



Annual Report and Accounts 2021-22



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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.

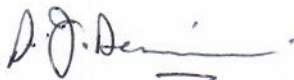
In 2021/22 we implemented growth in our Educational Middle Leadership capacity and in providing additional staff in the Mental Health and Wellbeing team. These changes have made a tremendous contribution to our student provision and are a good demonstration of our adaptability to meet increasing or changing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

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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	10,670,913	415,877		11,086,790	10,485,532
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	8 9,391,738	319,657	9,724	9,721,119	8,672,366
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	10,284,235	-	52,915	10,337,150	6,089,479

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	<u>(2,589,972)</u>	<u>(273,551)</u>		
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	<u>5,882,179</u>	<u>6,291,942</u>		
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	<u>5,882,179</u>	<u>6,291,942</u>		
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	<u>3,406,379</u>	<u>379,880</u>	-	<u>3,786,259</u>

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	
		<u>682,087</u>	<u>100,429</u>	<u>25,880</u>	<u>808,396</u>	<u>770,556</u>	
	Direct Charitable Costs	8,912,723			8,912,723	7,901,810	
		<u>9,594,810</u>	<u>100,429</u>	<u>25,880</u>	<u>9,721,119</u>	<u>8,672,366</u>	
		=====	=====	=====	=====	=====	
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	<u>10,028,726</u>	<u>485,771</u>	<u>169,180</u>	<u>9,262,157</u>	<u>109,333</u>	<u>2,285</u>
		=====	=====	=====	=====	=====	=====
	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	<u>2,123,941</u>	<u>254,326</u>	<u>147,297</u>	<u>1,665,251</u>	<u>57,067</u>	-
		=====	=====	=====	=====	=====	=====
	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	<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>
		=====	=====	=====	=====	=====	=====

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).