



WILLOW TREE STEINER SCHOOL LTD

ACCOUNTS

YEAR ENDED 31 AUGUST 2023

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 2023

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WILLOW TREE STEINER SCHOOL LTD

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2023

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:

Trustees/Directors in 2022-23

Janet Coles	Chair
Pieta Karoniemi	
Craig Holder (from May 23)	Treasurer
Lesley Griffiths (from May 23)	
Jo-Anne Lovemore (Till December 2022)	
Doron Shaltiel (Till August 2023)	

Staff

Elodie Rummage	Lead Teacher (Big Kindi) Willow Tree Kindergarten St Werburghs , SENDco
Philippa Gibbins	Deputy WTK
Phoebe Crum	Afternoon Teacher WTK
Martha Stark	Assistant (From April 2023)
Veronika Konecna	Unqualified Assistant (Till April 2023)
Alex	Unqualified Assistant (Till April 2023)
David Garcia Jaramillo	Assistant
Morgan Anker	Assistant
Lily Clark	Lead Teacher (Little Kindi) Willow Tree Kindergarten
Floredia Hrissikou	Deputy & SENDco WTLK
Rose Douglas	Afternoon Teacher WTLK
Bryony Warner	Assistant (till March 23)
Susy Jackson Azevedo	Assistant (from April 23)
Andrea Ray	Finance Administrator (till June 23)
Katie Harvey	Finance Administrator (from June 23)
Nicola Tapp	HR & Administrator
Ami Hilliard	Parent and Child Teacher

WILLOW TREE STEINER SCHOOL LTD

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2023

Independent Examiners

Geoff Archer
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 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2023

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 2023

Summary of Main Activities

We continue to run two kindergartens in Bristol. One in St Werburghs which we call Big Kindi and one in Fishponds, known as Little Kindi as well as Parent and Child groups in Easton.

We were open 5 mornings a week and 3 afternoons.

Each Kindergarten "day" has its own activity such as baking, gardening, cleaning, seasonal craft activity, painting, soup making or forest walk, 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.

Big Kindi (St Werburghs)

This has been an eventful year in big Kindi. In April we welcomed Martha as an assistant and SENCO lead. We said goodbye to Veronika's and Alex in the spring after a staff restructure that saw us move towards a fully qualified teaching team. Then at the end of the year Elodie left for her new adventure.

In May the Big Kindi was inspected by Ofsted in April and found to be good in all areas. The report included the following statements

"Children are happy to attend. They separate from their parents and carers with ease and independently hang up their belongings on their named peg. Children confidently lead their own learning and decide where they would like to engage in play."

"Staff have a clear understanding of each child's personality and individual stage of development."

"Children learn the importance of value and respect for each other. They learn about significant events in life and participate in celebrations, such as birthdays."

"The arrangements for safeguarding are effective. The manager and staff team have a good knowledge and understanding of safeguarding practice."

It was encouraging to get this positive feedback for Ofsted. There were some areas that needed work but we feel confident that we can meet these challenges and build an even better environment for the care and development of the precious children in our care.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2023



Throughout the year we enjoyed celebrating various festivals as well as birthdays and end of terms. The opportunity to celebrate and mark the seasons has given both children and staff a sense of rhythm and security.

We finished the year with 18 wonderful strong children, 13 of which were ready to move on to the next stage of their education.

Little Kindi (Fishponds)

We have had a wonderful and very busy time together this year. Back in the beginning of the autumn term, we welcomed 7 new children into our class. Then in the winter term, 1 more child came to join us, followed by 2 more in the summer term. Just after Easter, our new assistant, Susy, also came to join us. It took us nearly no time to settle as the children came in with such confidence and were ready to begin their journey into Kindergarten. The real settling in happens as the children begin to find their feet, learn what our routines, expectations and boundaries are and once they got to know each other. At first the new children tend to stay close to their teachers and like to be near them, then they focus on the lovely, lively and exciting other children in the group. As the year progresses and the children become more confident in themselves, then they are ready to lead their own games and play as an equal with all the other children in Kindergarten.

We began the year with a visit from Mother Earth. We all gave her our gifts and each child received a precious bulb to plant. Then children were busy planting their bulbs out in our garden. As autumn truly arrived, we made our own lanterns and took them to share our light out into the community. First we came to Kindergarten for a special puppet show where fairy lights were glimmering brightly. Then we went on a magical journey past Roxy the Horse, along the allotments and through the woods singing our Lantern Songs as we walked. We gathered down in the woody dip to sing some songs and shared some tasty gingerbread together. Then we carried our lanterns back home.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2023



We celebrated the start of Advent in Big Kindergarten in St. Werburghs by placing our lit candles in the beautiful Advent Spiral while singing together and we watched as more and more candles were lit. We were very surprised to find one of our slippers missing when St. Nicholas came to visit us as he had filled them with little gifts. Then at the end of term, we had a celebration to mark the beginning of the Christmas holidays, sharing our Nativity play, seasonal songs and some festive snacks with all the parents.

When we returned in the New Year our thoughts were of the Three Kings and the children were busy cutting out their golden crowns and covering them with jewels. Soon after, it was Candlemas and we decorated our own candles with coloured wax flower petals and gems. We lit an earth candle to warm up the ground and wake up the flowers and plants ready for Spring time to return once again.

We had great fun preparing for Shrove Tuesday, Pancake Day, making and tossing our pancakes and we all enjoyed the “Flippy, Floppy” Pancake puppet show story and ring-time. Then in March we decorated plant pots and planted pretty pansies in them for Mother’s Day.

As Easter approached we were all busy making our baskets and decorating eggs. At our Parents' Evening, we made little brown, finger rabbits as a surprise to go in the children’s baskets and parents were busy making hot cross buns. When all was ready we went to Begbrook Green for an egg hunt and had a picnic together.

On May Day, the children brought in lots of lovely wild flowers which they wove into their crowns and we danced round the Maypole. Ascension was celebrated with chasing and catching lots of giant, rainbow coloured bubbles. We also had lots of fun sliding and rolling down the mud-slide hill!

Summer time came with its wonderful warmth and its long, bright and dry, sunny days. We celebrated our St. John’s festival in Oldbury Court around the fire pit. We waved our fire wands, flailing high in the air above us while we sang our summer songs and then went to share a festive snack. The children then played and fun was had by all.

We finished the year off with our End of Year Festival also at Oldbury Court where the children shared a little play from their ring-time and sang some songs to their parents. This was followed by our ‘Goodbye Ceremony’ to say a fond farewell to a large group of older children who are moving on to new schools in September. Our leaving children then walked bravely under the ‘Rose Arch’ to mark

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2023

leaving kindergarten and ending their journey with us, ready to begin their new adventure in their new schools. This represents crossing a threshold and leaving the past and welcoming in the future. They received their golden bell to ring so that their new teachers could hear that they were on their way! We ended in true fashion again by sharing a feast together and wished everyone good-bye and good luck for the future.

Parent and Child

We continued to run our two parent and child groups at St Anne's church in Easton. This year with a new leader, Ami. Hilliard We continue to use the church hall as in previous years as this space works well for the activities we organise.

Admin

We began work on improving our HR structure policies and procedures. This will continue next year with updated employment contracts and employee handbook.

We have continued to struggle with staff shortages for Big Kindi. There are difficulties attracting qualified staff. This has been exacerbated by Elodie (lead teacher) giving her notice to move on at the end of the academic year.

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.

Further financial review

We increased our fees in line with the increase in expenses. We became a Bristol Living Wage employer and made significant increases to some salaries to reflect this.

To offset the costs and make a more functional Kindergarten (maximising Adult to child ratios) we decided to no longer use Unqualified Assistants. This resulted in 2 members of staff being made redundant.

Our main income comes from the funded hours which we supplement by Consumables Fees. Small part of the hours are funded privately.

Both Kindergartens had good numbers throughout the year, which really helped creating financial stability. Since we keep the teacher student ratios low, it is crucial that the sessions are filled in order to cover the wages and other expenses.

The Parent and Child groups continue to struggle to cover its costs. Despite the financial unprofitability, the group is considered valuable not only for the families but also as a source of children for the Kindergartens and we will continue to run it.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2023

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:

..... Date

Craig Holder

Trustee

WILLOW TREE STEINER SCHOOL LTD

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2023

I report on the accounts of the company for the year ended 31st August 2023 which are set out on pages 11 to 18.

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.

Geoff Archer

.....
Bristol Community Accountants CIC
Bristol BS4 1DQ

Date

WILLOW TREE STEINER SCHOOL LTD

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	2	-	-	-	366
Charitable activities	3	191,187	-	191,187	172,034
Total		<u>191,187</u>	<u>-</u>	<u>191,187</u>	<u>172,400</u>
Expenditure On:					
Charitable activities	5	187,516	-	187,516	167,082
Other	6	1,298	-	1,298	1,056
Total		<u>188,814</u>	<u>-</u>	<u>188,814</u>	<u>168,138</u>
Net incoming resources		2,373	-	2,373	4,262
Net movement in funds		<u>2,373</u>	<u>-</u>	<u>2,373</u>	<u>4,262</u>
Total funds at 1 September 2022		31,869	-	31,869	27,607
Total funds at 31 August 2023	14	<u>34,242</u>	<u>-</u>	<u>34,242</u>	<u>31,869</u>

All of the activities of the charity are classed as continuing

The notes on pages 13 to 18 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.

NB: See note 17 for full comparative for 2022

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BALANCE SHEET

YEAR ENDED 31 AUGUST 2023

	Note	2023 £	2022 £
Current assets			
Debtors	11	3,176	7,259
Cash at bank and in hand		62,099	46,700
		<u>65,275</u>	<u>53,959</u>
Creditors : Amounts falling due within one year	12	(30,983)	(22,040)
Net current assets (liabilities)		34,292	31,919
		<u>34,292</u>	<u>31,919</u>
Creditors : Amounts falling due after one year	13	(50)	(50)
Net assets		<u>34,242</u>	<u>31,869</u>
Funds			
Unrestricted funds	14	34,242	31,869
		<u>34,242</u>	<u>31,869</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:

.....
Craig Holder - Director

The notes on pages 13 to 18 form part of these financial statements

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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 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 from 1 January 2019) - (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 2023

Income and Endowments from:

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Statutory Sick Pay Grant	-	-	-	366
	-	-	-	366
<i>Prior year comparative</i>	366	-	-	366

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FEEE Grant	122,623	-	122,623	103,524
Fees - P&C	7,499	-	7,499	6,734
Fees - WTKG	17,598	-	17,598	33,400
Fees - Consumables	26,445	-	26,445	24,909
Fees - Other	17,022	-	17,022	3,467
	191,187	-	191,187	172,034
<i>Prior year comparative</i>	172,034	-	172,034	

4 Government Grants

The charitable company receives government grants defined as funding from Bristol City Council to fund charitable activities. The total value of such grants in the period ending 31 August 2023 was £122,623 (2022: £103,524). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 August 2023.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

Expenditure On:

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Activities & Materials	1,162	-	1,162	1,183
Administrative Costs	1,393	-	1,393	2,855
Catering & Refreshments	4,374	-	4,374	3,062
Equipment & Toys	1,212	-	1,212	1,160
Insurance Expense	1,233	-	1,233	1,003
Memberships & Subscriptions	2,798	-	2,798	871
Miscellaneous Expense	412	-	412	120
Premises	20,552	-	20,552	19,671
Salaries	146,464	-	146,464	132,925
Agency Staff Costs	-	-	-	2,440
Staffing & Recruitment Costs	828	-	828	478
Training	1,956	-	1,956	1,018
Cleaning	322	-	322	229
Bad Debt - written off	4,810	-	4,810	-
Depreciation	-	-	-	67
	<u>187,516</u>	<u>-</u>	<u>187,516</u>	<u>167,082</u>
<i>Prior year comparative</i>	<u>167,082</u>	<u>-</u>	<u>167,082</u>	

6 Other Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent Examination fees	1,140	-	1,140	1,008
Professional Fees	158	-	158	48
	<u>1,298</u>	<u>-</u>	<u>1,298</u>	<u>1,056</u>
<i>Prior year comparative</i>	<u>1056</u>	<u>-</u>	<u>1,056</u>	

7 Net incoming resources for the year

This is stated after charging:

	2023 £	2022 £
Independent Examination fees	<u>1,140</u>	<u>1,008</u>

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

8 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and salaries	143,298	129,544
Employers National Insurance	1,346	1,773
Employers pension contribution	1,820	1,608
	<u>146,464</u>	<u>132,925</u>

No employee received emoluments of more than £60,000 (2022: £Nil)

The average monthly head count was 17 staff (2022: 14 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 £58,578 (2022: £53,465).

9 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Related party transactions

There were no related party transaction in the year (2022: £nil)

10 Taxation

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

11 Debtors

	2023	2022
	£	£
Trade Debtors	3,176	7,259
	<u>3,176</u>	<u>7,259</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	9,890	-
Other Creditors	690	1,769
Accruals & Deferred Income	20,403	20,271
	<u>30,983</u>	<u>22,040</u>

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

13 Creditors: amounts falling due after one year

	2023	2022
	£	£
Refundable deposits	50	50
	<u>50</u>	<u>50</u>

14 Movement in funds

	At 01-Sep 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Aug 2023 £
Unrestricted funds					
General Fund	31,869	191,187	(188,814)	-	34,242
	<u>31,869</u>	<u>191,187</u>	<u>(188,814)</u>	<u>-</u>	<u>34,242</u>
Total funds	<u>31,869</u>	<u>191,187</u>	<u>(188,814)</u>	<u>-</u>	<u>34,242</u>

15 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
Unrestricted Funds	-	34,242	34,242
	<u>-</u>	<u>34,242</u>	<u>34,242</u>

WILLOW TREE STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

16 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.

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

		Unrestricted Funds	Restricted Funds	Total Funds 2022
	Note	£	£	£
Income and Endowments from:				
Donations and legacies	2	1,210	-	366
Charitable activities	3	139,004	-	172,034
Total		<u>140,214</u>	<u>-</u>	<u>172,400</u>
Expenditure On:				
Charitable activities	5	155,129	-	167,082
Other	6	1,053	-	1,056
Total		<u>156,182</u>	<u>-</u>	<u>168,138</u>
Net incoming resources		(15,968)	-	4,262
Net movement in funds		<u>(15,968)</u>	<u>-</u>	<u>4,262</u>
Total funds at 1 September 2021		43,575	-	27,607
Total funds at 31 August 2022	14	<u>27,607</u>	<u>-</u>	<u>31,869</u>