



## Annual Report and Accounts 2022-23



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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 the Moor House School & College Annual Report and Accounts for the year ending 31 August 2023.

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

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

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

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

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

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



Stuart Dennison,

Chair of Trustees & Governors

## **Trustees' Report**

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

## **Moor House's Vision**

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

## **Strategy, Objectives, and Activities**

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

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

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

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

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

Moor House achieves its vision and aims by:

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

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

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

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

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

## **Achievements and Performance**

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

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

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

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

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

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

*Achieved – see 'Estates' on page 9.*

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

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

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

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

(6) Increase our capacity to better meet demand.

*Achieved – see 'Estates' on page 9.*

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

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

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

*Partially achieved – new Transition Coordinator in post.*

### **Student Achievement and Performance - School**

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

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

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

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

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

### **Student Achievements & Performance - College**

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

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

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

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

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

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

### **Moor House Research and Training Institute Achievements & Performance**

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

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

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

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

### **Links with the Community and Fundraising**

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

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

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

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

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

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

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

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

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

## **Estates**

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

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

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

## **Plans for the Future**

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

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

## Our Finances

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

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

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

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

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

## **Reserves and Reserve policy**

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

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

## **Going concern**

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

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

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

## Structure, Governance and Management

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

### Organisation structure

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

The sub-committees of Moor House were:

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

**Trustees** (membership of sub-committees in brackets)

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

**Governors**

All Trustees, as listed above plus

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

**Key Officers**

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

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

## **Organisation management**

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

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

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

### **Other Relationships**

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

### **Risk Management**

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

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

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

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

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

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

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

### **Trustee and Governor Recruitment and Training**

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

### **Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

### **Auditors**

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

BY ORDER OF THE BOARD OF TRUSTEES

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

18 March 2024

### **Acknowledgements**

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

## **Professional Advisers and Key Information**

Auditors:

Moore Kingston Smith LLP

9 Appold Street

London EC2A 2AP

Bankers:

Lloyds Bank plc

21 Station Avenue

Caterham

Surrey CR3 6YT

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

For further information on how you can support us please visit: [moorhouseoxted.co.uk/support-us](http://moorhouseoxted.co.uk/support-us)

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

# Moor House School & College

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

### **Matters on which we are required to report by exception**

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

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

### **Responsibilities of trustees**

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

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

### **Auditor's Responsibilities for the audit of the financial statements**

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

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

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

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

# Moor House School & College

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

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

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

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

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

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

Our approach was as follows:

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

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

# Moor House School & College

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

### Use of our report

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

*Moore Kingston Smith LLP*

Statutory auditor

19 April 2023

9 Appold Street  
London  
EC2A 2AP

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

# Moor House School & College

## Statement of Financial Activities For the Year Ending 31<sup>st</sup> August 2023

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

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

All transactions are derived from continuing activities

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

# Moor House School & College

## Balance Sheet As at 31<sup>st</sup> August 2023

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

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



S Dennison – Chair



D Marnham – Trustee

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

# Moor House School & College

## Cash Flow For the Year Ending 31<sup>st</sup> August 2023

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

### RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

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

### CASH AT BANK AND CASH EQUIVALENTS

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

### ANALYSIS OF CHANGES IN NET CASH AND EQUIVALENTS

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

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### 1. ACCOUNTING POLICIES

#### Trust Information

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

#### 1.1 Accounting Convention

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

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

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

#### Comparative Figures

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

#### 1.2 Going Concern

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

#### 1.3 Charitable Funds

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

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

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

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

#### 1.4 Income

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

#### 1.5 Expenditure

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### 1.6 Tangible Fixed Assets

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

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

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

### 1.7 Impairment of Fixed Assets

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

### 1.8 Debtors

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

### 1.9 Liabilities and Provisions

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

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

### 1.10 Cash and cash equivalents

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

### 1.11 Financial Instruments

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### 1.12 Operating Leases

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

### 1.13 Accounting estimates and areas of judgment

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

### 1.14 Pension Schemes

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

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

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

## 2. GRANTS

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

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

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

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

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

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

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

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

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

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

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

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

## Moor House School & College

### Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

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

#### 9. TANGIBLE FIXED ASSETS

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

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

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

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

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

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

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

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

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

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### 14. PENSION SCHEMES

#### LOCAL GOVERNMENT PENSION SCHEME

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

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

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

The key assumptions used by the actuary were:

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

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

- Males	20.5	22.1
- Females	24.4	24.5

Longevity in years at age 65 retiring in 20 years:

- Males	21.5	23.1
- Females	25.9	26.2

Reconciliation of scheme assets and liabilities:

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

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

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

### TEACHERS' PENSION SCHEME

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

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

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

### STAKEHOLDER SCHEME

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### 15. FUNDS FOR THE YEAR ENDING 31 AUGUST 2023

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

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

#### *The Designated Funds-*

##### FIXED ASSET FUND

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

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

##### SITE DEVELOPMENT FUND

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

##### WELFARE FUND

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

##### ENDOWMENT FUND

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

##### PENSION RESERVE

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### FUNDS FOR THE YEAR ENDING 31 AUGUST 2022

Total Funds	Unrestricted Funds						Total																																																												
	General	Welfare	Designated Fixed Assets	Pension Reserve	Restricted	Endowment																																																													
	£	£	£	£	£	£																																																													
1 Sept 2021	4,765,172	17,916	3,376,869	(2,902,000)	768,883	62,639	6,089,479																																																												
Surplus(deficit)	1,256,026	3,149		20,000	96,220	(9,724)	1,365,671																																																												
Transfers	(1,513,978)		2,379,081		(865,103)																																																														
Actuarial gain				2,882,000			2,882,000																																																												
31 Aug 2022	4,507,220	21,065	5,755,950			52,915	10,337,150																																																												
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Restricted Funds</th> <th style="text-align: center;">At 1 Sept 2021 £</th> <th style="text-align: center;">Income £</th> <th style="text-align: center;">Expenditure £</th> <th style="text-align: center;">Transfers £</th> <th style="text-align: center;">At 31 Aug 2022 £</th> </tr> </thead> <tbody> <tr> <td>Building Fund-Therapy Hub</td> <td style="text-align: right;">768,883</td> <td style="text-align: right;">100,000</td> <td style="text-align: right;">(3,780)</td> <td style="text-align: right;">(865,103)</td> <td></td> </tr> <tr> <td>Garden</td> <td></td> <td style="text-align: right;">2,022</td> <td style="text-align: right;">(2,022)</td> <td></td> <td></td> </tr> <tr> <td>Parents Contributions</td> <td></td> <td style="text-align: right;">26,291</td> <td style="text-align: right;">(26,291)</td> <td></td> <td></td> </tr> <tr> <td>Building maintenance grant</td> <td></td> <td style="text-align: right;">104,326</td> <td style="text-align: right;">(104,326)</td> <td></td> <td></td> </tr> <tr> <td>Teachers pay grant</td> <td></td> <td style="text-align: right;">31,551</td> <td style="text-align: right;">(31,551)</td> <td></td> <td></td> </tr> <tr> <td>Teachers pension grant</td> <td></td> <td style="text-align: right;">87,432</td> <td style="text-align: right;">(87,432)</td> <td></td> <td></td> </tr> <tr> <td>PE and sport grant</td> <td></td> <td style="text-align: right;">13,000</td> <td style="text-align: right;">(13,000)</td> <td></td> <td></td> </tr> <tr> <td>Covid catch up grant</td> <td></td> <td style="text-align: right;">51,255</td> <td style="text-align: right;">(51,255)</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">768,883</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">415,877</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">(319,657)</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">(865,103)</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"></td> </tr> </tbody> </table>								Restricted Funds	At 1 Sept 2021 £	Income £	Expenditure £	Transfers £	At 31 Aug 2022 £	Building Fund-Therapy Hub	768,883	100,000	(3,780)	(865,103)		Garden		2,022	(2,022)			Parents Contributions		26,291	(26,291)			Building maintenance grant		104,326	(104,326)			Teachers pay grant		31,551	(31,551)			Teachers pension grant		87,432	(87,432)			PE and sport grant		13,000	(13,000)			Covid catch up grant		51,255	(51,255)				768,883	415,877	(319,657)	(865,103)	
Restricted Funds	At 1 Sept 2021 £	Income £	Expenditure £	Transfers £	At 31 Aug 2022 £																																																														
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# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### 16. ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2023

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

### ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2022

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

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

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

# Moor House School & College

## Notes to the Financial Statements For the Year Ending 31<sup>st</sup> August 2023

### 18. CONTRACTS AND COMMITMENTS

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

### 19. FINANCIAL COMMITMENTS

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

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

None of the operating leases related to land and buildings.

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

### 20. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

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

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

### 21. AUDITOR'S REMUNERATION

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