



Annual Report and Accounts 2023-24



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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 2024.

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

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

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

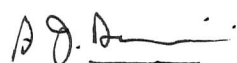
A major project is reconfiguring the dining and catering facility to provide for significantly increased dining capacity including a quiet area for those students requiring a lower arousal environment. Unfortunately, the dining hall roof has been found to be constructed over 50 years ago using RAAC which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

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

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

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

Stuart Dennison,
Chair of Trustees & Governors



Trustees' Report

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

Moor House's Vision

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

Strategy, Objectives and Activities

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

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

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

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

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

Moor House achieves its vision and aims by:

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

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

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

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

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

Achievements and Performance

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

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

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

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

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

- C. To enhance facilities for students and staff

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

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

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

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

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

Student Achievement and Performance - School

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

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

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

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

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

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

Student Achievements & Performance - College

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

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

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

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

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

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

Moor House Research and Training Institute Achievements & Performance

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

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

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

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

Links with the Community and Fundraising

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

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

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

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

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

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

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

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

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

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

Estates

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

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

Plans for the Future

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

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

Our Finances

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

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

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

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

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

Reserves and Reserve policy

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

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

Going concern

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

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

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

Structure, Governance and Management

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

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

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

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

Organisation structure

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

The sub-committees of Moor House were:

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

Trustees (membership of sub-committees in brackets)

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

Governors

All Trustees, as listed above plus

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

Key Officers

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

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

Organisation management

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

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

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

Other Relationships

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

Risk Management

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

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

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

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

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

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

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

Trustee and Governor Recruitment and Training

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

Trustees' Responsibilities

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

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

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

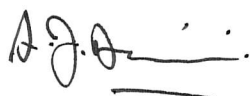
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate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

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

Auditors

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

BY ORDER OF THE BOARD OF TRUSTEES

A handwritten signature in black ink, appearing to be 'A.J.A.' followed by a horizontal line and a period.

Date: 31 MARCH 2025

Acknowledgements

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

Professional Advisers and Key Information

Auditors:

Moore Kingston Smith LLP

9 Appold Street

London EC2A 2AP

Bankers:

Lloyds Bank plc

21 Station Avenue

Caterham

Surrey CR3 6YT

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

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

Registered Office:

Moor House School & College

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

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

Moor House School & College

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's Responsibilities for the audit of the financial statements

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

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

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

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

Moor House School & College

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

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

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

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

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

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

Our approach was as follows:

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

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

Moor House School & College

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

Use of our report

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

Moore Kingston Smith LLP

Statutory auditor

14 April 2025

9 Appold Street
London
EC2A 2AP

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

Moor House School & College

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

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

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

All transactions are derived from continuing activities

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

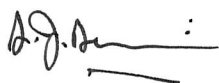
Moor House School & College

Balance Sheet As at 31st August 2024

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

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

S Dennison - Chair



D Marnham - Trustee



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

Moor House School & College

Cash Flow For the Year Ending 31st August 2024

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

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

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

CASH AT BANK AND CASH EQUIVALENTS

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

ANALYSIS OF CHANGES IN NET CASH AND EQUIVALENTS

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

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

Moor House School & College

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

1. POST BALANCE SHEET EVENT

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

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

2. ACCOUNTING POLICIES

2.1 Accounting Convention and Going Concern

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

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

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

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

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

Moor House School & College

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

2.2 Charitable Funds

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

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

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

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

2.3 Income

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

2.4 Expenditure

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

2.5 Tangible Fixed Assets

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

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

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

2.6 Impairment of Fixed Assets

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

Moor House School & College

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

2.7 Debtors

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

2.8 Liabilities and Provisions

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

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

2.9 Cash and cash equivalents

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

2.10 Financial Instruments

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

2.11 Operating Leases

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

2.12 Accounting estimates and areas of judgment

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

Moor House School & College

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

2.13 Pension Schemes

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

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

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

2.14 Grants

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

Moor House School & College

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

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

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

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

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

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

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

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

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

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

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

Moor House School & College

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

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

Moor House School & College

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

8. TOTAL EXPENDITURE	Education	Fundraising & Marketing	Governance	2024 Total	2023 Total
	£	£	£	£	£
Support Service Costs:					
Admin, Maint, Finance, HR, IT	838,894	-	-	838,894	806,941
Fundraising & Marketing	-	83,368	-	83,368	96,245
Governance	-	-	70,421	70,421	54,369
	<u>838,894</u>	<u>83,368</u>	<u>70,421</u>	<u>992,683</u>	<u>957,555</u>
Direct Charitable Costs	10,995,805	-	-	10,995,805	10,352,484
	<u>11,834,699</u>	<u>83,368</u>	<u>70,421</u>	<u>11,988,488</u>	<u>11,310,039</u>

9. TANGIBLE FIXED ASSETS

	Total	IT & other Equipment	Motor Vehicles	Freehold Land & Buildings	Leasehold Buildings	Projects L&B WIP
	£	£	£	£	£	£
COST						
At 1 September 2023	10,263,633	578,638	169,180	9,406,482	109,333	-
Additions	502,516	152,561	24,320	44,418	-	281,217
Disposals	(11,940)	-	(11,940)	-	-	-
	<u>10,754,209</u>	<u>731,199</u>	<u>181,560</u>	<u>9,450,900</u>	<u>109,333</u>	<u>281,217</u>
	<u>10,754,209</u>	<u>731,199</u>	<u>181,560</u>	<u>9,450,900</u>	<u>109,333</u>	<u>281,217</u>
DEPRECIATION						
At 1 September 2023	2,388,263	320,474	157,098	1,851,437	59,254	-
Charge for the Year	265,398	62,264	12,639	188,308	2,187	-
Disposals	(11,940)	-	(11,940)	-	-	-
	<u>2,641,721</u>	<u>382,738</u>	<u>157,797</u>	<u>2,039,745</u>	<u>61,441</u>	<u>-</u>
	<u>2,641,721</u>	<u>382,738</u>	<u>157,797</u>	<u>2,039,745</u>	<u>61,441</u>	<u>-</u>
NET BOOK Amount						
At 1 September 2023	7,875,370	258,164	12,082	7,555,045	50,079	-
At 31 August 2024	8,112,488	348,461	23,763	7,411,155	47,892	281,217
	<u>8,112,488</u>	<u>348,461</u>	<u>23,763</u>	<u>7,411,155</u>	<u>47,892</u>	<u>281,217</u>

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

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

Moor House School & College

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

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

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

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

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

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

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

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

Moor House School & College

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

14. PENSION SCHEMES

LOCAL GOVERNMENT PENSION SCHEME

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

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

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

The key assumptions used by the actuary were:

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

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

- Males	20.4	20.5
- Females	24.4	24.4

Longevity in years at age 65 retiring in 20 years:

- Males	21.4	21.5
- Females	25.8	25.9

Reconciliation of scheme assets and liabilities:

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

Moor House School & College

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

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

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

TEACHERS' PENSION SCHEME

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

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

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

STAKEHOLDER SCHEME

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

Moor House School & College

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

15. FUNDS FOR THE YEAR ENDING 31 AUGUST 2024

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

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

The Designated Funds- FIXED ASSET FUND

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

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

SITE DEVELOPMENT FUND

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

WELFARE FUND

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

ENDOWMENT FUND

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

Moor House School & College

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

16. ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2024

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

ASSET ATTRIBUTION FOR THE YEAR ENDING 31 AUGUST 2023

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

Moor House School & College

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

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

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

Moor House School & College

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

18. CONTRACTS AND COMMITMENTS

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

19. FINANCIAL COMMITMENTS

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

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

None of the operating leases related to land and buildings.

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

20. AUDITOR'S REMUNERATION

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

21. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

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

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

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