

Charity Number 1136552

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## **Montessori Education for Autism**

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Report of the Trustees  
and  
Independently Examined Financial Statements  
for the year ended 31 December 2024

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## Montessori Education for Autism

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**Montessori Education for Autism**

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**Trustees of the Charity**

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Wendy Fidler	**	<i>Chair, Academic Director</i>
Roger Patenall	**	<i>Treasurer</i>
Shalini Modi	**	
Katalin Lovassy		
Ashok Kumar		
Rachel Spooner		
David Stott		
Delphine Marcillaud		
Nick Tedstone		

\*\* *Members of the Executive Committee*

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**Reference and administrative details of the charity**

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Charity Registered Number 1136552

Registered Office

Montessori House, 135 Westcombe Hill, Blackheath, London, SE3 7DP

Bankers

CAF Bank Ltd

Insurance Brokers

Northern Counties Insurance LLP

Third Sector Protect

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**Montessori Education for Autism**


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**Statement of Financial Activities**

for the year ended 31 December 2024

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		<b>Restricted Funds 2024 £</b>	<b>Unrestricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<i>Total funds 2023 £</i>
	Note				
<b>Incoming resources</b>					
Voluntary income	1		57,596	57,596	75,366
Activities	2		15,787	15,787	21,632
Investment Income	3		202	202	296
<b>Total Incoming Resources</b>		<u>0</u>	<u>73,585</u>	<u>73,585</u>	<u>97,294</u>
<b>Resources Expended</b>					
Charitable activities	4		78,234	78,234	107,429
Governance costs	5		500	500	600
<b>Total resources expended</b>		<u>0</u>	<u>78,734</u>	<u>78,734</u>	<u>108,029</u>
<b>Movement in total funds for the year</b>		0	(5,149)	(5,149)	
Total funds at 1 January 2024		0	18,838	18,838	
<b>Total funds at 31 December 2024</b>		<u>0</u>	<u>13,689</u>	<u>13,689</u>	

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**Montessori Education for Autism**

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**Balance Sheet**as at 31 December 2024

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		<b>2024</b>		<b>2023</b>	
	Note	£	£	£	£
<b>Current Assets</b>					
Petty Cash Floats		387		372	
Debtors	7	2,750		3,481	
Total at Bank		10,532		15,696	
		<u>13,669</u>		<u>19,549</u>	
<b>Creditors</b>					
Due within one year	8	-		731	
		<u>13,669</u>		<u>18,818</u>	
		<u><b>13,669</b></u>		<u><b>18,818</b></u>	
<b>Charity Funds</b>					
Unrestricted Funds	9	13,669		18,818	
Restricted Funds	9	-		-	
		<u><b>13,669</b></u>		<u><b>18,818</b></u>	

The notes and policies on pages 4 to 6 form part of these Financial Statements

The Financial Statements were approved by the Trustees on April 11th, 2025  
and signed on their behalf by:



Roger Patenall FCA

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## Montessori Education for Autism

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### Notes to the Financial Statements

for the year ended 31 December 2024

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	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>1 Voluntary Income</b>				
Donations		43,478	43,478	57,870
Gift Aid		14,048	14,048	17,496
	-	57,526	57,526	75,366
<b>2 Income from Activities</b>				
Registrations	-	180	180	420
Donations to Nurture Groups	-	14,633	14,633	18,760
Donations for SEN & Waldon Training	-	450	450	1,760
Other fundraising	-	594	594	692
	-	15,857	15,857	21,632
<b>3 Investment Income</b>				
Bank Interest		202	202	296
<b>4 Expenditure on Charitable Activity</b>				
Summary by Fund Type:				
General Overheads		1,810	1,810	1,862
Administration costs		8,165	8,165	6,314
Nurture Groups		63,008	63,008	91,943
Training		5,425	5,425	7,285
MEfA Fundraising Events		326	326	645
	-	78,734	78,734	108,049
Summary by expenditure type:				
Overheads and Admin		9,975	9,975	8,176
Nurture Groups		63,008	63,008	91,943
Training		5,425	5,425	7,285
MEfA Conference & Events		326	326	645
		78,734	78,734	108,049

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## Montessori Education for Autism

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### Notes to the Financial Statements, continued

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		2024	2023		
		£	£		
5	<b>Employee</b>				
	In 2023 there were no employees (2023 - one) involved in the provision of charitable activity				
	There were no employees whose annual remuneration was £60,000 or more.				
6	<b>Governance Costs</b>				
	Accountancy Costs	500	600		
			-		
			-		
		<u>500</u>	<u>600</u>		
7	<b>Net Income</b>				
	This is stated after charging Accountancy Fees £500 (2023 - £600)				
	During the year, no Trustee received any remuneration for acting as a Trustee (2023 - nil)				
	During the year, no Trustee received any benefits in kind (2023- nil)				
	During the year, no Trustee received any reimbursement of expenses (20223 - nil)				
8	<b>Debtors</b>				
	Prepayments	-	731		
	Donation Pledged	-			
	Sundry Debtors	2,750	2,750		
9	<b>Creditors</b>				
	Expenses to be settled within one year	-			
##	<b>Statement of funds</b>				
	Brought Forward	Incoming Resources	Resources	Carried Forward	
	£	£	£	£	
	Unrestricted funds	18,818	73,585	78,734	13,669
	Restricted funds	0			0
		<u>18,818</u>	<u>73,585</u>	<u>78,734</u>	<u>13,669</u>

**1. Basis of preparation of the Financial Statements**

The Financial Statements have been prepared using the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities. The Financial Statements have been prepared in accordance with the Statement of Recommended Practice - "Accounting and Reporting by Charities" and with applicable accounting standards.

The books of account are kept on a Receipts and Payments basis in accordance with Charity Commission advice for a charity of this size. The Financial Statements have been prepared making adjustments to reflect timing differences between the receipt and payment of monies and the year in which the activity takes place.

Payments of deposits to landlords in respect of rent obligations have been carried forward as debtors.

**2. Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for specific purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors and which have been raised by the charity for particular purposes.

**3. Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with accuracy.

Gifts in Kind donated to the charity are included at valuation (subject to de minimis) and recognised as income at the time of receipt.

No amounts are included in the Financial Statements for services donated by volunteers. Donated services or facilities are included in income (subject to de minimis) at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measureable.

Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time funds are received from HMRC.

**4 Resource expended**

All expenditure is accounted for at the time the funds are expended, except where detailed in note 1 above. Where costs cannot be directly attributed to one particular activity they have been allocated, so far as is practicable, on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with the administration of the charity and in compliance with constitutional and statutory requirements.



**Report of the Independent Examiner to the trustees of Montessori Education for Autism for the year ended 31 December 2023.**

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**Respective Responsibilities of the trustees and of the Examiner.**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- (1) examine the accounts under section 145 of the Act;
- (2) follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- (3) state whether particular matters have come to my attention.

**Basis of Independent Examiner's statement.**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement.**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to:

keep accounting records in accordance with section 130 of the Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act, have not been met, and furthermore, there are no matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richard W Carey  
London.

24<sup>th</sup> April, 2024

## **Report of the Trustees for the year ended 31 December 2024**

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The trustees present their Annual Report together with the Financial Statements of Montessori Education for Autism (“the charity” also “MEfA”) for the year ended 31 December 2024. The trustees confirm that the Annual Report and Financial Statements of the charity comply with current statutory requirements, the requirements of the charity’s governing document and the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities.

### **Objectives and Activities.**

The principal objectives of the charity, as defined by the Constitution, are:

- 1) to advance education of children with autism (and conditions related to autism) through methods of learning and education developed by Dr Maria Montessori and in connection with this:
- 2) to provide advice and support to families and carers of children with autism.
- 3) to provide information, advisory and advocacy services, training, day services, education, leisure and recreation for children with autism and to support others making similar provision.
- 4) to promote, conduct and engage in research into autism, and to publish the useful results of such research.
- 5) to collect and disseminate information relating to autism and to exchange such information with other bodies having similar objects.

The principal activities of the charity, are to:

- 1) provide classes during term time aimed at all children, but principally those with special education needs.
- 2) provide post-graduate training to professionals and others with interest in the development of children and the principles of Montessori Education
- 3) provide input to conferences and workshops, both those organized by the charity and by third parties.
- 4) provide support to families and schools by means of telephone and email helplines, and by personal meetings and presentations.

### **Public Benefit and delivering Social Value**

This year, again, all of our activities have provided immediate and visible benefit to those with special needs (principally autism related), their families and their carers. MEfA aims to keep its objects under review and to continue directing its energies to those who may benefit from the expertise of its people

**Structure, governance and management:**

**Organisational structure and decision making:**

Trustees

All trustees give their time voluntarily and received no benefits from the charity in their role as trustees.

The trustees consider that the Board of Trustees provides a wide spectrum of experience to MEfA. This experience covers autism, special needs education, the principles of learning devised by Dr Maria Montessori and others and also provides an insight into care and education in countries other than the United Kingdom.

Risk Management

The trustees are aware of their obligations and the need to provide a safe, healthy environment in which staff, volunteers, visitors and clients and their families can have confidence.

Policies are in place, and are reviewed on a regular basis, covering, inter alia, Protection of Children and Vulnerable People; Health and Safety, Use of Cameras and Mobile Recording Devices, Data Protection and Staff, Trustee and Visitor protocols, which include induction into the ethics, standards and procedures of MEfA.

**Achievements and Performance:**

Activity Report

All our child and parent activities, and assessments, are held at Montessori House. These groups continue their evolution from an Early Intervention Class for very small children and their parents with a strong focus on developing children's social, sensory, communication, language and coordination skills. Our flagship project, the Montessori Moles after-school nurture group for children ages 4-12 years, is often operating at capacity, helping children who are struggling to access their education at primary school because of difficulties associated with autism, such as sensory issues, social, communication and physical difficulties, anxiety, low self-esteem and poor self-regulation which often leads to behavioural problems.

We now have the following groups running each week during term time:

- Baby Montessori (children aged up to 18 months);
- Toddler Montessori (children aged from 15–36 months);
- Montessori Inclusive School (children aged from 2-12 years: 5 weekly groups);
- Montessori Moles: After-School Nurture Group (aged 4-12 years);
- Forest School / Wellbeing Sessions (two weekly groups for all ages);

We are hugely indebted to the teachers, volunteers and interns who have supported our activities again this year; we have a continuing stream of interest and enquiries about this aspect of our work. We are grateful also to the young people from overseas who spend time with us in spite of the procedure of obtaining the necessary visas.

By 31 December 2024 we had completed 24 cohorts of the MEfA Montessori post-graduate SEN CPD Short Course: Part 1 - A Blueprint for Observation, and as a result we have trained teachers, psychologists, social workers, early years educators, parents, a choreographer, an environmental designer, and other masters-grade students so they can apply Montessori special education methodology and philosophy to their work, thus providing other avenues for reaching out to children and adults with autism. We are also justifiably proud of our increasing professional links with mainstream organisations.

In 2024 the number of children registered to our various sessions at Montessori House remained below the level pre-pandemic. This was expected and our budgets were reduced accordingly. Building up to our pre-pandemic level of activity is taking time, This aim has been further set back with the introduction by the local authority of areas of 'Low Traffic Networks', resulting in significant road closures at the start and end of each school day. For many families public transport does not provide a viable means of reaching MEfA, and have sadly ceased to attend. We are starting 2025 with moderate activity in all classes.

### **Financial matters**

#### **Funding**

The total income of MEfA for 2024 was £73,585 (2023 - £97,294). Expenditure amounted to £78,734 (£108,029 in 2023). General overheads in 2024 amounted to £1,810 (2023 - £1,862). Every item of expenditure has been scrutinised and the reduction in overhead reflects this. The trustees believe that this level of overhead is acceptable for a charity of this size and includes: Subscriptions made, Insurance, Fundraising, Bank and credit card charges and Professional Fees.

These financial results reflect the ongoing challenging fundraising climate faced by MEfA in 2024, but also demonstrate the responsive manner in which the trustees have been able to match much of the expenditure to the income available. In line with many organisations in similar sectors, it is proving challenging to match our existing financial model to the increases in energy and utility costs. The trading loss of £10,700 in the accounts is accounted for by both a shortfall in parent donations for classes and increases in utility costs.

The trustees attach great importance and commensurate effort into raising as much of our financial needs from the activities run on a regular basis, and thereby minimise our dependence upon grants from outside donors. This policy will continue during 2025 and we expect the coming year to be equally challenging. Nevertheless, MEfA is extremely grateful to the donors listed below, and acknowledges that such donations will continue to be a vital part of our funding programme.

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## Montessori Education for Autism

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### Donations

During 2024 grants, donations (including donations in kind) and funds were received from the following:

The Stephen Taylor Foundation  
The Bimal Family  
The Souter Charitable Trust  
The Page Family  
The Elder Family  
The Arthur Family  
Design for Print  
Shalini Modi  
Babs Oduwale  
Paola Torrani

MEfA is grateful to all donors, including many whose time has been freely given but are not acknowledged above.

### Expenditure

As noted elsewhere, trustees are not reimbursed in respect of their activities as trustees and no expenses have been reimbursed to trustees during the year.

In accordance with Charity Commission guidelines the accounts have been kept using the receipts and payments method. In the Financial Statements, Deposit rents paid to agents of the landlord in respect of the properties at 135 and 135A Westcombe Hill are carried forward as prepayments. Payment of insurance premia for 2025 has been made in December 2024 on behalf of the charity. The charge is carried forward as a prepayment whilst a creditor is carried forward for reimbursement of the payment to the insurer. Deposits received in advance of future year programmes are carried forward as creditors.

As anticipated 12 months ago, our energy costs increased year on year by about 75%. The next renewal is due in September this year, and some easing of costs is anticipated, with gas prices expected to decrease by about 20%. On the other hand we are seeing an increase in water costs in the region of 150%, turning a relatively insignificant expense into a large expense for which there is no competitive supplier.

### Reserves

The trustees are aware that the level of reserves is below an ideal level. All leaseholds are subject to three month notice of cancellation periods and the landlord holds deposits against much of this liability. Other than these leases the charity has no liabilities.

### **Investment Review**

MEfA funds not immediately required are held on a bank deposit account. Investment returns have, for some years, been negligible. However, 2024 generated modest income although the trend so far in 2025 is for interest rates to fall. The trustees consider that any extra returns that may be earned by seeking other uses for funds are outweighed by the inherent risks in taking such action

### **Plans for the future and appreciation**

At the time of preparation of this report, the outlook for 2024 remains very unclear, in spite of the success of the Covid vaccines programme there still remains the possibility of future infection.

Our Forest School continues to be developed and is evolving with an eye to the future. Elsewhere our plans are all focussed on preparation of the environment and, in particular, staff training, to ensure that we are well prepared should numbers of children attending MEfA recover.

We are confident that, whatever challenges are encountered, we will continue to offer as full a range as possible of activities through 2024. MEfA, in turn, could not operate without the continuing efforts of our staff, volunteers, donors and families for which we place on record our heartfelt thanks.

This report was approved by the Trustees on 28<sup>th</sup> April 2024 and signed on their behalf by:



Wendy Fidler