



WILLOW TREE STEINER SCHOOL LTD

ACCOUNTS

YEAR ENDED 31 AUGUST 2021

Charity Number 1137361
Company Registration Number 07032113

Blessing on this school of ours,
Bless the dolls, toys and the flowers,
Bless the adults who come here,
All the creatures far and near,
Bless the children every one,
Help them share and have some fun,
Bless their work and bless their play,
Happily through every day.

WILLOW TREE STEINER SCHOOL LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

CONTENTS	PAGE
Legal and Administrative Information	2 to 3
Trustees' annual report	4 to 8
Independent Examiner's Report	9
Statement of financial activities	10
Balance sheet	11
Notes to the Accounts	12 to 17

WILLOW TREE STEINER SCHOOL LTD

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2021

Status

The Willow Tree Steiner School is a company limited by guarantee (registration number 07032113) and granted charitable status by the Charity Commission on 9th August 2010 under number 1137361.

Registered Office

11 Nicholas Road
Easton
Bristol BS5 0LX

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Isabella Douglas	Safeguarding (resigned April 2021)
Jessica Dicks	Treasurer
Rebecca Carnegie	Wellbeing (resigned Sept 2020)
Joanna Howes	(resigned August 2021)
Jo Anne Lovemore	
Jessica Wheeler	(resigned February 2021)
Janet Coles	(appointed March 2021)
Doron Shaltiel	(appointed May 2021)
Jean Goubert	(appointed Oct 2020, resigned January 2021)

Trustees/Directors appointed/terminated after year end:

Pieta Karoniemi	(appointed November 2021)
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Staff

Elodie Rummage	Lead Teacher Willow Tree Kindergarten Manager both kindergartens
Lily Clark	Lead Teacher and manager, Willow Tree Little Kindergarten
Philippa Gibbins	Deputy, WTK
Elizabeth Harper	Assistant, & SENCO WTK
Phoebe Crum	Afternoon Teacher WTK
Floredia Hrisikou	Deputy & Senco WTLK
Sara Canamero Escobar	Assistant WTLK
Rose Douglas	Assistant, WTLK
Patri Dominguez de Terry	Afternoon teacher, WTLK
Inga Dinham	Administrator
Jan Coles	Parent and Child Teacher (Sept-Oct 2020)
Patri Dominguez de Terry	Parent and Child Teacher (from April-July 2021)

WILLOW TREE STEINER SCHOOL LTD

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2021

Independent Examiners

Jo Trowbridge MAAT
Bristol Community Accountants CIC
The Park
Daventry Road
Knowle
Bristol
BS4 1DQ

Bankers

The Co-operative Bank
Delf House
Southway
Skelmersdale
WN8 6WT

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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

The Directors

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

Governing Document

Willow Tree Steiner School Ltd is a charitable company limited by guarantee, incorporated on 28th September 2009 and registered as a charity on August 9th 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is governed by a management Committee. The charity may by ordinary resolution appoint a person who is willing to act to be a Director; and determine the rotation in which any additional Directors are to retire. Members of the Management Committee are Directors of the company and Charity Trustees and guarantee to contribute £1 in the event of the winding up of the company.

Public benefit

The Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Aims and Objects of the Charity

Our charity's purposes as set out in the objects contained in the company's memorandum of association are "To advance the education of children by: -

- 1) Establishing and running a school or schools in accordance with Steiner-Waldorf educational principles in Bristol and the surrounding area by initially establishing a kindergarten;
- 2) To advance and promote Steiner-Waldorf education to the educational community and the wider public.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2021

Summary of Main Activities

At Willow Tree Kindergarten St Werburghs our school year began in September 2020 welcoming 7 returning children, and 4 new starters through our doors, with 3 older children leaving during or at the end of the term. January saw 7 new starters, with 2 children leaving at the end of term. In the summer term there were 2 new starters after the Easter holiday, and after the half term break saw 2 new children, with 1 child leaving. The summer term ended with 18 children on our register, with 4 children moving on from our setting.

At Willow Tree Little Kindergarten we began in September with 14 children. During the year we had 4 children start, with some older children leaving during the year. We ended the year with 16 children, with 8 children moving on from our setting.

We were open 5 mornings a week and 3 afternoons.

Each Kindergarten "day" has its own activity such as baking or painting, but the structure of each is the same. The strong rhythm of the days and the repetition that each week brings with it an in-built discipline. This creates a safe and secure environment for the children which enables more effective learning and reduces the needs for additional discipline.

Daily Domestic and Artistic Activities:

Monday	Baking; Gardening
Tuesday	Cleaning, polishing and mending; Seasonal craft activity
Wednesday	Painting; Eurythmy
Thursday	Baking; Seasonal craft activity
Friday	Soup making; Forest School walk

As well as the daily and weekly routine of the kindergarten, festivals mark the yearly rhythm and are an excellent way of celebrating the seasons of the year, as well as aiming to awaken awe, wonder and reverence for the spirit that lives in our true humanity. This year we tried to hold as many festivals as we could given the restrictions Covid 19 placed upon us. Many festivals were celebrated at Kindergarten with just staff and children, so we could abide by social distancing guidance.

In September we celebrated Michaelmas with the children with Mother Earth visiting outside at both our settings. In November we held lantern walks to celebrate Martinmas. In February children made a candle to celebrate Candlemas, and on Good Friday we celebrated Easter with an Easter egg hunt and puppet show in local green spaces. In May we celebrated Mayday by the children dancing round a Maypole

We also like to celebrate each child, and birthdays are a wonderful way for the children to learn about each other. Each year we ask parents to tell us a little history of their child – when they were born and what significant events have happened in the year. In this way, we can tell an individual birthday story for everyone.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2021

Due to social distancing guidance, we were unable to ask families to support the Kindergartens in attending work days.

We held zoom parents evenings this year, which were not as connecting an experience as an in person meeting, but were appreciated by the parents none the less.

Our Parent and Child groups ran during the September and October as an outside session, in the garden of the St Werburghs City Farm. The groups were then cancelled due to restrictions imposed by government under Coronavirus 19 legislations, or by our landlord in response to the legislations. Once the January – March 2021 lockdown was eased, we began running the groups again, at a new venue – St Anne's Church in Easton. The groups were run by a new leader, **Patri Dominguez de Terry**.

Summary of Main Achievements

Covid 19 continued to present huge constraints on the business, both in numbers of children attending and in additional measures being put in place to prevent spread of the virus. The numbers of new children wishing to take up a place dropped dramatically in comparison to previous years, both in September and in January, with some families delaying the start, and others opting to keep their child at home completely. We had to increase the level of cleaning that staff needed to undertake at the end of sessions, and regularly review and amend risk assessments. Parents were not invited into the setting for festivals and we could not hold our annual fundraising fair.

The lockdown in January 2021 also presented challenges for the Kindergartens. As Early Years settings we were not asked to close by the new legislation to prevent spread of Covid 19, although schools were closed to pupils other than key worker family's. This created a strain on our staff mental health, as many questioned the difference in risk between schools and early years.

Staff wellbeing and the children's wellbeing were themes that dominated this year. The staff were focussing on supporting the children's mental health and wellbeing, and providing a safe environment for them to be apart from their parents after protracted periods of being at home, and to support them as they learnt and explored and processed. Where possible the managers and trustees alleviated pressure on staff. At Willow Tree Little Kindergarten the staff and trustees decided that we should stop offering hot lunches from January 2021, as this was a decision that would quickly reduce strain on Tuesday-Thursday.

Our letting for agreement Willow Tree Little Kindergarten at Avanti was due to lapse at the end of 2021, so we began the search for new premises. We were then offered another academic year at Avanti, which was a huge relief for the staff as the additional burden of moving premises was weighing heavily on them.

Both settings continued their work on the Bristol Standard – a self-evaluation framework submitted to and validated by our local authority.

We were very lucky to have appointed Patri Dominguez de Terry to teach the afternoons at Little Kindergarten from September 2020, and then to lead our Parent and Child groups from April 2021. She is an experienced and talented teacher and quickly became a valued member of the team.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2021

Sadly she handed in her notice at the end of the summer term, as did Lizzie Harper, so over the summer 2021 we were recruiting an afternoon teacher for Willow Tree Little Kindergarten, and an assistant and SENCO for Willow Tree Kindergarten, and leader for Parent and Child.

Statement of policy on reserves

It is the policy of the trustees to ensure that the charity has sufficient reserves to ensure its long-term viability; to maintain service levels and to meet the charity's liabilities.

Risk review

The Trustees have assessed the major risk to which the organisation is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to major risks.

Internal risks are minimised by the implementation of effective systems and control procedures, which ensure appropriate authorisation of all transactions and projects and consistent quality of delivery for all operational aspects of the charity.

Further financial review

We increased our fees and salaries in line with inflation again this year.

The ongoing COVID 19 pandemic continued to threaten our financial position. We had consistently lower levels of children in our settings than in previous years, due to families deciding not to send their children to childcare, or delaying their start until cases of Covid 19 had reduced or lockdowns had finished. We also had increased costs related to cleaning products, and to paying staff for their time to undertake longer and more intensive cleaning of the settings and equipment.

In April 2021 the Trustees took the decision to re start the Parent and Child groups, but Covid 19 risk assessments meant that we had to run the sessions with lower numbers of families in attendance. This meant that the income from the groups did not cover all the costs, and the groups ended the year with a loss. However, the Trustees felt that the benefits of having the groups running and acting as a 'feeder' for both our Kindergartens was worth the loss in the short term.

Due predominantly to the lower numbers of children, but also increased staffing and cleaning costs, both our Kindergartens ended the year at a loss.

The trustees anticipate that numbers of children will be greater in 2021-22, and hope to recoup some of the losses sustained in 2020-21. The Trustees engage to undertake a full financial review during the year, to evaluate income and outgoings over the years of the pandemic, and look to financially future proof the business from ongoing impacts of Covid.

The trustees are still committed to keeping a financial reserve with the long term aim of finding our own premises, for one or both kindergartens.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2021

Responsibilities of the Trustees

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006 and the Charities Act 2011.

In particular, the Companies Act 2006 and charity law require the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:

..... Date2022

Jessica Dicks Trustee

..... Date2022

Janet Coles Trustee

WILLOW TREE STEINER SCHOOL LTD

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2021

I report on the accounts of the company for the year ended 31st August 2021 which are set out on pages 10 to 17.

Respective responsibilities of Trustees and Independent Examiner

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Jo Trowbridge MAAT
Bristol Community Accountants CIC
Bristol BS4 1DQ

.....

Date2022

WILLOW TREE STEINER SCHOOL LTD

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	2	1,210	-	1,210	12,278
Charitable activities	3	139,004	-	139,004	149,708
Total		140,214	-	140,214	161,986
Expenditure On:					
Charitable activities	5	155,129	-	155,129	161,269
Other	6	1,053	-	1,053	1,181
Total		156,182	-	156,182	162,450
Net incoming resources		(15,968)	-	(15,968)	(464)
Net movement in funds		(15,968)	-	(15,968)	(464)
Total funds at 1 September 2020		43,575	-	43,575	44,039
Total funds at 31 August 2021	14	27,607	-	27,607	43,575

All of the activities of the charity are classed as continuing

The notes on pages 12 to 17 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 18 for full comparative for 2020

WILLOW TREE STEINER SCHOOL LTD

BALANCE SHEET

YEAR ENDED 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	66	818
Current assets			
Debtors	11	5,395	3,613
Cash at bank and in hand		40,888	42,336
		<u>46,283</u>	<u>45,949</u>
Creditors : Amounts falling due within one year	12	(18,692)	(3,142)
Net current assets (liabilities)		27,591	42,807
		<u>27,591</u>	<u>42,807</u>
Creditors : Amounts falling due after one year	13	(50)	(50)
Net assets		<u>27,607</u>	<u>43,575</u>
Funds			
Unrestricted funds	15	27,607	43,575
		<u>27,607</u>	<u>43,575</u>

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on and are signed on their behalf by:

.....
Jessica Dicks - Director

.....
Janet Coles - Director

The notes on pages 12 to 17 form part of these financial statements

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

1 Accounting policies

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2015, as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019 and with the Charities Act 2011 and Companies Act 2006. - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- b) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.
- d) Income from donations is included in income when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- e) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- f) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- g) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- h) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- i) 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.
- j) Depreciation is calculated so as to write off the cost of an asset in equal instalments over their estimated useful economic lives as follows:
- | | |
|-----------------------|---------|
| Fixtures and fittings | 2 years |
|-----------------------|---------|
- k) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- l) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

Income and Endowments from:

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donation	-	-	-	100
Job Retention Scheme Grant	865	-	865	11,591
Statutory Sick Pay Grant	345	-	345	566
Miscellaneous	-	-	-	21
	<u>1,210</u>	<u>-</u>	<u>1,210</u>	<u>12,278</u>
<i>Prior year comparative</i>	<u>12,278</u>	<u>-</u>	<u>-</u>	<u>12,278</u>

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FEEE Grant	98,232	-	98,232	111,796
Fees - P&C	3,010	-	3,010	5,101
Fees - WTKG	36,459	-	36,459	31,465
Fees - Other	1,303	-	1,303	1,346
	<u>139,004</u>	<u>-</u>	<u>139,004</u>	<u>149,708</u>
<i>Prior year comparative</i>	<u>149,708</u>	<u>-</u>	<u>149,708</u>	

4 Government Grants

The charitable company receives government grants defined as funding from Bristol City Council and HMRC to fund charitable activities. The total value of such grants in the period ending 31 August 2021 was £99,442 (2020: £123,953). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 August 2021.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

Expenditure On:

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Activities & Materials	791	-	791	1,343
Administrative Costs	1,899	-	1,899	1,708
Catering & Refreshments	2,480	-	2,480	3,113
Equipment & Toys	548	-	548	1,105
Insurance Expense	566	-	566	352
Memberships & Subscriptions	1,060	-	1,060	280
Miscellaneous Expense	40	-	40	79
Premises	20,381	-	20,381	16,855
Salaries	114,192	-	114,192	115,129
Salaries - Admin	10,739	-	10,739	10,557
Agency Staff Costs	100	-	100	1,352
Staffing & Recruitment Costs	212	-	212	237
Training	823	-	823	1,208
Cleaning	401	-	401	983
Bad Debt - written off	13	-	13	6,264
Depreciation	884	-	884	704
	<u>155,129</u>	<u>-</u>	<u>155,129</u>	<u>161,269</u>
<i>Prior year comparative</i>	<u>161,269</u>	<u>-</u>	<u>161,269</u>	

6 Other Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Independent Examination fees	970	-	970	922
Professional Fees	83	-	83	259
	<u>1,053</u>	<u>-</u>	<u>1,053</u>	<u>1,181</u>
<i>Prior year comparative</i>	<u>1181</u>	<u>-</u>	<u>1,181</u>	

7 Net incoming resources for the year

This is stated after charging:

	2021 £	2020 £
Independent Examination fees	<u>970</u>	<u>922</u>

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

8 Staff costs and numbers

The aggregate payroll costs were:

	2021	2020
	£	£
Wages and salaries	122,566	121,691
Employers National Insurance	846	2,647
Employers pension contribution	1,519	1,348
	<u>124,931</u>	<u>125,686</u>

No employee received emoluments of more than £60,000 (2020: £Nil)

The average monthly head count was 13 staff (2020: 12 staff)

The key management personnel of the charity comprise the board of trustees & the senior management. The trustees received no remuneration during the year. The total employee benefits of key management personnel, during the year, total £47,139 (2020: £47,621).

9 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Related party transactions

There were no related party transaction in the year (2020: £nil)

10 Taxation

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

11 Debtors

	2021	2020
	£	£
Fees	5,395	1,303
Other Debtors	-	2,310
	<u>5,395</u>	<u>3,613</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	16,280	394
Other Creditors	992	1,826
Accruals	1,420	922
	<u>18,692</u>	<u>3,142</u>

WILLOW TREE STEINER SCHOOL LTD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

13 Creditors: amounts falling due after one year

	2021 £	2020 £
Refundable deposits	50	50
	<u>50</u>	<u>50</u>

14 Tangible Fixed Assets

	Fixtures & Fittings £	Total
Cost		
At 1 September 2020	1,635	1,635
Additions	133	133
At 31 August 2021	<u>1,768</u>	<u>1,768</u>
Depreciation		
At 1 September 2020	818	818
Charge for the year	884	884
At 31 August 2021	<u>1,702</u>	<u>1,702</u>
Net book value		
At 31 August 2021	<u>66</u>	<u>66</u>
At 1 September 2020	<u>817</u>	<u>817</u>

15 Movement in funds

	At 01-Sep 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Aug 2021 £
Unrestricted funds					
General Fund	43,575	140,214	(156,182)	-	27,607
	<u>43,575</u>	<u>140,214</u>	<u>(156,182)</u>	<u>-</u>	<u>27,607</u>
Total funds	<u>43,575</u>	<u>140,214</u>	<u>(156,182)</u>	<u>-</u>	<u>27,607</u>

16 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
Unrestricted Funds	66	27,541	27,607
	<u>66</u>	<u>27,541</u>	<u>27,607</u>

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

17 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

18 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

		Unrestricted Funds	Restricted Funds	Total Funds 2020
	Note	£	£	£
Income and Endowments from:				
Donations and legacies	2	12,278	-	12,278
Charitable activities	3	149,708	-	149,708
Total		<u>161,986</u>	<u>-</u>	<u>161,986</u>
Expenditure On:				
Charitable activities	5	161,269	-	161,269
Other	6	1,181	-	1,181
Total		<u>162,450</u>	<u>-</u>	<u>162,450</u>
Net incoming resources		(464)	-	(464)
Net movement in funds		<u>(464)</u>	<u>-</u>	<u>(464)</u>
Total funds at 1 September 2019		44,039	-	44,039
Total funds at 31 August 2020	15	<u>43,575</u>	<u>-</u>	<u>43,575</u>