly involves commercial and contractual advice.

For further information on how you can support us visit moorhouseschool.co.uk/support-us

Registered Office:

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Website: www.moorhouseschool.co.uk

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MOOR HOUSE SCHOOL AND COLLEGE

Opinion

We have audited the financial statements of Moor House School and College for the year ended 31 August 2021 which comprise of the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such

disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP
Statutory auditor

Moore Kingston Smith LLP

Devonshire House
60 Goswell Road
London
EC1M 7AD

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Date: 23 February 2022

Moor House School & College

Statement of Financial Activities For the Year Ending 31st August 2021

	Notes	Unrestricted Funds	Restricted Funds	Endowment Fund	TOTAL FUNDS 2021	TOTAL FUNDS 2020
		£	£	£	£	£
INCOME						
Income from charitable activities						
School and College fees		9,870,668			9,870,668	9,192,794
Assessment Fees		44,650			44,650	21,950
Training courses & lecture fees		109,211			109,211	66,651
Grants	2		331,748		331,748	168,169
Bursaries,Pupil Premium,sundry		30,938			30,938	45,856
Bank Interest		1,673			1,673	9,047
Donations						
Donations		11,150	65,000		76,150	955,417
Fundraising Events		398			398	3,253
Parents contributions			7,244		7,244	18,183
Income from trading activities						
Catering						3,214
Rent from flats		12,852			12,852	17,062
Hire of swimming pool & hall						14,955
Total Income		<u>10,081,540</u>	<u>403,992</u>	<u></u>	<u>10,485,532</u>	<u>10,516,551</u>
EXPENDITURE						
Charitable activities						
Education & speech therapy:						
Staff costs	3	6,854,772	116,559		6,971,331	6,340,646
Education costs	4	334,343	133,671		468,014	491,819
Admin & establishment	5	509,148	112,292		621,440	592,585
Domestic costs	6	174,272			174,272	152,254
Depreciation	9	206,131		9,724	215,855	217,380
Interest	7	191,642			191,642	176,477
Fundraising activities						
Fundraising & marketing		19,496	10,316		29,812	50,443
Total Expenditure	8	<u>8,289,804</u>	<u>372,838</u>	<u>9,724</u>	<u>8,672,366</u>	<u>8,021,604</u>
NET INCOME/(EXPENDITURE)		<u>1,791,736</u>	<u>31,154</u>	<u>(9,724)</u>	<u>1,813,166</u>	<u>2,494,947</u>
Transfers between funds						
Other recognised gains/(losses):						
Actuarial loss on defined benefit pension scheme	13	(190,000)			(190,000)	(1,137,000)
NET MOVEMENT IN FUNDS		<u>1,601,736</u>	<u>31,154</u>	<u>(9,724)</u>	<u>1,623,166</u>	<u>1,357,947</u>
Reconciliation of funds:						
Total funds brought forward		<u>3,656,221</u>	<u>737,729</u>	<u>72,363</u>	<u>4,466,313</u>	<u>3,108,366</u>
FUNDS CARRIED FORWARD		<u><u>5,257,957</u></u>	<u><u>768,883</u></u>	<u><u>62,639</u></u>	<u><u>6,089,479</u></u>	<u><u>4,466,313</u></u>

The notes on pages 28 to 40 form part of these Financial Statements

All transactions are derived from continuing activities

There are no recognised gains or losses other than the results for the year as set out above

Moor House School & College

Balance Sheet As at 31st August 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	9	6,325,071		6,381,310	
CURRENT ASSETS					
Debtors	10	2,411,402		1,976,564	
Cash and cash equivalents		6,291,942		4,790,689	
		<u>8,703,344</u>		<u>6,767,253</u>	
CREDITORS: Amounts falling due within one year	11	<u>(3,271,876)</u>		<u>(3,028,863)</u>	
NET CURRENT ASSETS		<u>5,431,468</u>		<u>3,738,390</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,756,539</u>		<u>10,119,700</u>	
CREDITORS: Amounts falling due after more than one year	11	<u>(5,667,060)</u>		<u>(5,653,387)</u>	
TOTAL NET ASSETS		<u><u>6,089,479</u></u>		<u><u>4,466,313</u></u>	
FUNDS					
Unrestricted funds					
General fund	14	4,765,172		3,092,296	
Welfare fund	14	17,916		22,476	
Designated fund	14	3,376,869		3,309,449	
		<u>8,159,957</u>		<u>6,424,221</u>	
Defined benefit pension reserve	14	<u>(2,902,000)</u>		<u>(2,768,000)</u>	
TOTAL UNRESTRICTED FUNDS		<u>5,257,957</u>		<u>3,656,221</u>	
Restricted funds	14	768,883		737,729	
Endowment fund	14	62,639		72,363	
TOTAL CHARITY FUNDS		<u><u>6,089,479</u></u>		<u><u>4,466,313</u></u>	

Approved by the Board of Trustees on 31 January 2022 and signed on its behalf by:

TRUSTEES




The notes on pages 28 to 40 form part of these Financial Statements

Moor House School & College

Cash Flow For the Year Ending 31st August 2021

	2021 £	2020 £
Cash flows from operating activities		
Cash generated by operations	1,774,804	1,767,615
Investing activities		
Purchase of tangible fixed assets	(159,616)	(210,898)
Sale of tangible fixed assets		5,100
Financing activities		
Loan repaid	(113,935)	(108,478)
Net cash used in investing & financing activities	(273,551)	(314,276)
Net increase in cash and cash Equivalents	1,501,253	1,453,339
Cash and cash equivalents at beginning of year	4,790,689	3,337,350
Cash and cash equivalents at end of year	6,291,942	4,790,689

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period	1,813,166	2,494,947
Adjustments for:		
(Profit) on disposal of fixed assets		(5,100)
Depreciation of tangible fixed assets	215,855	217,380
Movements in working capital:		
(Increase) in debtors	(434,838)	(963,742)
Increase in creditors	180,621	24,130
	<u>1,774,804</u>	<u>1,767,615</u>

CASH AT BANK AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	4,171,336	2,671,379
Cash equivalent (32 day notice bank account)	2,120,606	2,119,310
Cash and cash equivalents at end of year	6,291,942	4,790,689

	At 1 Sept 2020 £	Cash flows £	Non cash changes £	At 31 Aug 2021 £
Cash	4,790,689	1,501,253		6,291,942
Borrowings- due within one year	114,111	(113,935)	120,327	120,503
Due after more than one year	2,885,387		(120,327)	2,765,060
	<u>2,999,498</u>	<u>(113,935)</u>		<u>2,885,563</u>
Total Net Cash & equivalents	<u>1,791,191</u>	<u>1,615,188</u>		<u>3,406,379</u>

The notes on pages 28 to 40 form part of these Financial Statements

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

1. ACCOUNTING POLICIES

Trust Information

Moor House School & College is a charitable trust sealed by the Charity Commissioner for England and Wales on 1st June 1998.

1.1 Accounting Convention

These accounts have been prepared in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities”: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019. The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

Comparative Figures

The comparative figures are for the 12 months ended 31 August 2020.

1.2 Going Concern

The Trustees do not consider that the continuing COVID-19 pandemic will have a material effect on Moor House’s finances. With increased pupil numbers, solid levels of reserves, a firm control over expenditure and in the absence of any material uncertainties over the Charity’s ability to continue, it is considered by the Trustees to be a going concern for the forthcoming year and the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of Trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

The Endowment Fund was established in accordance with the Charity Scheme to include as a permanent endowment the site and buildings at the Charity Scheme date.

1.4 Income

Donations and other income is recognised once the amounts can be measured reliably and it is probable that income will be received. Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time the donation is recognised. Full accrual is made on interest income receivable.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay the sum due. Irrecoverable VAT is included with the item of expense to which it relates. Governance costs

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

comprise those relating to external audit and legal and professional charges relating to the preparation and examination of the annual statutory accounts.

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost of each asset evenly over its expected useful life on a straight line basis using these annual rates:

Freehold buildings	2%
Leasehold Buildings	2%
IT Equipment	20%
Motor Vehicles	20%
Other Equipment	15%

It is the policy of the School only to capitalise items with a unit cost over £1,000 and a useful life greater than one year. New building are depreciated from the date of first use. Staff costs incurred on development projects are capitalised. Depreciation on the original Freehold Buildings is charged to the Endowment Fund, with all other depreciation being charged to the General Fund. The profit or loss arising from the disposal of an asset is determined as the difference between the sale proceeds and the book value of the asset and is recognised in the Statement of Financial Activities.

1.7 Impairment of Fixed Assets

At each reporting end date, the Charity reviews the book value of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If so an estimate would be made of the impairment loss, and recognised immediately in the accounts.

1.8 Debtors

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

1.9 Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Deferred income represents fees and deposits received in advance of the academic year to which they relate.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material the provision is based on the present value of these amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Cash and cash equivalents

Cash at bank and 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.

1.11 Financial Instruments

The Charity only holds basic financial instruments as defined by FRS102. Basic financial instruments are initially recognised at transaction value and subsequently measured at

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

amortised cost. Financial assets held at amortised cost comprise cash and cash equivalents together with trade and other debtors. Financial liabilities held at amortised cost comprise trade creditors and bank loans.

1.12 Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

1.13 Accounting estimates and areas of judgment

The trustees are required to make judgments, estimates and assumptions about the book value of assets and liabilities that are not readily available from other sources. Such estimates and judgments are continually reviewed and are based on historical experience and other factors that are considered to be relevant. The trustees consider the valuation of the defined benefit pension scheme obligation is a significant estimate and judgment affecting the liability recognised in the financial statements. The valuation is subject to the actuarial assumptions set out in Note 13 which are by nature uncertain and may therefore result in material adjustments in subsequent years' financial statements.

1.14 Pension Schemes

i) The School contributes to the Teachers' Pension Scheme operated by the Teachers' Pension Agency. Contribution rates are set by the actuaries of the scheme and advised to the Board of Trustees by the Scheme Administrators. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the School on an annual basis. Therefore in accordance with FRS17 the scheme is accounted for as a defined contribution scheme. In accordance with FRS102, the accounts recognise all contributions payable to fund deficits arising as a result of past employee service. Contributions to the scheme are charged to the Statement of Financial Activities (SOFA) as they become payable in accordance with the rules of the multi employer scheme.

ii) The School participates in the Surrey County Council Local Government Pension Scheme ("LGPS"), a defined benefit scheme which is closed to new Moor House School entrants. The scheme is subject to a triennial valuation by an independent actuary the latest being as at 31 March 2019.

Moor House engage an independent actuary to roll forward the 31 March 2019 valuation each year end. The liability recognised in the balance sheet in respect of the defined benefit plan is the present value of the defined benefit obligations less the fair value of the plan assets at the reporting date. The defined benefit obligation is calculated using the projected unit credit method and the fair value of plan assets is measured in accordance with the FRS102 fair value hierarchy.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost in the SOFA. The net interest element is recognised as other financial interest in the SOFA. Remeasurement changes comprise actuarial gains and losses arising from experience adjustments and the return on plan assets. These are recognised in other gains and losses in the SOFA.

iii) The School also operates a defined contribution stakeholder scheme for eligible staff, and pension contributions are charged in the SOFA as they become payable.

2. GRANTS

During the year Moor House received grants totalling £331,748 (2020: £168,169) which were fully or partially utilised during the year in compliance with the regulations governing their use.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

3. STAFF COSTS	2021	2020
	£	£
Salaries & wages	5,814,037	5,293,188
Social Security & Pension Costs:		
National Insurance	511,784	441,323
Teachers Pension Scheme (note 13)	274,988	230,785
Surrey LGPS current service cost (note 13)	197,000	220,000
Stakeholder Pension Scheme (note 13)	173,522	155,350
	<u>6,971,331</u>	<u>6,340,646</u>

The average monthly number of full and part time employees during the year was 209 (2020:199)

As at the end of the summer term 2021 the number of Full Time Equivalent (FTE) employees was 177 (2020:165)

The average monthly number of FTE employees during the year was 174 (2020:167) comprising:

	2021	2020
Teachers & Special Teaching Assistants	69	65
Residential Child Care	32	31
Therapists & Psychologist	32	32
Research Institute	2	2
Administration	17	17
Catering & Domestic	14	13
Maintenance	6	5
Fundraising & Marketing	2	2
	<u>174</u>	<u>167</u>

The Senior Management Team received salary and benefits, including employer's pension contributions and national insurance to the value of £782,995 (2020:£722,226).

SMT comprised: Principal, Bursar and Business Manager, Head of Residential Care, Head of Therapy, Director of Research and Training Institute, Deputy Headteacher-College, Deputy Headteacher- KS2 and KS3, Deputy Headteacher- curriculum and KS4.

The number of employees whose emoluments for the year were above £60,000 pa and who were also accruing benefits under a pension scheme was:

	2021	2020
£60,000-£69,999	4	4
£70,000-£79,999	3	2
£100,000-£109,999	1	1
Total	8	7

No Trustee received or waived any remuneration or pension benefits during the year or received any other benefits from the charity or a related party. No Trustee was reimbursed out of pocket expenses (2020: nil). The School has taken out a public liability insurance policy that provides professional indemnity cover for the Trustees, Governors and staff of the charity.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

There is a valuable contribution made by volunteers, especially with regard to fundraising events. Their contribution to the School cannot be reasonably quantified in financial terms and so has not been included in these accounts.

4.	EDUCATION COSTS	2021	2020
		£	£
	FE College	245,072	254,701
	Education materials	37,763	19,710
	Pupil trips and welfare	42,462	72,271
	Staff training and welfare	37,021	40,281
	IT	70,979	77,592
	Motor vehicles	26,604	19,575
	Examinations	8,113	7,689
		<u>468,014</u>	<u>491,819</u>
5.	ADMIN AND ESTABLISHMENT	2021	2020
		£	£
	Utilities	179,548	192,698
	Repairs and maintenance	203,697	155,010
	Equipment (non capital)	29,395	41,543
	Licences, consultancy and professional fees	76,213	74,462
	Research & development	7,796	3,402
	Staff recruitment and advertising	19,517	17,093
	Printing, postage, stationery	40,236	41,195
	Insurance	44,673	39,954
	Leases, travel, sundry	3,991	13,230
	(Profit) on disposal of fixed assets		(5,100)
	External audit	16,374	19,098
		<u>621,440</u>	<u>592,585</u>
6.	DOMESTIC COSTS	2021	2020
		£	£
	Catering	113,883	113,031
	Domestic supplies	53,764	32,360
	Medical	6,625	6,863
		<u>174,272</u>	<u>152,254</u>
7.	INTEREST	2021	2020
		£	£
	Loan interest	139,642	145,477
	Net interest on LGPS post employment benefits (note 13)	52,000	31,000
		<u>191,642</u>	<u>176,477</u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

8. TOTAL EXPENDITURE

	Education & Therapy £	Fundraising Activities £	Governance	2021 Total £	2020 Total £
Support Service Costs:					
Admin, maintenance, Finance,HR,IT	643,540			643,540	597,679
Fundraising/Marketing		101,432		101,432	118,146
Governance			25,584	25,584	29,480
	<u>643,540</u>	<u>101,432</u>	<u>25,584</u>	<u>770,556</u>	<u>745,305</u>
Direct Charitable Costs	7,901,810			7,901,810	7,276,299
	<u>8,545,350</u>	<u>101,432</u>	<u>25,584</u>	<u>8,672,366</u>	<u>8,021,604</u>

9. TANGIBLE FIXED ASSETS

	Total £	IT & other Equipment £	Motor Vehicles £	Freehold Land & Buildings £	Leasehold Buildings £	Projects L&B WIP £
COST						
At 1 September 2020	8,093,082	312,133	169,180	7,405,336	109,333	97,100
Additions	159,616	28,525				131,091
Transfers				41,687		(41,687)
	<u>8,252,698</u>	<u>340,658</u>	<u>169,180</u>	<u>7,447,023</u>	<u>109,333</u>	<u>186,504</u>
DEPRECIATION						
At 1 September 2020	1,711,772	174,821	119,765	1,364,493	52,693	
Charge for the Year	215,855	49,311	15,534	148,823	2,187	
	<u>1,927,627</u>	<u>224,132</u>	<u>135,299</u>	<u>1,513,316</u>	<u>54,880</u>	
NET BOOK Amount						
At 1 September 2020	6,381,310	137,312	49,415	6,040,843	56,640	97,100
At 31 August 2021	<u>6,325,071</u>	<u>116,526</u>	<u>33,881</u>	<u>5,933,707</u>	<u>54,453</u>	<u>186,504</u>

Freehold Buildings includes Freehold Land at cost of £1,500. The Trustees consider that there is a material difference between the book amount and the market value of the land and buildings. The buildings are insured at a reinstatement cost of £24.1m.

L&B Work in Progress project additions in the year comprised Therapy Hub (£123,513), Food Tech room (£934) and West Wing conversion (£6,644). This completed the last two projects so £41,687 total costs were transferred to Freehold Land and Buildings: Food Tech room (£31,277) and west wing conversion (£10,410).

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

10. DEBTORS	2021	2020
	£	£
Trade debtors	2,332,046	1,669,782
Donations receivable		250,000
Prepayments	79,356	56,782
	<u>2,411,402</u>	<u>1,976,564</u>
11. CREDITORS	2021	2020
	£	£
Amounts falling due within one year:		
Trade Creditors	97,842	79,780
Other Creditors, including taxation and social security costs	203,887	227,336
Bank Loans	120,503	114,111
Accruals & Deferred Income (note 12)	2,849,644	2,607,636
	<u>3,271,876</u>	<u>3,028,863</u>
Amounts falling due after more than one year:		
Bank Loans: repayable in two to five years	544,579	516,275
Bank Loans: repayable in more than five years	2,220,481	2,369,112
Defined benefit pension liability	2,902,000	2,768,000
	<u>5,667,060</u>	<u>5,653,387</u>

Moor House has three bank loans, which are secured by first legal charges over the freehold land and buildings known as Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey. The first loan of £500,000, used to support the development of the Sports Hall and Swimming Pool, is repayable in instalments, with the last instalment due on 1 February 2029 (interest rate= 6.05%). The second loan of £600,000, used to develop the Sixth Form accommodation building known as John Lea House, is being repaid over 25 years, with the last instalment due on 19 February 2037 (interest rate= 6.00%). The third loan of £2,500,000 was used to support the development of the School accommodation building known as The Village and is being repaid over 24 years with the last instalment due on 28 August 2040 (interest rate= 4.32%).

12. ACCRUALS & DEFERRED INCOME	2021	2020
	£	£
Deferred income at beginning of the period	2,474,331	2,296,913
Incoming resources deferred in current period	2,760,932	2,474,331
Amounts released from previous periods	(2,474,331)	(2,296,913)
	<u>2,760,932</u>	<u>2,474,331</u>
Deferred income at 31 August	88,712	133,305
Accruals		
	<u>2,849,644</u>	<u>2,607,636</u>

Amounts are recognised in the Statement of Financial Activities in the period in which the service is provided. Deferred income is mainly fee income received in advance of the period it covers.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

13. PENSION SCHEMES

LOCAL GOVERNMENT PENSION SCHEME

Some employees of the School participate in the Surrey County Council Local Government Pension Scheme (LGPS) which is a defined benefit scheme. This is closed to new members from this School. The assets of the Fund are held in externally managed funds invested by professional investment managers. Participation in the Scheme is by virtue of the School's status as an Admitted Body.

A full triennial valuation of the Scheme was carried out as at 31 March 2019 by an independent actuary using a risk based methodology. This valuation has been rolled forward by an independent actuary to the balance sheet date using the projected unit credit method of valuation required by FRS102, allowing for the different financial assumptions allowed under that accounting standard. The 31 August 2021 valuation shows:

	2021 £	2020 £
Fair value of the School's scheme assets	10,639,000	8,639,000
Present value of funded liabilities	13,541,000	11,407,000
Closing position at 31 August	<u>(2,902,000)</u>	<u>(2,768,000)</u>

The key assumptions used by the actuary were:

	2021	2020
Discount rate for scheme liabilities	1.65%	1.90%
Rate of increase in salaries	3.80%	3.20%
Rate of increase in pensions	2.70%	2.10%
Inflation (CPI)	2.70%	2.10%

Longevity in years at age 65 retiring at balance sheet date:

- Males	22.3	22.1
- Females	24.7	24.3

Longevity in years at age 65 retiring in 20 years:

- Males	23.4	22.9
- Females	26.4	25.7

Reconciliation of scheme assets and liabilities:

	ASSETS	LIABILITIES	TOTAL
At 1 September 2020	8,639,000	11,407,000	(2,768,000)
Current service cost		197,000	(197,000)
Interest income/(expense)	164,000	216,000	(52,000)
Employees contributions	31,000	31,000	
Employers contributions- primary	161,000		161,000
Employers contributions- secondary	144,000		144,000
Estimated benefits paid	(293,000)	(293,000)	
Remeasurement gains/(losses):			
Actuarial losses		1,983,000	(1,983,000)
Return on plan assets	1,793,000		1,793,000
Position at 31 August 2021	<u>10,639,000</u>	<u>13,541,000</u>	<u>(2,902,000)</u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

The current service cost of £197,000 and the net interest cost of £52,000 have been recognised in the Statement of Financial Activities as operating costs. The actuarial losses of £1,983,000 and the return on plan assets of £1,793,000 have been recognised as net actuarial losses of £190,000. During the three years from 1 April 2020 primary employer contributions will be 34.6% and secondary contributions £144,000 per year.

TEACHERS' PENSION SCHEME

The School participates in the Teachers' Pension Scheme ("TPS") for its teaching staff. The staff costs for the period includes contributions payable to the TPS of £274,988 (2020: £230,785).

The TPS is an unfunded multi-employer defined benefits scheme governed by the Teachers' Pension Scheme Regulations 2014. Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid from public funds provided by Parliament.

The employer contribution rate is set following scheme valuations undertaken by the Government Actuary's Department. The latest actuarial valuation caused the employer rate to increase from 16.48% to 23.68% on 1 September 2019. This valuation will also determine the opening balance of the cost cap fund and provides an analysis of the cost cap as required by the Public Service Pensions Act 2013.

STAKEHOLDER SCHEME

The School also contributes to a defined contribution scheme for eligible staff as the School's auto-enrolment scheme. The pension costs charged in the financial statements represent the employer contributions made by the School £173,522 (2020: £155,350). The increase in contribution is mainly due to an increase in legal minimum contributions.

14. FUNDS FOR THE YEAR ENDING 31 AUGUST 2021

Total Funds	Unrestricted Funds			Pension Reserve	Restricted Funds	Endowment Fund	Total
	General	Welfare	Designated				
	£	£	£	£	£	£	£
1 Sept 2020	3,092,296	22,476	3,309,449	(2,768,000)	737,729	72,363	4,466,313
Surplus(Deficit)	1,740,296	(4,560)		56,000	31,154	(9,724)	1,813,166
Transfers	(67,420)		67,420				
Actuarial loss				(190,000)			(190,000)
31 Aug 2021	4,765,172	17,916	3,376,869	(2,902,000)	768,883	62,639	6,089,479

Restricted Funds	At 1 Sept 2020		Income Expenditure		At 31 Aug 2021
	£	£	£	£	
Building Fund-Therapy Hub	734,199		45,000	(10,316)	768,883
Sensory garden	3,530			(3,530)	
Multi use games area			20,000	(20,000)	
Parents contributions			7,244	(7,244)	
Building maintenance grant			112,292	(112,292)	
Teachers pay grant			31,074	(31,074)	
Teachers pension grant			85,485	(85,485)	
PE and sport grant			16,180	(16,180)	
Covid catch up grant			86,717	(86,717)	
	737,729		403,992	(372,838)	768,883

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

FUNDS FOR THE YEAR ENDING 31 AUGUST 2020

Total Funds	Unrestricted Funds				Restricted Funds	Endowment Fund	Total
	General	Welfare	Designated	Pension Reserve			
	£	£	£	£	£	£	£
1 Sept 2019	1,423,795	26,076	3,197,729	(1,631,000)	9,679	82,087	3,108,366
Surplus(deficit)	1,740,353	(3,600)			767,918	(9,724)	2,494,947
Transfers	(71,852)		111,720		(39,868)		
Actuarial loss				(1,137,000)			(1,137,000)
31 Aug 2020	3,092,296	22,476	3,309,449	(2,768,000)	737,729	72,363	4,466,313

Restricted Funds	At 1 Sept	Income	Expenditure	Transfers	At 31 Aug
	2019				2020
	£	£	£	£	£
Building Fund-Therapy Hub		780,000	(24,001)	(21,800)	734,199
Sensory Garden		13,350		(9,820)	3,530
Ultrasound Equipment		8,248		(8,248)	
Parents Contributions		18,183	(18,183)		
Building maintenance grant		46,306	(46,306)		
Teachers pay grant		29,928	(29,928)		
Teachers pension grant		82,935	(82,935)		
PE and sport grant	9,679	9,000	(18,679)		
	9,679	987,950	(220,032)	(39,868)	737,729

The Designated Fund (Fixed Asset Reserve) was established to match the book value of the School's Fixed Assets less the debt finance related to those assets and less the Endowment Fund. Transfers from the general fund and restricted fund represent the increase in the Charity's tangible fixed assets and the decrease in related debt financing in the year.

The Welfare Fund represents general income from fundraising activities and donations. The money is spent to enhance the general welfare of the students attending the school.

The Building Fund has been established to support Building Development Projects and donations received in support of the charity's development programme are credited to the fund. The transfer to unrestricted funds represents the value of completed development project assets paid for from restricted donations. As there are no ongoing restrictions in place the assets are available to be used by Moor House to fulfil its general charitable activities.

The Endowment Fund - the site and buildings of 6.25 acres of Moor House, Hurst Green, Oxted, Surrey constitute the permanent endowment of the Charity in accordance with the Scheme dated 1st June 1998.

The Pension Reserve liability recognised in the balance sheet in respect of the LGPS defined benefit pension scheme is the present value of the defined benefit obligation at the balance sheet date less the fair value of the scheme's assets at that date.

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

15. ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2021

	General Fund	Welfare Fund	Designated Fund	Pension Reserve	Restricted Fund	Endowment Fund	TOTAL £
	£	£	£	£	£	£	
Fixed Assets			6,262,432			62,639	6,325,071
Current Assets:							
Debtors	2,411,402						2,411,402
Cash	5,505,143	17,916			768,883		6,291,942
Creditors:							
Loans < 1 year			(120,503)				(120,503)
Others	(3,151,373)						(3,151,373)
Creditors:							
Loans > 1 year			(2,765,060)				(2,765,060)
Defined benefit Pension liability				(2,902,000)			(2,902,000)
	4,765,172	17,916	3,376,869	(2,902,000)	768,883	62,639	6,089,479

ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2020

	General Fund	Welfare Fund	Designated Fund	Pension Reserve	Restricted Fund	Endowment Fund	TOTAL £
	£	£	£	£	£	£	
Fixed Assets			6,308,947			72,363	6,381,310
Current Assets:							
Debtors	1,726,564				250,000		1,976,564
Cash	4,280,484	22,476			487,729		4,790,689
Creditors:							
Loans < 1 year			(114,111)				(114,111)
Others	(2,914,752)						(2,914,752)
Creditors:							
Loans > 1 year			(2,885,387)				(2,885,387)
Defined benefit Pension liability				(2,768,000)			(2,768,000)
	3,092,296	22,476	3,309,449	(2,768,000)	737,729	72,363	4,466,313

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

16. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 AUGUST 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	TOTAL FUNDS 2020 £
INCOME					
Income from charitable activities					
School and College fees		9,192,794			9,192,794
Assessment Fees		21,950			21,950
Training courses & lecture fees		66,651			66,651
Grants	2		168,169		168,169
Bursaries, Pupil Premium, sundry		45,856			45,856
Bank Interest		9,047			9,047
Donations					
General donations		153,819	801,598		955,417
Fundraising Events		3,253			3,253
Parents contributions			18,183		18,183
Income from trading activities					
Catering		3,214			3,214
Rent from flats		17,062			17,062
Hire of swimming pool & hall		14,955			14,955
Total Income		<u>9,528,601</u>	<u>987,950</u>		<u>10,516,551</u>
EXPENDITURE					
Charitable activities					
Education & speech therapy:					
Staff costs	3	6,227,783	112,863		6,340,646
Education costs	4	454,957	36,862		491,819
Admin & establishment	5	546,279	46,306		592,585
Domestic costs	6	152,254			152,254
Depreciation		207,656		9,724	217,380
Interest	7	176,477			176,477
Fundraising activities					
Fundraising & publicity costs		26,442	24,001		50,443
Total Expenditure	8	<u>7,791,848</u>	<u>220,032</u>	<u>9,724</u>	<u>8,021,604</u>
NET INCOME/(EXPENDITURE)		1,736,753	767,918	(9,724)	2,494,947
Transfers between funds		39,868	(39,868)		
Other recognised gains/(losses):					
Actuarial loss on defined benefit pension scheme		(1,137,000)			(1,137,000)
NET MOVEMENT IN FUNDS		639,621	728,050	(9,724)	1,357,947
Reconciliation of funds:					
Total funds brought forward		3,016,600	9,679	82,087	3,108,366
FUNDS CARRIED FORWARD		<u>3,656,221</u>	<u>737,729</u>	<u>72,363</u>	<u>4,466,313</u>

Moor House School & College

Notes to the Financial Statements For the Year Ending 31st August 2021

17. **CONTRACTS AND COMMITMENTS**

At 31 August 2021 there was £1,766,685 committed expenditure on building development projects, Therapy Hub. (2020: £78,828).

18. **FINANCIAL COMMITMENTS**

At 31 August Moor House had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2021	2020
	£	£
Within one year:	3,806	5,790
Between two to five years:	9,516	13,322
	<u>13,322</u>	<u>19,112</u>

None of the operating leases related to land and buildings.

During the year operating lease payments have been recognised as an expense in the Statement of Financial Activities to the value of £3,806 (2020: £6,939).

19. **RELATED PARTIES TRANSACTIONS**

Donations received from related parties without conditions during the year amounted to £600 (2020: £1,200).



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MOOR HOUSE SCHOOL & COLLEGE

England & Wales - Charity number 311871

Accounts



Annual Report and Accounts 2019-20



A specialist school and college for children and young people with language disorders

Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ

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Registered Charity. 311871



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Welcome



It gives me great pleasure on behalf of the Trustees to present the Moor House Annual Report and Accounts for the year ending 31 August 2020.

It goes without saying that the challenges presented by the COVID-19 pandemic have been unprecedented and the impact on our operations enormous. It has been a fast moving and highly uncertain situation and I am proud to say that Moor House staff and students have coped magnificently.

We governors have remained fully informed throughout and played an active role in the immediate decisions required as well as keeping an eye on the longer term. I am pleased to say that Local Authorities have been able to pay our fees, however the uncertainties created by the pandemic have led to us to delay some important projects, most notably the Therapy and Specialist Teaching Hub until the outlook was more certain. I am delighted to be able to say the Trustees have recently provisionally agreed it can go ahead in 2021.

We were able to complete our new DT & Pottery building last Autumn. Despite the pandemic, we have managed to modernise and relocate the Food Studies room and upgrade the Multi Use Games Area (MUGA) over the summer; all much-needed improvements.

Our students remain at the heart of everything we do, and we are immensely proud of their achievements in this difficult year. Staff quickly developed effective learning and therapy methods that could be accessed by students at home. Success in challenging circumstances was made possible by the dedication, care and hard work of our staff for which governors are deeply grateful.

Our Research and Training Institute continues to expand and be at the forefront of creating and sharing knowledge and expertise in the field of language disabilities. They have adapted courses to a virtual environment, creating new opportunities with attendees from Australia, the US and elsewhere now benefiting from our training.

Looking ahead the short-term future undoubtedly holds more uncertainty and challenges. Nevertheless we are confident that we can continue to improve and strengthen provision to students and are committed to providing the highest standards of specialist provision and care so that as many young people as possible can benefit from the life-changing support we provide.

**David Taylor,
Chair of Trustees & Governors**

A handwritten signature in black ink that reads 'David Taylor'. The signature is written in a cursive style and is placed on a light-colored, slightly textured background.

Trustees' Report

The Trustees present their annual report for the year ending 31 August 2020, under the Charities Act 2011, together with the audited accounts for the year which have been prepared under the accounting policies set out therein and follow and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

MOOR HOUSE'S VISION

Our Vision is of young people with speech and language impairment achieving their full learning and communication potential, building an independent life and contributing positively to society.

STRATEGY, OBJECTIVES AND ACTIVITIES

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Moor House is a day and residential co-educational Non-Maintained Special School within the meaning of the Education Act 1993 and welcomes students aged 7–19 years from all backgrounds with language disorders, including those with severe Developmental Language Disorder (DLD).

Moor House aims to provide its students with an education that prepares them for as independent a life as possible. All students have an Education, Health and Care Plan (EHCP).

Moor House needs to be satisfied that it will be able to educate, support and develop a prospective student to the best of their potential. Consequently Moor House undertakes a lengthy and thorough admissions assessment process to ensure that any prospective student is able to benefit from the intensive therapy and teaching that Moor House provides. An individual's economic status, gender, ethnicity, race, religion or non-DLD disabilities play no part in the assessment process.

Once a student starts at Moor House, teams of speech and language therapists and occupational therapists work



Trustees' Report

closely with the teaching staff to provide the appropriate specialist education and therapy to fit their individual needs. Students come from throughout the country, but mostly from South and South-East England.

Drawing upon some 70 years of experience in education, therapy and research, Moor House aims to support students to:



Achieve their learning potential

Measured by academic attainment through nationally recognised qualifications at Key Stage 4 and Key Stage 5 (success and completion rate).



Maximise their skills in speech, language and communication

Measured by progress in formal standardised assessments and by progress towards outcomes in individual EHCP plans in the areas of language and communication.



Build and maintain good relationships and friendships

Measured through achievement on identified areas of the Compass of Independence™ (a framework used to track and monitor progress) and through the Student Health and Well-being Monitoring System (SHaW) for individual students.



Become confident, independent and valued members of society

Measured through the Wheel of Independence™ (a framework used to track and monitor progress) and through the NEET (Not in Education, Employment or Training) data.



Feel safe, happy and develop emotional resilience

Measured by responses to the student questionnaire in the Annual Review and Ofsted Parent View questionnaire.



Trustees' Report

Moor House achieves its vision and aims by:

- » Excellence of provision in teaching, therapy and residential care within a highly specialist environment
- » Breadth of approach and curriculum to meet each student's needs
- » Integration of teaching, therapy and residential provision by all staff
- » Provision tailored to meet each student's identified needs
- » Knowledgeable and experienced staff committed to their professions, roles and development of colleagues
- » Working together in a partnership of students, parents, staff and Governors
- » Undertaking peer-reviewed research leading to evidence-based innovations
- » Advising and training other professionals and parents

The Trustees are responsible for setting a long-term strategy and annual priorities that are reflected in the Moor House Development Plan.

These reflect our educational aims and ethos within the context of the broader aims we set for Moor House and its students.

Fees are set at a level to maintain the financial viability of Moor House and at a level that is consistent with the aim of providing an excellent education to our students.

These fees are normally paid by the student's Local Authority but, in exceptional circumstances, the Local Authority may arrange for the family to pay part of the fee.



Trustees' Report

ACHIEVEMENTS AND PERFORMANCE

The key strategic priorities that were the foundation of the Moor House Development Plan for 2019/20 were:

- A. To maintain "outstanding" outcomes for students in all areas confirmed by Ofsted (achieved – Ofsted Care Inspection February 2020 all categories)
- B. To improve provision for students:
 - To review the model of Post 16 provision with a focus on EL & Level 1 qualifications. (achieved - Review completed, next steps identified).
 - To evaluate the Occupational Therapy provision (ongoing).
 - To review the effectiveness of the curriculum in delivering social skills as part of the SLT provision (achieved).
 - To embed the mental health and wellbeing strategy across all departments (ongoing).
 - To review and develop the effectiveness of the Moor House curriculum regarding 'Intent, Implementation and Impact' to reflect national changes in education and the new Ofsted framework. (not achieved - deferred to 20/21).
- C. To improve stakeholder engagement:
 - To build and strengthen Moor House's relationships with Local Authorities (Ongoing-progress with increased participation in annual reviews)
 - To develop Moor House research and training to spread our contribution to a wider community. (achieved - wider international take up of online courses)
- D. To implement an organisation-wide strategy for financial sustainability:
 - To generate long term efficiencies to underpin our fee structure. (ongoing)
 - To identify and implement the changes needed to support growth including recruitment and retention of staff. (ongoing)
 - To review Moor House's medium and long-term residential strategy. (partially achieved – impacted by COVID-19)
- E. To develop the Therapy and Specialist Teaching Hub:
 - To complete fundraising for facilities development. (partially achieved – see Links with Community & Fundraising)
 - To complete planning of the Hub and other facilities for implementation by 2021. (achieved - planning permission granted)



Student Achievement and Performance - School

In the summer of 2020, 95% of year 11 students achieved a nationally recognised GCSE or equivalent (down from 100% in 2019 but up from 94% in 2018 and 84% in 2017).

Three entries achieved grade 9. Two students for Pottery and one for Art.

100% of Moor House students achieved or exceeded their minimum expected outcomes in English and Maths. All KS4 students continued in education after the end of year 11.



95% of year 11 students achieved a recognised GCSE or equivalent



100% of our students continued their education after year 11

The students participated in a wide range of extra-curricular activities during the year although Moor House annual residential visits were cancelled due to COVID-19. Other educational visits included the Houses of Parliament and a number of theatre visits.

World Book Day was celebrated with all the classroom practitioners dressing up to mark the occasion and a sponsored walk by the students in September raised £3,253 for the Welfare Fund. Year 10's also gained some work experience, spending one morning per week during February with local businesses. Year 11 students attend Partner Colleges for 1 day a week for further qualifications and to aid with transition to Further Education.

The students benefit from Moor House's own 25 metre swimming pool and have the opportunity of participating in an extensive extra-curricular programme including sport, music and drama clubs, riding and bowling, as well as trips out including cinema visits.

Trustees' Report

Student Achievements & Performance - College

Moor House had 51 college students in total by the summer term (2019: 48). 100% of those entered for exams achieved a pass grade for their vocational qualifications, with 30% awarded a merit or distinction at Level 3 and 16% exceeding the pass target at Level 2.

As part of Moor House provision the students attend a Partner College, supported by members of our staff. This enables students to follow a wide range of courses including Art & Design, Media, ICT, Production Arts, Horticulture, Environmental Studies, Bricklaying, Electrical Installations, Childcare, Animal Management and Floristry.



"All children are making very good progress and, in many cases, this progress is exceptional."

OFSTED Care Report 2020

All students either achieved or exceeded their expected outcomes in a wide range of national accreditations, ranging from Entry Level to Level 3 qualifications.

At the end of the academic year, 2 students progressed to University, and a further 6 into Further Education. 1 student progressed to a Post 19 provision college and 6 progressed into training programmes, including supported internships and Apprenticeships.

Students were also involved in many extracurricular activities and educational trips.

The Moor House College Forum enables students to voice their opinions and suggestions on how they believe the College can improve and continues to grow in popularity.



Trustees' Report

Moor House Research and Training Institute Achievements & Performance

The Moor House Research and Training Institute is led by Dr Susan Ebbels. It contributes directly to the aims of the School and College but also carries out research and provides training. This directly and indirectly benefits a wide range of children with language disorders, the majority of whom are not at Moor House.

It aims to achieve this by:

- carrying out research which contributes to the evidence base and thus informs intervention and policy decisions for children with language disorders both within and outside Moor House,
- providing training courses for internal and external professionals, on-site, off-site and online,
- creating and making available resources for professionals working with children with language disorders.

Three research papers submitted last year were published, including research that established both one-to-one Speech and Language Therapy and classroom-based interventions can be effective in teaching and maintaining idiom skills, which are essential for children to access age-appropriate media, curriculum resources and teaching. The American Speech-Language-Hearing Association also published two of the Institute's papers discussing interventions for grammatical difficulties.

This year Moor House submitted a further two research studies on interventions for grammatical difficulties and one on the effectiveness of therapy for EPG.

Dr Ebbels is an adviser to the Royal College of Speech and Language Therapists (RCSLT) on school-aged children with language disorders. Partly because of this role and partly due to the publications of the Institute, she has been in regular attendance at the All Party Parliamentary Group meetings on Speech and Language Difficulties. She has also given presentations at international conferences (in the last year in Denmark, Spain, the UK and Iran [virtually]).

Institute staff regularly train staff from other schools locally, nationally and internationally. In the last year we trained over 1,000



Trustees' Report

professionals and significantly increased Moor House's range of online courses in response to the COVID-19 pandemic, converting all into self-paced modules or live zoom workshops. These included new courses on Developmental Language Disorder (free introductions for parents/teachers and a classroom strategies) and SHAPE CODING™ Practical Applications. Our online offers have increased international take up of courses, including French speaking Speech & Language Therapists from Canada, Belgium, France and Switzerland, with courses scheduled in other countries around the world in the next few months.

The Institute is also committed to creating resources of use to other professionals working with children with DLD. The main focus in the past year has been on developing the SHAPE CODING™ App to be used for teletherapy in response to COVID, and on further development of the WHEEL OF INDEPENDENCE™ Framework, in particular developing courses for those wanting to improve the independent life skills of young people with disabilities. These will help professionals working with children with DLD anywhere in the world. Currently both are developed only in English, but the SHAPE CODING™ app has now been developed for Norwegian following interest from a group in Norway, and the Institute has enquiries from professionals in other countries who are interested in doing the same.

Links with the Community and fundraising

Moor House was fortunate to have an exceptionally strong start to the financial year in terms of fundraising. Community fundraising included participants in the Great North Run and the Surrey Half Marathon, and a team of over 70 cyclists took on Run from the Sun – a 14-day pedal powered challenge covering 1,730km and 21,800m of climbs through France and South East England, raising over £70,000 for Moor House in total.

In addition, some substantial grants and individual donations were made toward Phase 4 of the Moor House capital development plan and other refurbishment projects (total £780,000).

The second half of Moor House's financial year was undoubtedly impacted by COVID-19. The ball and other planned events were postponed, and many Trusts and Foundations placed their funding on hold while navigating the uncertainty of the pandemic.

Regular income became even more important, providing a reliable source of income. The Trustees are grateful for the regular donations Moor House



Trustees' Report

receives along with regular income from shopping sites and the Tandridge Together Lottery. Parent Elika Gibbs continued to raise monthly income via the sale of pre-owned designer clothing and accessories.

The health, safety and well-being of Moor House students and staff will always be the prime concern of the senior management team and so Moor House's usual activity in the community was understandably reduced in line with government advice. Moor House has, however, remained in regular contact with Friends of Moor House voluntary association members and will continue to explore ways in which Moor House can safely keep our sense of community via remote activities and COVID safe events.

While COVID-19 continues to impact daily operations and fundraising activity, Moor House is already reshaping its approach to fundraising and adapting to the significant economic, operational and behavioural changes that are being seen. The Trustees remain determined to pursue our ambitious development goals.

Moor House is registered with the Fundraising Regulator and commits to compliance with the Code of Fundraising Practice, The General Data Protection Regulation, Charity Commission guidelines and Moor House's own Ethical Fundraising Policy. There have been no complaints in relation to fundraising activities.

The Trustees are indebted to our donors and thank each and every one of them for their generosity and ongoing support during these unprecedented times.

Estates

During the year we continued to pursue our plans for Phase 4 of our capital development programme to cater for the demands of increasing student numbers and complexity of student need and to replace time-expired buildings. Moor House achieved planning permission for and raised £815,000 in cash and pledges for a Therapy and Teaching Hub. Tenders were invited from contractors but Moor House was unable to commission the work due to the Covid pandemic. The Trustees are monitoring the situation and have provisionally agreed that construction can go ahead in 2021.

As part of our regular upgrade programme, Moor House installed a refurbished food technology classroom and created two additional college spaces – a learning space and a common room to accommodate the rising numbers of college students.



Trustees' Report

PLANS FOR THE FUTURE

The key strategic priorities that are the foundation of the Moor House Development Plan for 2020/21 are:

A. To maintain outstanding outcomes for students in all areas confirmed by Ofsted

- To review and develop the effectiveness of the Moor House curriculum regarding 'Intent, implementation and Impact' to reflect national changes in education and the new Ofsted framework

B. To improve provision for students:

- To restore provision to pre-pandemic levels in so far as government advice and guidance allow.
- To embed further the mental health and wellbeing strategy across all departments.
- To improve the facilities for students in the West Wing (day and residential).

C. To improve stakeholder engagement:

- To review and strengthen the Research and Training Institute plans in line with its original aims, and to support spread our contribution to a wider community.
- To continue to build and strengthen Moor House's relationships with Local Authorities.

D. To implement an organisation-wide strategy for financial sustainability:

- To generate long term efficiencies in all aspects of Moor House activity to underpin the fee structure.
- To identify and implement the changes needed to support growth through targeted process improvement work.
- To review Moor House's medium and long-term residential strategy.

E. To develop the Therapy and Specialist Teaching Hub:

- To complete fundraising for facilities development.
- To build the Specialist Teaching and Therapy Hub in 2021.



Trustees' Report

OUR FINANCES

Total income for the year ended 31 August 2020 was £10,516,551 an increase of £2,276,636 on the previous year's total income of £8,239,915. The principal source of income being pupil fees which for the year amounted to £9,192,794 an increase of £1,462,736 on the previous year mainly as a result of an increase in pupil numbers from 151 to 179, reflecting the high esteem in which Moor House is held. 97% of pupil fees are funded by Local Authorities. Total income also includes restricted fundraising income of £987,950 (2019: £143,277), including donations of £780,000 (2019: nil) towards the proposed new Therapy Hub. Total expenditure was £8,021,604 (2019: £8,957,918) resulting in an operating surplus for the year of £2,494,947 (2019: Deficit £718,003 after an exceptional defined benefit pension charge of £1,631,000. The year end revaluation of Moor House's defined benefit pension liability resulted in an actuarial loss of £1,137,000 which is included in other recognised gains/(losses) resulting in a net surplus for the year of £1,357,947 (2019: Deficit £718,003). The actuarial loss for the year reflects a negative return on the scheme's assets for the year of £452,000 and actuarial losses of £685,000, due mainly to an increase in the assumed rate of increase in salaries, an increase in the longevity assumptions and other losses arising from the roll forward of the 31 March 2019 formal valuation. The unrestricted net surplus for the year has enabled the Trustees to achieve their stated reserve policy of having a General Unrestricted Fund equivalent to at least one term's expenditure.

Reserves and Going Concern

Over the last seven years Moor House has made substantial investment in new residential and teaching facilities. The Trustees are committed to ensuring that future investment is met from cash flow generated by its charitable activities and the continued success of its fundraising campaigns. Total funds increased during the year by £1,357,947 from £3,108,366 at 31 August 2019 to £4,466,313 at 31 August 2020. Total Funds comprise an Endowment Fund of £72,363 (2019: £82,087), which cannot be spent, Restricted Funds of £737,729 (2019: £9,679), which can only be spent on the purpose for which they were given as described in note 14 and free Unrestricted Funds of £3,656,221 (2019: £3,016,600). Of the total Unrestricted Funds an amount of £3,309,449 (2019: £3,197,729) has been designated as it has been invested in the charity's buildings and other fixed assets used in the delivery of the services to the beneficiaries and is not freely available to spend, a Welfare Fund of £22,476 (2019: £26,076) which can be used for the benefit of students



Trustees' Report

as described below, and a long term negative Pension Reserve of £2,768,000 (2019:£1,631,000) and the balance of £3,092,296 (2019:£1,423,795) being a General Unrestricted Fund.

Halfway through the year the COVID-19 pandemic spread worldwide resulting in government imposed lockdowns. Moor House went into partial lockdown in March but stayed open for vulnerable pupils and the children of key workers, and began a phased reopening for other students in June. With much effort from the staff at Moor House learning and therapy continued for all students from April with the provision of online teaching and therapy.

The Department for Education has confirmed that funding for non-maintained special schools, which include Moor House, will be maintained until at least August 2021:

"Schools will continue to receive their core funding allocations for the 2020 to 2021 financial year (April 2020 to March 2021 for maintained schools and until August 2021 for academies and non-maintained special schools). This will happen regardless of any periods of partial or complete closure and will ensure schools can continue to pay staff and meet other regular financial commitments as we move through these extraordinary times.

Local Authorities will also continue to receive their high needs budgets and should continue to pay top-up and other high needs funding to schools. This will ensure that the employment and payment of staff supporting pupils with special educational needs and disabilities (SEND) can continue."

Consequently the Trustees do not believe that COVID-19 will have a material detrimental effect on Moor House's finances.

Other key risks which could potentially affect Moor House include demand for places and capacity for day and residential students, pressure on Local Authorities funding, expansion of facilities on site whilst ensuring student provision is maintained, and recruitment and retention of specialist staff.

Having reviewed these risks and in view of the strong level of Unrestricted General Funds, the Trustees are of the opinion that there are adequate resources to continue in operational existence for the foreseeable future.

The Trustees reserves policy is to hold a General Unrestricted Fund equivalent to one term's operational expenditure, currently £2.7 million, to allow for the maintenance of the services provided and for adequate working capital if there was a temporary reduction in income or incursion of unforeseen costs. The General Unrestricted Fund at year end was £3,092,296 (2019: £1,423,795). The Trustees keep this policy under regular review.



Trustees' Report

The Trustees have provisionally agreed that the construction of the new Therapy Hub can go ahead in 2021. The funds for this would come from both the Restricted Fund of £737,729 and the Unrestricted General Fund of £3,092,296. Whilst no cost estimates have yet been obtained it is thought that the total cost will be in the region of £2m.

PENSION RESERVE

Moor House participates in the Surrey Pension Fund (the Fund) part of the Local Government Pension Scheme (LGPS), a defined benefit scheme, which was closed to new Moor House entrants in 2008. Moor House engages an independent actuary to carry out a valuation, for accounting purposes, of the Fund at the balance sheet dates. As described in Note 13 to the accounts the 31 August 2020 valuation showed a deficit of £2,768,000, which in view of the long nature of this liability has been shown in the balance sheet as a negative Pension Reserve. Following a covenant review by LGPS, Moor House is paying additional secondary contributions to the Scheme of £144,000 p.a. In addition the Trustees engaged an independent firm of consulting actuaries to advise them on the the options available to them to best manage the liability, and the resulting advice is fully reflected in the Trustees' financial strategy for Moor House and in their regular monitoring of Moor House's finances.

WELFARE FUND

The Trustees are pleased to be able to use the Welfare Fund to enhance the general welfare of the students; for example, by helping to fund certain individual student's needs, helping to meet the cost of extra-curricular activities and outings, and enhancing play and leisure time facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Moor House operates under a scheme document which was sealed by the Charity Commissioners for England and Wales on 1st June 1998, as amended by resolution dated 9th December 2013, which includes the regulations for the appointment of Trustees. Moor House's purpose is the advancement of education by running a special school within the meaning of the Education Act 1993, as set out in its scheme document.

Organisation structure

The Board of Trustees is responsible for the overall management and control of Moor House. Whilst the ultimate responsibility rests with the Board of Trustees, which deals with strategic and financial issues, other operational considerations are delegated to the Board of Governors, with day-to-day matters being handled by the Principal, Bursar and Senior Management Team. All of the Trustees are Governors; in addition there are two Parent Governors, one Staff Governor and one Teacher Governor. The Principal and Bursar attend all Trustee and Governor meetings.

The sub-committees of Moor House were:

1. Finance & Human Resources Committee - monitors the financial performance, management and financial controls of Moor House including fees and overall pay and remuneration policy, including key management personnel. Liaison with external auditors.

Trustees' Report

2. Committee of Chairs – ensures Moor House develops and delivers strategies and plans in line with its Vision, Mission and Aims, and that governance structures and processes maintain high standards and mitigate risk.
3. “Every Child Matters” Committee - proposes the priorities for the five outcomes of the Every Child Matters agenda. It monitors safeguarding via termly monitoring visits and the work of the safeguarding Trustees.
4. Progress & Attainment Committee - monitors all aspects of student progress and attainment in education, therapy and care.
5. Fundraising & Marketing Committee – provides focused support and advice on fundraising and marketing to the Governors.



Trustees (membership of sub-committees in brackets)

Mr D Taylor (1; 2) Chair

Mr S Dennison (1; 2; and 3) Vice Chairman

Mr D F Badman (1)

Mrs C Combes (3; 4)

Mr J A Dick (1; 4)

Mrs L Harlow (5)

Mrs S Jones (2; 3; 4)

Mr D Marnham (1; 5)

Mr K Maskell (4)

Mr R McCorrison
retired 31/08/2020 (1; 5)

Mr R Perry (2; 5)

Mrs L Middleditch (3)

Governors

All Trustees, as listed above plus
Shauna Ramsaran
appointed 02/09/19

Teacher Governor

Mr W Gunston

Parent Governor

Mrs J Irvine (3)

Parent Governor

Mrs J Vallance (3)

Staff Governor

Trustees' Report

Key Officers

Mrs H A Middleton (1; 2; 3; 4; 5)	Principal
Dr S Ebbels	Director of Research & Training Institute
Miss J Kingham (1; 2; 5)	Bursar & Business Manager
Mr J Mansell (3; 4)	Deputy Headteacher – Curriculum and KS4
Mrs N Maric (3; 4)	Head of Therapy
Mrs Barbara Martin (3; 4) appointed 02/09/2019	Head of Residential Care
Mrs M Van-Niekerk (3; 4)	Deputy Headteacher – College
Mrs S Williams	Deputy Headteacher KS2/KS3
Ms H Jakeways (1; 2)	Clerk

The chairs of the Committees are appointed by the Trustees. All Trustees and Governors give their time freely and no remuneration or reimbursement of expenses was paid in the period. No Trustee or Governor or person connected with them received any benefit from Moor House, other than the Staff and Teacher Governors in the normal performance of their duties and the Parent Governors in the normal attendance of their children at Moor House.

Organisation management

The Trustees and Governors determine Moor House's general policy. The day to day running of Moor House is delegated to the Principal, supported by the senior staff. The Principal undertakes the key leadership role overseeing educational, therapeutic, pastoral and administrative functions in consultation with senior staff. Day to day administration is undertaken within the policies and procedures approved by the Trustees and Governors; this provides for significant expenditure decisions and major capital projects to be approved by Trustees and Governors. Trustees and Governors conduct a programme of monitoring and reviews on a range of key areas of operation.

The Principal oversees the recruitment of senior staff, whilst under delegated authority the Deputy Headteachers, the Heads of Therapy and Residential Care and the Bursar oversee the recruitment of their staff. The Trustees are involved in the recruitment of members of the Senior Management Team including the Principal. Key management remuneration is set in accordance with Moor House's performance management framework including the Performance Related Pay Policy for Teachers and "Agenda for Change" for Therapists.

Trustees' Report

Other Relationships

Moor House is a member of the National Association of Independent Schools and Non-Maintained Special Schools (NASS) which provides opportunities to share expertise, knowledge and experience across the special school sector.

Risk Management

The Trustees are responsible for the management of risks and have delegated consideration thereof to the Finance & Human Resources Committee. Moor House has established procedures and controls to assess and regularly review operational and financial risks. These controls include:

- comprehensive financial and strategic planning
- robust budgeting and management accounting procedures
- formal written policies and procedures (including business continuity and crisis management)
- formal agendas and minutes for all Trustees and Governors meetings, including sub-committees
- clear authorisation and approval levels
- established organisational structure with clear lines of reporting
- vetting procedures as required by law
- All the risks identified in the Moor House risk register have been allocated to individual sub-committees who review them on a regular basis.

As well as regular in-house inspections, a full independent external Health and Safety Audit and Fire Risk Assessment are each completed annually and reported to Governors to ensure the safety and welfare of the whole community. Health and Safety procedures and risk assessments are periodically reviewed. Risk assessments are undertaken for major projects and reviewed by Trustees.

The Trustees are satisfied that major risks are adequately mitigated and that reasonable procedures are in place to deal with them should they arise.

Moor House is committed to promoting good health and safety amongst its employees, students, their families and visitors and complying with all relevant health and safety legislation.

Moor House is committed to the "Safeguarding of all children". All staff and Governors receive child protection training: all



Trustees' Report

members of the Senior Management Team and two Trustees have received "Safer Recruitment" training. This training is regularly updated. Trustees and Governors undertake safeguarding monitoring and reviews and oversee maintenance of the single central record.

Trustee and Governor Recruitment and Training

Moor House maintains a Board of Trustees with a range of appropriate skills. New Trustees and Governors are appointed by the Board of Trustees after suitable and appropriate vetting. Each Governor and Trustee is provided with a handbook detailing key information about the School's services and operation. An induction programme organised by the Board and Moor House's Senior Management Team ensures that newly appointed Trustees are acquainted with all relevant Board and individual Trustee responsibilities, including child protection training.

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 of the incoming

resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select and consistently apply suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.



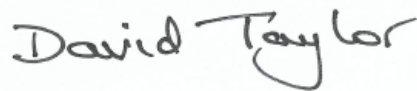
Trustees' Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity, making proper allocation as required by charity law, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

Moor House has re-appointed Moore Kingston Smith LLP to act as auditors this year.

BY ORDER OF THE BOARD OF TRUSTEES



1 February 2021



Trustees' Report

Acknowledgements

The Trustees are grateful to the following funders who have donated or pledged during the financial period ending 31 August 2020.

Trusts & Foundations:

For Therapy Hub

- Garfield Weston Foundation
- St James Place Charitable Foundation
- Peter Harrison Foundation
- Goldman Sachs
- The Edward Gosling Foundation
- Combe Bank Educational Trust

For Sensory Garden

- School Food Matters
- The Charles Lewis Foundation

For Multi-Use Games Area

- The Joseph Levy Foundation

For EPG Ultrasound Technology Equipment

- The Wisley Foundation

Others for Therapy Hub, Design Technology & Pottery Building, Welfare Fund, Sensory Garden, MUGA

- Peter & Julia Irvine and the 'Run from the Sun' team, Simon & Scarlett Ford in conjunction with Haz Mission Critical, Jones Lang LaSalle, CBRF, G ConnTec, Eversheds, Zenium and Mercury Engineering, Erika Gibbs, Eton Action, Tavis Cannell

Past major donors

ACT Foundation, Clothworkers Foundation, the Wolfson Foundation, the Sobell Foundation, the Bernard Sunley Charitable Trust, the Thomas Bailey Charitable Trust, the CP Trust, the Equitable Charitable Trust.

Individuals & Families

We are also most grateful to the many individuals and families who have generously donated, raised sponsorship money or secured corporate donations for Moor House. Our donors and supporters have enabled us to provide facilities which would not otherwise be available to our children and students.





Professional Advisors & Key Information

Auditors

Moore Kingston Smith LLP
Devonshire House
60 Goswell Road
London
EC1M 7AD

Bankers

Lloyds TSB Bank plc
23 Station Road West
Oxted
Surrey
RH8 9EL

The Trustees are very grateful for the pro-bono support of their solicitors Osborne Clark LLP, One London Wall, London, EC2Y 5EB. This mainly involves commercial and contractual advice.

For further information on how you can support us visit moorhouseschool.co.uk/support-us

Registered Office:

Moor House School & College
Mill Lane, Hurst Green, Oxted, Surrey, RH8 9AQ

Telephone: 01883 712271

Email: info@moorhouseschool.co.uk

Website: www.moorhouseschool.co.uk





Independent Auditors Report to the Trustees and Governors of Moor House School & College

Opinion

We have audited the financial statements of Moor House School and College for the year ended 31 August 2020 which comprises the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.





Independent Auditors Report to the Trustees and Governors of Moor House School & College

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibility of the Trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.



Independent Auditors Report to the Trustees and Governors of Moor House School & College

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Independent Auditors Report to the Trustees and Governors of Moor House School & College



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

Statutory auditor

Date: 3 March 2021

Devonshire House
60 Goswell Road
London
EC1M 7AD

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.





Statement of Financial Activities For the Year Ending 31st August 2020

	Notes	Unrestricted Funds	Restricted Funds	Endowment Fund	TOTAL FUNDS 2020	TOTAL FUNDS 2019
		£	£	£	£	£
INCOME						
Income from Charitable Activities						
School and College Fees		9,192,794			9,192,794	7,730,058
Assessment Fees		21,950			21,950	43,500
Training Courses & Lecture Fees		66,651			66,651	83,107
Grants	2		168,169		168,169	91,279
Bursaries, Pupil Premium, sundry		45,856			45,856	39,002
Bank Interest		9,047			9,047	10,094
Donations						
General donations		153,819	801,598		955,417	64,668
Fundraising Events		3,253			3,253	100,985
Parents contributions			18,183		18,183	33,648
Income from trading activities						
Catering		3,214			3,214	5,461
Rent from flats		17,062			17,062	18,486
Hire of Swimming Pool & Hall		14,955			14,955	19,627
Total Income		<u>9,528,601</u>	<u>987,950</u>	<u>-</u>	<u>10,516,551</u>	<u>8,239,915</u>
EXPENDITURE						
Charitable Activities (Education & Speech Therapy):						
Staff Costs	3	6,227,783	112,863		6,340,646	5,714,288
Def. Ben. Pension Deficit						1,631,000
Educational Expenses	4	454,957	36,862		491,819	477,507
Admin & Establishment	5	546,279	46,306		592,585	494,712
Domestic Expenses	6	152,254			152,254	179,332
Depreciation	9	207,656		9,724	217,380	226,391
Interest	7	176,477			176,477	149,561
Fundraising Activities						
Fundraising & Publicity Costs		26,442	24,001		50,443	85,127
Total Expenditure	8	<u>7,791,848</u>	<u>220,032</u>	<u>9,724</u>	<u>8,021,604</u>	<u>8,957,918</u>
Net Income/ (Expenditure)		1,736,753	767,918	(9,724)	2,494,947	(718,003)
Transfers between Funds:		39,868	(39,868)			
Other Recognised Gains/(Losses):						
Actuarial Loss on Defined Benefit Pension	13	(1,137,000)			(1,137,000)	
Net Movement in Funds		639,621	728,050	(9,724)	1,357,947	(718,003)
Reconciliation of Funds:						
Total funds brought forward		3,016,600	9,679	82,087	3,108,366	3,826,369
Funds carried forward		<u>3,656,221</u>	<u>737,729</u>	<u>72,363</u>	<u>4,466,313</u>	<u>3,108,366</u>

The notes on pages 31 to 47 form part of these financial statements. All transactions are derived from continuing activities. There are no recognised gains or losses other than the results for the year as above.

Balance Sheet

As at 31st August 2020



	Notes	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible Assets	9		6,381,310		6,387,792
CURRENT ASSETS					
Debtors	10	1,976,564		1,012,822	
Cash and Cash equivalents		4,790,689		3,337,350	
		6,767,253		4,350,172	
CREDITORS: Amounts falling due within one year	11	(3,028,863)		(3,058,978)	
NET CURRENT ASSETS			3,738,390		1,291,194
TOTAL ASSETS LESS CURRENT LIABILITIES			10,119,700		7,678,986
CREDITORS: Amounts falling due after more than one year	11		(5,653,387)		(4,570,620)
TOTAL NET ASSETS			4,466,313		3,108,366
FUNDS					
Unrestricted Funds					
General Fund	14		3,092,296		1,423,795
Welfare Fund	14		22,476		26,076
Designated Fund	14		3,309,449		3,197,729
			6,424,221		4,647,600
Pension Reserve	14		(2,768,000)		(1,631,000)
TOTAL UNRESTRICTED FUNDS			3,656,221		3,016,600
Restricted Funds	14		737,729		9,679
Endowment Fund	14		72,363		82,087
TOTAL CHARITY FUNDS			4,466,313		3,108,366

Approved by the Board of Trustees on 1 February 2021
and signed on its behalf by:

TRUSTEES

David Taylor David Mannham

The notes on pages 31 to 47 form part of these Financial Statements



Cash Flow

For the Year Ending 31st August 2020

	2020 £	2019 £
Cash flows from operating activities		
Cash generated by operations	1,767,615	1,549,164
Investing activities		
Purchase of tangible fixed assets	(210,898)	(319,163)
Sale of tangible fixed assets	5,100	-
Financing activities		
Loan repaid	(108,478)	(104,129)
Net cash used in investing and financing activities	(314,276)	(423,292)
Net increase in cash and cash equivalents	1,453,339	1,125,872
Cash and cash equivalents at beginning of year	3,337,350	2,211,478
Cash and cash equivalents at end of year	4,790,689	3,337,350

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income for the reporting period	2,494,947	(718,003)
Adjustments for:		
(Profit)/Loss on disposal of fixed assets	(5,100)	8,137
Depreciation of tangible fixed assets	217,380	226,391
Movements in working capital:		
Decrease/(increase) in debtors	(963,742)	118,866
Increase/(decrease) in creditors	24,130	1,913,773
	1,767,615	1,549,164

NET CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash at bank and in hand	2,671,379	1,926,187
Cash equivalent (32 day notice bank account)	2,119,310	1,411,163
Cash and cash equivalents at end of year	4,790,689	3,337,350

	At 1 September 2019 £	Cash flows £	Non cash changes £	At 31 August 2020 £
Cash	3,337,350	1,453,339	-	4,790,689
Borrowings: Debt due within one year	108,356	(108,356)	114,111	114,111
Debt due after one year	2,999,620	(122)	(114,111)	2,885,387
	3,107,976	108,478	-	2,999,498
Total Net Cash & Cash Equivalents	229,374	1,561,817	-	1,791,191

The notes on pages 31 to 47 form part of these Financial Statements



1. ACCOUNTING POLICIES

Trust Information

Moor House School & College is a charitable trust sealed by the Charity Commissioner for England and Wales on 1st June 1998.

1.1 Accounting Convention

These accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"), "Accounting and Reporting by Charities": Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019. The charity is a Public Benefit Entity as defined by FRS102. The financial statements have been prepared to give a "true and fair view".

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

Comparative Figures

The comparative figures are for the 12 months ended 31 August 2019.

1.2 Going Concern

Following the COVID-19 pandemic the Department for Education has confirmed that funding for special non-maintained schools will be maintained until at least August 2021. The Trustees do not consider that the continuing pandemic will have a material effect on Moor House's finances.

With solid levels of reserves, a firm control over expenditure, and in the absence of any material uncertainties over the Charity's ability to continue, it is considered by the Trustees to be a going concern for the forthcoming year and the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of Trustees in furtherance of the charitable objectives.

Designated Funds comprise unrestricted funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

The Endowment Fund was established in accordance with the Charity Scheme to

Notes to the Financial Statements

For the Year Ending 31st August 2020



include as a permanent endowment the site and buildings at the Charity Scheme date.

1.4 Income

Donations and other income is recognised once the amounts can be measured reliably and it is probable that income will be received. Tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the same time the donation is recognised. Deferred income represents fees and deposits received in advance of the academic year to which they relate. Full accrual is made for interest income receivable.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay the sum due. Irrecoverable VAT is included with the item of expense to which it relates. Governance costs comprise those relating to external audit and legal and professional charges including the cost of the preparation and examination of statutory accounts.

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost of each asset evenly over its expected useful life on a straight-line basis using these annual rates:

Freehold buildings	2%
Leasehold Buildings	2%
IT Equipment	20%
Motor Vehicles	20%
Other Equipment	15%

It is the policy of the School only to capitalise items with a unit cost over £1,000 and a useful life greater than one year. New buildings are depreciated from the date of first use. Staff costs incurred on development projects are capitalised.

Depreciation on the original Freehold Buildings is charged to the Endowment Fund, with all other depreciation being charged to the General Fund. The profit or loss arising from the disposal of an asset is determined as the difference between the sale proceeds and the book value of the asset and is recognised in the Statement of Financial Activities.

1.7 Impairment of Fixed Assets

At each reporting end date, the Charity reviews the book value of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If so an estimate would be made of the impairment loss, and recognised immediately in the accounts.



1.8 Debtors

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

1.9 Liabilities and Provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material the provision is based on the present value of these amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Cash and cash equivalents

Cash at bank and 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.

1.11 Financial Instruments

The Charity only holds basic financial instruments as defined by FRS102. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets held at amortised cost comprise cash and cash equivalents together with trade and other debtors. Financial liabilities held at amortised cost comprise trade creditors, bank loans and the LGPS deficit contribution.

1.12 Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activity on a straight-line basis over the term of the lease.

1.13 Accounting estimates and areas of judgment

The Trustees are required to make judgments, estimates and assumptions about the book value of assets and liabilities that are not readily available from other sources. Such estimates and judgments are continually reviewed and are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these assumptions.

In the view of the Trustees no assumptions concerning the future or estimated uncertainty affecting the assets and liabilities at the balance sheet date are likely to result in a material adjustment to the book value in next year's financial statements.



1.14 Pension Schemes

i) The School contributes to the Teachers' Pension Scheme operated by the Teachers Pension Agency. Contribution rates are set by the actuaries of the scheme and advised to the Board of Trustees by the Scheme Administrators. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the School on an annual basis. Therefore, in accordance with FRS17 the scheme is accounted for as defined contribution scheme. In accordance with FRS102, the accounts recognise all contributions at present value payable to fund deficits arising as a result of past employee service. Contributions to the scheme are charged to the SOFA as they become payable in accordance with the rules of the multi employer scheme.

ii) The School participates in the Surrey County Council Local Government Pension Scheme ("LGPS") a defined benefit scheme, which is closed to new Moor House School entrants. The scheme is subject to a triennial valuation by an independent actuary the latest being as at 31 March 2019.

The first FRS 102 valuation of Moor House's assets and liabilities in the scheme was carried out at 31 August 2019 and the resulting defined benefit pension liability of £1,631,000 was recognised in the 2019 Statement of Financial Activities as an exceptional cost.

Moor House engaged independent actuaries to roll forward the 31 March 2019 valuation to the balance sheet date. The liability recognised in the balance sheet in respect of the defined benefit plan is the present value of the defined benefit obligations less the fair value of the plan assets at the reporting date.

The defined benefit obligation is calculated using the projected unit credit method and the fair value of plan assets is measured in accordance with the FRS102 fair value hierarchy.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost on the Statement of Financial Activities. The net interest element is recognised as other financial interest on the Statement of Financial Activities.

Remeasurement changes comprise actuarial gains and losses arising from experience adjustments and the return on plan assets. These are recognised in other gains and losses on the Statement of Financial Activities.

iii) The School also operates a defined contribution stakeholder scheme for eligible staff, and pension contributions are charged in the SOFA as they become payable.

2. GRANTS

During the year Moor House received grants totalling £168,169 (2019: £91,279) which were fully or partially utilised during the period in compliance with the regulations governing their use.

Notes to the Financial Statements For the Year Ending 31st August 2020



3. STAFF COSTS	2020 £	2019 £
Salaries & wages	5,293,188	4,884,838
Social Security & Pension Costs		
National Insurance	441,323	410,336
Teachers' Pension Scheme (note13)	230,785	136,110
Surrey Local Government Pensions Scheme: (note 13)	220,000	166,431
Stakeholder Scheme (note 13)	155,350	116,573
	<u>6,340,646</u>	<u>5,714,288</u>
Defined benefit pension deficit (note 13)	-	1,631,000
	----- 6,340,646 =====	----- 7,345,288 =====

The average monthly number of full and part time employees during the year was 199 (2019:185). As at the end of the summer term 2020 the number of Full Time Equivalent (FTE) employees was 165 (2019: 157).

The average monthly number of FTE employees during the year was 167 (2019:156) comprising:

	2020	2019
Teachers & Special Teaching Assistants	65	57
Residential Child Care	31	32
Therapists & Psychologist	32	27
Research Institute	2	2
Administration	17	16
Catering & Domestic	13	14
Maintenance	5	6
Fundraising and Marketing	2	2
	----- 167 =====	----- 156 =====

The Senior Management Team ("SMT") received salary and benefits, including employer's pension contributions and national insurance to the value of £722,226 (2019:£693,336). SMT comprised: Principal, Bursar and Business Manager, Head of Residential Care, Head of Therapy, Director of Research and Training Institute, Deputy Headteacher-College,



Notes to the Financial Statements

For the Year Ending 31st August 2020

Deputy Headteacher- KS2 and KS3, Deputy Headteacher- curriculum and KS4.
The number of employees whose emoluments for the period were above £60,000 pa and who were also accruing benefits under a pension scheme was:

	2020	2019
£60,000-69,999	4	4
£70,000-79,999	2	2
£90,000-99,999	0	1
£100,000-109,000	1	0
Total	7	7

No Trustee received or waived any remuneration or pension benefits during the year or received any other benefits from the Charity or a related party. No Trustee was reimbursed out of pocket expenses (2019: nil). The School has taken out a public liability insurance policy that provides professional indemnity cover for the Trustees, Governors and staff of the Charity.

There is a valuable contribution made by volunteers, especially with fundraising events. Their contribution to the School cannot be reasonably quantified in financial terms and so has not been included in these accounts.

4. EDUCATIONAL EXPENSES	2020	2019
	£	£
College Costs	254,701	223,166
Education Materials	19,710	37,656
Pupils Trips and Welfare Expenditure	72,271	95,740
Staff Training and General Consultancy	40,281	33,835
Computer Costs	77,592	40,535
Motor Vehicle Running Costs	19,575	39,945
Sundry Educational Expenses	7,689	6,630
	-----	-----
	491,819	477,507
	=====	=====
5. ADMIN AND ESTABLISHMENT EXPENSES	2020	2019
	£	£
Utilities and Council Tax	192,698	187,785
Repairs and Maintenance	196,553	96,560
Consultancy & Professional Fees	74,462	40,401
Research & Development costs	3,402	11,974
Staff Recruitment & Advertising	17,093	13,783
Printing, Postage & Stationery	41,195	47,800
Insurance and Bank Charges	39,954	40,845
Subscriptions, Leases and Travel	13,230	32,307
(Profit)/Loss on disposal of Fixed Assets	(5,100)	8,137
External Audit Services	19,098	15,120
	-----	-----
	592,585	494,712
	=====	=====

Notes to the Financial Statements For the Year Ending 31st August 2020



6.	DOMESTIC EXPENSES	2020 £	2019 £
	Catering	113,031	138,105
	Domestic Supplies	32,360	33,547
	Medical	6,863	7,680
		-----	-----
		152,254	179,332
		=====	=====

7.	INTEREST EXPENSES	2020 £	2019 £
	Loan interest	145,477	149,561
	Net interest on post employment benefits	31,000	-
		-----	-----
		176,477	149,561
		=====	=====

8. **TOTAL EXPENDITURE**

	Education & Therapy £	Fundraising Activities £	Governance £	2020 Total £	2019 Total £
Support Costs:					
Staff	414,646	67,703	-	482,349	391,441
Governance	-	-	29,480	29,480	22,532
Fundraising & Marketing	-	50,443	-	50,443	85,127
Finance and HR	183,033	-	-	183,033	169,823
	-----	-----	-----	-----	-----
	597,679	118,146	29,480	745,305	668,923
Direct Charitable costs	7,276,299	-	-	7,276,299	8,288,995
	-----	-----	-----	-----	-----
	7,873,978	118,146	29,480	8,021,604	8,957,918
	=====	=====	=====	=====	=====



Notes to the Financial Statements For the Year Ending 31st August 2020

9. TANGIBLE FIXED ASSETS

	Total	IT & other Equipment	Motor Vehicles	Freehold Land & Buildings	Leasehold Buildings	Projects (L&B WIP)
	£	£	£	£	£	£
COST						
At 1 September 2019	7,911,731	279,017	149,721	7,028,855	109,333	344,805
Transfers				376,481		(376,481)
Additions	210,898	33,116	49,006	-		128,776
Disposals	(29,547)	-	(29,547)	-		-
At 31 August 2020	<u>8,093,082</u>	<u>312,133</u>	<u>169,180</u>	<u>7,405,336</u>	<u>109,333</u>	<u>97,100</u>
DEPRECIATION						
At 1 September 2019	1,523,939	129,636	125,500	1,218,297	50,506	-
Charge for the Year	217,380	45,185	23,812	146,196	2,187	-
Disposals	(29,547)	-	(29,547)	-	-	-
At 31 August 2020	<u>1,711,772</u>	<u>174,821</u>	<u>119,765</u>	<u>1,364,493</u>	<u>52,693</u>	<u>-</u>
NET BOOK VALUE						
At 1 September 2019	6,387,792	149,381	24,221	5,810,558	58,827	344,805
At 31 August 2020	<u>6,381,310</u>	<u>137,312</u>	<u>49,415</u>	<u>6,040,843</u>	<u>56,640</u>	<u>97,100</u>

Freehold Land & Buildings includes Freehold Land at cost of £1,500. The Trustees consider that there is a material difference between the book value and the market value of the land and buildings. The buildings are insured at a reinstatement cost of £18.5 million. L&B Work in Progress project additions in the year comprised DT and Pottery building £66,946 and Sensory Garden £5,920 and as these projects have been completed the total cost has been transferred out of work in progress. In addition costs relating to Food Tech Room £30,343, West Wing conversion £3,767 and Therapy Hub preparatory work £21,800 have been incurred during the year and included in work in progress. To complete the Food Tech Room and West Wing conversion a further £1,819 and £8,872 is due to be spent respectively.

Notes to the Financial Statements For the Year Ending 31st August 2020



10.	DEBTORS	2020 £	2019 £
	Trade Debtors	1,669,782	953,424
	Donations Receivable	250,000	-
	Prepayments	56,782	59,398
		-----	-----
		1,976,564	1,012,822
		=====	=====
11.	CREDITORS	2020 £	2019 £
	Amounts falling due within one year:		
	Trade Creditors	79,780	187,782
	Other Creditors, including taxation and social security costs	227,336	323,396
	Bank Loan	114,111	108,356
	Accruals & Deferred Income (note 12)	2,607,636	2,345,644
	Defined Benefit Pension Liability	-	93,800
		-----	-----
		3,028,863	3,058,978
		=====	=====
	Amounts falling due after more than one year:		
	Bank Loans: repayable in two to five years	516,275	493,235
	Bank Loans: repayable in more than five years	2,369,112	2,506,385
	Def. Ben. Pension Liability (note 13)	2,768,000	1,571,000
		-----	-----
		5,653,387	4,570,620
		=====	=====

Moor House has three bank loans, which are secured by first legal charges over the freehold land and buildings known as Moor House School & College, Mill Lane, Hurst Green, Oxted, Surrey. The first loan of £500,000, used to support the development of the Sports Hall and Swimming Pool, is repayable in instalments with the last instalment due on 1 February 2029 (interest rate= 6.05%).

Notes to the Financial Statements For the Year Ending 31st August 2020



The second loan of £600,000, used to develop the Sixth Form accommodation building known as John Lea House, is being repaid over 25 years, with the last instalment due on 19 February 2037 (interest rate= 6.00%). The third loan of £2,500,000 was used to support the development of the School accommodation building known as The Village and is being repaid over 24 years with the last instalment due on 28 August 2040 (interest rate= 4.32%).

12. ACCRUALS & DEFERRED INCOME	2020	2019
	£	£
Deferred income at beginning of the period	2,296,913	2,113,599
Incoming resources deferred in current period	2,474,331	2,296,913
Amounts released from previous periods	(2,296,913)	(2,113,599)
Deferred income at 31 August	2,474,331	2,296,913
Accruals	133,305	48,731
	-----	-----
	2,607,636	2,345,644
	=====	=====

Amounts are recognised in the period in which the service is provided. Deferred income is fee income received in advance of the period it covers.

13. PENSION SCHEMES

LOCAL GOVERNMENT PENSION SCHEME

Some employees of the School participate in the Surrey County Council Local Government Pension Scheme (LGPS) which is a defined benefit scheme. This is closed to new members from this School. The assets of the Scheme are held in externally managed funds invested by professional investment managers. Participation in the Scheme is by virtue of the School's status as an Admitted Body.

A full triennial valuation of the Scheme was carried out as at 31 March 2019 by an independent actuary using a new risk-based methodology. This valuation



Notes to the Financial Statements

For the Year Ending 31st August 2020

has been rolled forward by an independent actuary to the balance sheet date using the projected unit credit method of valuation required by FRS102, allowing for the different financial assumptions required under that accounting standard. The 31 August 2020 valuation shows:

	2020	2019
	£	£
Fair value of the School's scheme assets	8,639,000	8,933,000
Present value of funded liabilities	(11,407,000)	(10,564,000)
	-----	-----
Closing position at 31 August 2020	(2,768,000)	(1,631,000)
	=====	=====

The key assumptions used by the actuary were:	2020	2019
Discount rate for scheme liabilities	1.9%	1.9%
Rate of increase in salaries	3.2%	2.6%
Rate of increase in pensions	2.1%	2.1%
Inflation (CPI)	2.1%	2.1%

Longevity at age 65 retiring at balance sheet date

- Males	22.1 years	21.3 years
- Females	24.3 years	23.6 years

Longevity at age 65 retiring in 20 years' time

- Males	22.9 years	22.3 years
- Females	25.7 years	25.0 years

Reconciliation of scheme assets and liabilities:

	Assets	Liabilities	Total
	£	£	£
At 1 September 2019	8,933,000	10,564,000	(1,631,000)
Current Service cost	-	220,000	(220,000)
Interest income/(expense)	170,000	201,000	(31,000)
Employees contributions	32,000	32,000	-
Employers contributions	251,000	-	251,000
Estimated benefits paid	(295,000)	(295,000)	-
Remeasurement gains/(losses):			
Actuarial losses	-	685,000	(685,000)
Return on plan assets	(452,000)	-	(452,000)
	-----	-----	-----
Position at 31 August 2020	8,639,000	11,407,000	(2,768,000)
	=====	=====	=====



The current service cost of £220,000 and the net interest expense of £31,000, giving a total cost of £251,000, have been recognised in the Statement of Financial Activities as operating costs. The actuarial losses of £685,000 and the negative return on plan assets of £452,000 have been recognised in the Statement of Financial Activities as other recognised losses of £1,137,000.

During the three years from 1 April 2020 primary employer contributions will be 34.6% and secondary contributions will be £144,000 per year. Employee contributions were 5.5% to 8.5% (2019: 5.5% to 6.5%).

TEACHERS' PENSION SCHEME

The School participates in the Teachers' Pension Scheme ("TPS") for its teaching staff. The Staff Costs for the period includes contributions payable to the TPS of £230,785 (2019: £136,110).

The TPS is an unfunded multi-employer defined benefits scheme governed by the Teachers' Pension Scheme Regulations 2014.

Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid from public funds provided by Parliament.

The employer contribution rate is set following scheme valuations undertaken by the Government Actuary's Department. The latest actuarial valuation caused the employer rate to increase from 16.48% to 23.68% on 1 September 2019. This valuation also determines the opening balance of the cost cap fund and provides an analysis of the cost cap as required by the Public Service Pensions Act 2013.

STAKEHOLDER SCHEME

The School also contributes to a defined contribution scheme for eligible staff as the School's auto-enrolment scheme. The pension costs charged in the financial statements represent the employer contributions made by the School £155,350 (2019: £116,573). The increase in contribution is mainly due to an increase in legal minimum contributions.

Notes to the Financial Statements For the Year Ending 31st August 2020



14. FUNDS FOR THE YEAR ENDING 31 AUGUST 2020

TOTAL FUNDS	Unrestricted			Pension Reserve	Restricted	Endowment	Total
	General	Welfare	Designated		Funds	Fund	
	£	£	£	£	£	£	£
Balance at 1 Sept 2019	1,423,795	26,076	3,197,729	(1,631,000)	9,679	82,087	3,108,366
Surplus/ (Deficit)	1,740,353	(3,600)	-	-	767,918	(9,724)	2,494,947
Transfers	(71,852)	-	111,720	-	(39,868)	-	-
Actuarial loss- LGPS	-	-	-	(1,137,000)	-	-	(1,137,000)
Balance at 31 August 2020	3,092,296	22,476	3,309,449	(2,768,000)	737,729	72,363	4,466,313

RESTRICTED FUNDS	At 01.09.19	Income	Expenditure	Transfers	At 31.08.20
	£	£	£	£	£
Building Fund-Therapy Hub	-	780,000	(24,001)	(21,800)	734,199
Sensory Garden	-	13,350	-	(9,820)	3,530
Ultrasound Equipment	-	8,248	-	(8,248)	-
Parents Contributions	-	18,183	(18,183)	-	-
Build maintenance grant	-	46,306	(46,306)	-	-
Teachers pay grant	-	29,928	(29,928)	-	-
Teachers pension grant	-	82,935	(82,935)	-	-
PE and sport grant	9,679	9,000	(18,679)	-	-
	9,679	987,950	(220,032)	(39,868)	737,729

FUNDS FOR THE YEAR ENDING 31 AUGUST 2019

TOTAL FUNDS	Unrestricted			Pension Reserve	Restricted	Endowment	Total
	General	Welfare	Designated		Funds	Fund	
	£	£	£	£	£	£	£
Balance at 1 Sept 2018	593,383	-	2,999,241	-	141,934	91,811	3,826,369
Surplus/ (Deficit)	900,007	(5,315)	-	(1,631,000)	28,029	(9,724)	(718,003)
Transfers	(69,595)	31,391	198,488	-	(160,284)	-	-
Balance at 31 August 2019	1,423,795	26,076	3,197,729	(1,631,000)	9,679	82,087	3,108,366

Notes to the Financial Statements

For the Year Ending 31st August 2020



RESTRICTED FUNDS	At 01.09.18 £	Income £	Expenditure £	Transfers £	At 31.08.19 £
Building Fund	110,543	-	-	(110,543)	-
Welfare Fund	31,391	-	-	(31,391)	-
Parents Contributions	-	33,648	(33,648)	-	-
Sensory Garden	-	18,350	-	(18,350)	-
Build maintenance grant	-	62,060	(62,060)	-	-
Teachers pay grant	-	17,219	(17,219)	-	-
PE and sport grant	-	12,000	(2,321)	-	9,679
	<u>141,934</u>	<u>143,277</u>	<u>(115,248)</u>	<u>(160,284)</u>	<u>9,679</u>
	=====	=====	=====	=====	=====

The Designated Fund (Fixed Asset Reserve) was established to match the book value of the School's Fixed Assets less the debt finance related to those assets and less the Endowment Fund. The transfers from the General Fund and Restricted Fund represent the increase in the Charity's tangible fixed assets and the decrease in related debt financing in the year.

The Welfare Fund represents general income from fundraising activities and donations. The money is spent to enhance the general welfare of the students attending the school.

The Building Fund has been established to support Building Development Projects and donations received in support of the development programme are credited to the fund. The transfer to unrestricted funds represents the value of completed development project assets paid for from restricted donations. As there are no ongoing restrictions in place the assets are available to be used by Moor House to fulfil its general charitable activities.

The Endowment Fund - the site and buildings of 6.25 acres of Moor House, Hurst Green, Oxted, Surrey constitute the permanent endowment of the Charity in accordance with the Scheme dated 1st June 1998.

The Pension Reserve liability recognised in the balance sheet in respect of the LGPS defined benefit pension scheme is the present value of the defined benefit obligation at the balance sheet date less the fair value of the scheme's assets at that date.

Notes to the Financial Statements For the Year Ending 31st August 2020



15. ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2020

	General Fund	Welfare Fund	Designated Fund	Pension Reserve	Restricted Fund	Endowment Fund	Total
	£	£	£	£	£	£	£
Fixed Assets	-	-	6,308,947		-	72,363	6,381,310
Current Assets							
Debtors	1,726,564	-	-		250,000	-	1,976,564
Cash	4,280,484	22,476	-		487,729	-	4,790,689
Creditors							
< 1 year Loans	-	-	(114,111)		-	-	(114,111)
Others	(2,914,752)	-	-	-	-	-	(2,914,752)
Creditors							
> 1 year Loans	-	-	(2,885,387)		-	-	(2,885,387)
Defined benefit pension liability	-	-	-	(2,768,000)	-	-	(2,768,000)
	3,092,296	22,476	3,309,449	(2,768,000)	737,729	72,363	4,466,313

ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2019

	General Fund	Welfare Fund	Designated Fund	Pension Reserve	Restricted Fund	Endowment Fund	Total
	£	£	£	£	£	£	£
Fixed Assets	-	-	6,305,705		-	82,087	6,387,792
Current Assets							
Debtors	1,012,822	-	-		-	-	1,012,822
Cash	3,301,595	26,076	-		9,679	-	3,337,350
Creditors							
< 1 year Loans	-	-	(108,356)		-	-	(108,356)
Others	(2,890,622)	-	-	(60,000)	-	-	(2,950,622)
Creditors							
> 1 year Loans	-	-	(2,999,620)		-	-	(2,999,620)
Defined benefit pension liability	-	-	-	(1,571,000)	-	-	(1,571,000)
	1,423,795	26,076	3,197,729	(1,631,000)	9,679	82,087	3,108,366

Notes to the Financial Statements For the Year Ending 31st August 2020



16. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST AUGUST 2019

	Unrestricted Funds	Restricted Funds	Endowment Fund	TOTAL FUNDS 2019
	£	£	£	£
INCOME				
Income from Charitable Activities				
School and College Fees	7,730,058			7,730,058
Assessment Fees	43,500			43,500
Training Courses & Lecture Fees	83,107			83,107
Grants	-	91,279		91,279
Bursaries, Pupil Premium, sundry	39,002			39,002
Bank Interest	10,094			10,094
Donations				
General donations	46,318	18,350		64,668
Fundraising Events	100,985			100,985
Parents contributions		33,648		33,648
Income from other trading activities				
Catering	5,461			5,461
Rent from flats	18,486			18,486
Hire of Swimming Pool & Hall	19,627			19,627
Total Income	8,096,638	143,277	-	8,239,915
EXPENDITURE				
Charitable Activities- Education & Speech Therapy:				
Staff Costs	5,697,069	17,219		5,714,288
Def. Ben. Pension Deficit	1,631,000			1,631,000
Educational Expenses	441,538	35,969		477,507
Admin & Establishment	432,652	62,060		494,712
Domestic Expenses	179,332			179,332
Depreciation	216,667		9,724	226,391
Loan Interest	149,561			149,561
Fundraising Activities				
Fundraising & Publicity Costs	85,127			85,127
Total Expenditure	8,832,946	115,248	9,724	8,957,918
Net Income/ (Expenditure)	(736,308)	28,029	(9,724)	(718,003)
Transfers between Funds	160,284	(160,284)	-	-
Net Movement in Funds	(576,024)	(132,255)	(9,724)	(718,003)
Total funds brought forward	3,592,624	141,934	91,811	3,826,369
Funds carried forward	3,016,600	9,679	82,087	3,108,366

Notes to the Financial Statements For the Year Ending 31st August 2020



17. **CONTRACTS AND COMMITMENTS**

As at 31 August 2020 there was £78,828 committed expenditure on building maintenance and development costs [Food Tech Room, Roof, West Wing conversion and Multi Use Games Area] (2019: £71,904).

18. **FINANCIAL COMMITMENTS**

At 31 August 2020 Moor House had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2020	2019
	£	£
Within one year:	5,790	3,851
Between two to five years:	13,322	1,684
	-----	-----
	19,112	5,535
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None of the operating leases related to land and buildings.

During the year operating lease payments have been recognised as an expense in the Statement of Financial Activities to the value of £6,939 (2019: £8,729).

19. **RELATED PARTIES TRANSACTIONS**

Donations received from related parties without conditions during the year amounted to £1,200 (2019: £3,919).



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