



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



Contents



	Page
Welcome	3
Trustees Report	
Vision	4
Strategy, Objectives and Activities	4
Achievement & Performance	7
Plans for the Future	13
Our Finances	14
Structure, Governance and Management	16
Trustees' Responsibilities	20
Acknowledgements	22
Professional Advisers & Key Information	23
Independent Auditor's Report to the Trustees and Governors	24-27
Financial Statements	28-47

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'.

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

Mr W Gunston

Mrs J Irvine (3)

Mrs J Vallance (3)

Teacher Governor

Parent Governor

Parent Governor

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.



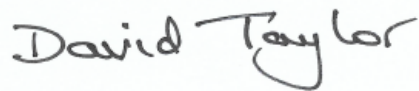
Trustees' Report

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.



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:

David Taylor

David Mamham

TRUSTEES

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:	2020 £	2019 £
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
	-----	-----

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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