

REGISTERED COMPANY NUMBER: 06892512 (England and Wales)
REGISTERED CHARITY NUMBER: 1133591

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2022**

FOR

WESTWOOD MONTESSORI LIMITED

Bentens
Chartered Certified Accountants
Abbey House
51 High Street
Saffron Walden
Essex
CB10 1AF

WESTWOOD MONTESSORI LIMITED

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FOR THE YEAR ENDED 31 JULY 2022**

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WESTWOOD MONTESSORI LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06892512 (England and Wales)

Registered Charity number

1133591

Registered office

The Stack Yard
Little Sampford
Saffron Walden
Essex
CB10 2SA

Trustees

Mrs E Barclay Administrator
Mrs R Chappell Teaching Assistant
A J Wisbey Farmer

Company Secretary

Mrs R Chappell

Independent Examiner

Bentens
Chartered Certified Accountants
Abbey House
51 High Street
Saffron Walden
Essex
CB10 1AF

Approved by order of the board of trustees on 5 May 2023 and signed on its behalf by:

A J Wisbey - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WESTWOOD MONTESSORI LIMITED

Independent examiner's report to the trustees of Westwood Montessori Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bentens

Bentens
Chartered Certified Accountants
Abbey House
51 High Street
Saffron Walden
Essex
CB10 1AF

5 May 2023

WESTWOOD MONTESSORI LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	27,000	-
Other income		-	1,000
Total		<u>27,000</u>	<u>1,000</u>
EXPENDITURE ON			
Charitable activities			
Cost of generating voluntary expenses		14	62
Other		27,083	9,200
Total		<u>27,097</u>	<u>9,262</u>
NET INCOME/(EXPENDITURE)		(97)	(8,262)
RECONCILIATION OF FUNDS			
Total funds brought forward		178	8,440
TOTAL FUNDS CARRIED FORWARD		<u>81</u>	<u>178</u>

The notes form part of these financial statements

WESTWOOD MONTESSORI LIMITED

**BALANCE SHEET
31 JULY 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		14,321	1,018
CREDITORS			
Amounts falling due within one year	5	(14,240)	(840)
NET CURRENT ASSETS		<u>81</u>	<u>178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		81	178
NET ASSETS		<u>81</u>	<u>178</u>
FUNDS	6		
Unrestricted funds		<u>81</u>	<u>178</u>
TOTAL FUNDS		<u>81</u>	<u>178</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

WESTWOOD MONTESSORI LIMITED

BALANCE SHEET - continued
31 JULY 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 May 2023 and were signed on its behalf by:

A J Wisbey - Trustee

E Barclay - Trustee

R Chappell - Trustee

The notes form part of these financial statements

WESTWOOD MONTESSORI LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	27,000	-

WESTWOOD MONTESSORI LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other income	1,000
EXPENDITURE ON	
Charitable activities	
Cost of generating voluntary expenses	62
Other	9,200
Total	9,262
NET INCOME/(EXPENDITURE)	(8,262)
RECONCILIATION OF FUNDS	
Total funds brought forward	8,440
TOTAL FUNDS CARRIED FORWARD	178

WESTWOOD MONTESSORI LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	840	840
Accrued expenses	13,400	-
	<u>14,240</u>	<u>840</u>

6. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	178	(97)	81
	<u>178</u>	<u>(97)</u>	<u>81</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,000	(27,097)	(97)
	<u>27,000</u>	<u>(27,097)</u>	<u>(97)</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	8,440	(8,262)	178
	<u>8,440</u>	<u>(8,262)</u>	<u>178</u>
TOTAL FUNDS			

WESTWOOD MONTESSORI LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,000	(9,262)	(8,262)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,000</u>	<u>(9,262)</u>	<u>(8,262)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	8,440	(8,359)	81
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,440</u>	<u>(8,359)</u>	<u>81</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,000	(36,359)	(8,359)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>28,000</u>	<u>(36,359)</u>	<u>(8,359)</u>

WESTWOOD MONTESSORI LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

WESTWOOD MONTESSORI LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Rents received	27,000	-
Other income		
No description	-	1,000
	<hr/>	<hr/>
Total incoming resources	27,000	1,000
 EXPENDITURE		
Charitable activities		
Bank charges	14	62
Other		
Rates	26,800	8,900
Legal & Professional	270	-
General expenses	13	300
	<hr/>	<hr/>
	27,083	9,200
	<hr/>	<hr/>
Total resources expended	27,097	9,262
	<hr/>	<hr/>
Net expenditure	(97)	(8,262)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements