



WILLOW TREE STEINER SCHOOL LTD

ACCOUNTS

YEAR ENDED 31 AUGUST 2025

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 2025

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WILLOW TREE STEINER SCHOOL LTD

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

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

The Jack Brimble Centre
Lynmouth Road
Bristol
BS2 9YH

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:

Janet Coles		Chair
Alexandra Harrison (Appointed March 2026)		
Alice Masson-Taylor (Appointed August 2025)		
Siobhan Gilchrist (Appointed May 2025)		Treasurer
Pieta Karoniemi (Resigned August 2025)		
Craig Holder (Resigned August 2025)	Lesley	Treasurer
Griffiths (Resigned December 2024)		
Doron Shaltiel (Resigned January 2024)		
Lily Clark (Resigned December 2024)		

Staff

Lily Clark	Lead Teacher (Little Kindi) Willow Tree Kindergarten
Floredia Hrissikou	Deputy & SENDco WTLK
Rose Douglas	Afternoon Teacher WTLK
Susy Jackson Azevedo	Assistant
Maria Castro	Assistant
Katie Harvey	Finance Administrator
Ami Cooper	Parent and Child Lead

WILLOW TREE STEINER SCHOOL LTD

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

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 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2025

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.
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WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

Summary of Main Activities

Willow Tree Trustees Report 2024-2025

The academic year began with our setting in Fishponds having closed and the staff moving to our newly refurbished hall in St Werburghs. 10 of the families moved with the staff and with only 4 new families for the first term our numbers were low putting a lot of pressure on our finances. We are very grateful to the staff and parents who worked extremely hard to make sure the hall was ready to welcome the children.

With the help of our families we ran some fundraising events in the Autumn and received a grant of £3,000 from the Hermes Trust. We negotiated a new lease with the Diocese of Bristol for the rental of the St Werburgh's Hall which we now have sole use of. The Diocese kindly allowed us to pay off the backlog of rent owed to them in instalments. This allowed us to stay solvent into the spring term when we welcomed new families into the kindergarten. Four more families joined us in January, and a further seven in April making the numbers healthy again.

The finances remained vulnerable but we made progress and finished the year feeling stronger and more positive. Our parent and child groups have thrived and we opened a third group as numbers have grown.

We continue to be supported by Waldorf UK of which we are a member and by BAND, a local charity which supports early years settings in Bristol as well as Bristol City Council.

Here are some of the highlights from our lead teacher;

What a journey we've had this year in kindergarten! Despite many challenges, we managed to keep our heads above water, and we succeeded in steering our ship into a brighter future. We moved from Fishponds to St. Werburghs last summer and started the year with 10 loyal returning families and their children: Dexter, Elias, Oren, Marianne, Josefina, Ruby, Julian, Rafe, Frieda and Tanwen, who faithfully followed us to our new home. We then had 4 more children; Lucy, Eira, Rapha and Blai join us last September. So we started the autumn term with 14 lovely children.

In the New Year 2025, we welcomed another 4 children, Herbie, Una, Merywen and Melina, so had 18 children during the winter term. Finally, for the summer term we welcomed another 7 children; Jack, Sidney, Merryn, Fiadh, Rudi, Freya and Elliot. So in total, we had 25 children come through our doors by the end of the year although we said a fond farewell to Julian and his family who went back to Chile and Lucy and her family who went off for a year's adventure to Australia!

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

We were supported by our lovely team; Floredia, Rose, Susy, Maria, Lily and Abi of devoted, experienced and wonderful practitioners who cared for and guided our children along their way. It took us hardly any time to settle back in last September as the children were so excited to begin their journey in their new kindergarten.

The real settling in happens as the children begin to find their feet, learn what our routines, expectations and boundaries are once they've got to know everyone. At first the new children tend to stay close to their parents before they can form trusting relationships with their teachers and then they focus on the lively and exciting other children in the group. As the year progresses and the children become more confident in themselves, then they were ready to venture off, lead their own games and play as an equal with all the other children in kindergarten.

We began the kindergarten year back in September with a visit from Mother Earth. We all gave her our gifts of fruit, flowers and vegetables and each child received a precious bulb to plant. We then enjoyed sharing our Michaelmas and Harvest feast together. As autumn truly arrived we celebrated Martinmas, the festival of light. We made our lanterns and later took them out to share our light with the community around us. When it was dark we lit our lanterns, sharing our light as we went on a magical journey past the allotments and through the woods singing our Lantern Songs as we walked. We gathered around a beautiful tree, lit up with fairy lights in the Community Gardens to sing some songs and shared some gingerbread together.

In December, we celebrated the start of Advent by placing our lit candles in the beautiful Advent Spiral while singing together and we watched as more and more candles were lit. Later in December we were very surprised to find one of our slippers missing one morning when St. Nicholas came to visit us as he had taken and filled them with little gifts for us. 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 January, we celebrated Epiphany and our thoughts were of the Three Kings. The children were busy cutting out their golden crowns and covering them with jewels! Soon after in February, it was Candlemas and we rolled our own beeswax candles. Then out in our garden, we lit earth candles to warm up the ground and wake up the flowers and plants ready for Spring time to return once again. Shortly after, 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 made colourful, salt dough decorations for Mother's Day. As Easter approached we were all busy making our baskets and decorating eggs. At our parents evening, we made little bunnies as a surprise to go in the children's Easter baskets. Parents were also busy making hot cross buns for our Easter festival. When all was ready, we went to Begbrook Green and all enjoyed a wonderful sunny Easter egg hunt!

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

On May Day, the children brought in lots of lovely flowers which they helped weave into their crowns and then we danced round the May pole. Then summer time came with its wonderful warmth and its long, bright hot and dry, sunny days. In June we celebrated Mid-Summer Solstice and St. John's festival up in woods near Narrow Ways. We waved our fire wands, flailing them high in the air above our heads while we sang our summer songs and then shared a festive snack. The children played and played and fun was had by all.

We finished the year off in July with our End of Year Festival 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 our older children who are moving on to their new schools in September. Our leaving children then walked under the 'Rose Arch' to mark leaving kindergarten and so ready to begin their new adventures in their new schools in September. This represents crossing a threshold and leaving the past behind and welcoming in the future. We ended in true fashion again by sharing a festive picnic feast together and wished everyone good-bye and good luck for the future.

Statement of policy on reserves

Willow tree keeps a "reserve" of cash (total in bank that is not currently allocated to a specific purpose. The target reserve is between 3 and 6 months. This is kept to allow for any drops in income relating to number of children dropping or any other reason. This allows us to continue paying our staff and rent while the financial challenge is being resolved. The reserve's policy is reviewed annually by the Trustees.

Financial review

During the last financial year, the kindergarten operated close to break-even but overall at a small loss. Total income for the year was £121,009, and total expenditure was £126,631, resulting in an operating deficit of £5,622. The main area of expenditure continues to be staffing, which represents the majority of our costs, followed by premises costs such as rent and maintenance. In simple terms, last year the kindergarten spent slightly more than it brought in. This was mainly due to fluctuations in child numbers, while core costs such as staffing and rent remained relatively fixed.

Current Financial Position (Sept 2025 – April 2026)

The current financial year shows a significant improvement.

Income to date is £118,842, with expenditure of £89,369, resulting in a surplus of £29,474.

We currently hold approximately £43,000 in the bank, which provides a healthy buffer and reflects the stronger position this year.

This improvement is likely due to more stable child numbers earlier in the year and careful management of costs. We have also cleared outstanding debt owed to the church, which puts us in a more secure position going forward.

How the Kindergarten Finances Work

The kindergarten's income is directly linked to the number of children attending and the hours they attend. This includes both government funding and parent-paid fees.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

Our largest cost is staffing, which typically ranges between £9,000 and £11,000 per month. Staffing levels must meet legal ratios and support children's needs.

In addition, we have fixed costs such as rent (approximately £1,100 per month) and other running costs like food, materials, and administration.

Break-even Point

Based on current figures, the kindergarten needs approximately 14–15 children attending regularly to cover its costs.

This means that small changes in child numbers can have a significant impact on the financial position.

Current Considerations

While the current financial position is strong, there are some factors to be mindful of:

- A small reduction in sessions this term has reduced income slightly
- Ongoing HR-related costs may increase further
- Staffing structure for September is still being finalised

However, the September intake is already full, which is very positive.

Pay and Staffing

Given the current financial position, modest pay increases appear affordable. However, this depends on maintaining sufficient child numbers and ensuring staffing levels remain aligned with required ratios. Staffing decisions are a key driver of costs, and even small changes can have a significant financial impact.

Conclusion

Overall, the kindergarten is in a much stronger financial position this year compared to last. However, as a small setting, our finances remain closely linked to child numbers and staffing levels.

With careful management, we are well placed to remain sustainable going forward.

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

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;

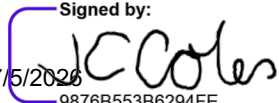
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply 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:

Signed by: 
 27/5/2026
 9876B553B6294FE... Date

WILLOW TREE STEINER SCHOOL LTD

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

Janet Coles	Trustee
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WILLOW TREE STEINER SCHOOL LTD

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2025

I report on the accounts of the company for the year ended 31st August 2025 which are set out on pages 13 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.

WILLOW TREE STEINER SCHOOL LTD

Geoff Archer

Signed by:

Geoff Archer

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Bristol Community Accountants CIC
Bristol BS4 1DQ

27/5/2026
Date

WILLOW TREE STEINER SCHOOL LTD

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account) YEAR ENDED 31 AUGUST 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies 9,060 -	9,060	Charitable activities 2 111,949 -	111,949	125,771	
Total		121,009	-	121,009	125,771
Expenditure On:					
Charitable activities	4	124,491	-	124,491	148,912
Other	5	2,140	-	2,140	1,254
Total		126,631	-	126,631	150,166
Net movement in funds		(5,622)	-	(5,622)	(24,395)
Total funds at 1 September 2024		9,847	-	9,847	34,242
Total funds at 31 August 2025					
Net incoming resources	14	(5,622)	-	(5,622)	(24,395)

All of the activities of the charity are classed as continuing

The notes on pages 13 to 18 form part of these financial statements	4,225	-	4,225	9,847
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NB: See note 17 for full comparative for 2024

WILLOW TREE STEINER SCHOOL LTD

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BALANCE SHEET**YEAR ENDED 31 AUGUST 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	10	-	312
Cash at bank and in hand		22,471	19,028
		<u>22,471</u>	<u>19,340</u>
Creditors : Amounts falling due within one year	11	(18,196)	(9,443)
Net current assets (liabilities)		<u>4,275</u>	<u>9,897</u>
Creditors : Amounts falling due after one year	12	(50)	(50)
Net assets		<u><u>4,225</u></u>	<u><u>9,847</u></u>
Funds			
Unrestricted funds	13	<u>4,225</u>	<u>9,847</u>
		<u><u>4,225</u></u>	<u><u>9,847</u></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:

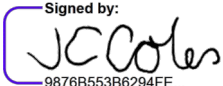
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

27/5/2026

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

Signed by:

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Janet Coles - Trustee

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

WILLOW TREE STEINER SCHOOL LTD

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

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) 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.
- k) 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 2025

Income and Endowments from:

2 Charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2025	2024
	£	£	£	£
EEEE Grant	58,500	-	58,500	73,305
Fees - WTKG	26,060	-	26,060	21,615
Fees - Consumables	26,911	-	26,911	27,291
Fees - Other	478	-	478	3,560
	<u>111,949</u>	<u>-</u>	<u>111,949</u>	<u>125,771</u>
Prior year comparative	<u>125,771</u>	<u>-</u>	<u>125,771</u>	

3

3 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 2025 was £58,500 (2024: £73,305). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 August 2025.

WILLOW TREE STEINER SCHOOL LTD

**NOTES TO THE FINANCIAL STATEMENTS YEAR
ENDED 31 AUGUST 2025**

Expenditure On:

4 Charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2025	2024
	£	£	£	£
Activities & Materials	157	-	157	1,152
Administrative Costs	861	-	861	2,608
Catering & Refreshments	2,464	-	2,464	3,268
Equipment & Toys	28	-	28	139
Insurance Expense	863	-	863	885
Memberships & Subscriptions	642	-	642	2,043
Miscellaneous Expense	100	-	100	314
Premises	21,892	-	21,892	17,877
Salaries	95,076	-	95,076	118,215
Staffing & Recruitment Costs	-	-	-	826
Training	1,504	-	1,504	1,535
Other costs	696	-	696	4
Travel	208	-	208	-
Bad Debt - written off	-	-	-	46
	<u>124,491</u>	<u>-</u>	<u>124,491</u>	<u>148,912</u>
<i>Prior year comparative</i>	<u>148,912</u>	<u>-</u>	<u>148,912</u>	

5 Other Costs

	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2025	2024
	£	£	£	£
Independent Examination fees including				

WILLOW TREE STEINER SCHOOL LTD

accounts preparation	1,380	-	1,380	1,254
Professional Fees	760	-	760	-
	<u>2,140</u>	<u>-</u>	<u>2,140</u>	<u>1,254</u>
Prior year comparative	<u>1254</u>	<u>-</u>	<u>1,254</u>	

6 Net incoming resources for the year
This is stated after charging:

	2025	2024
	£	£
Independent Examination fees	828	752

NOTES TO THE FINANCIAL STATEMENTS YEAR
ENDED 31 AUGUST 2025

7 Staff costs and numbers

The aggregate payroll costs were:

	2025	2024
	£	£
Wages and salaries	93,483	115,269
Employers National Insurance	128	1,182
Employers pension contribution	1,465	1,764
	<u>95,076</u>	<u>118,215</u>

No employee received emoluments of more than £60,000 (2024: £Nil)

The average monthly head count was 7 staff (2024: 11 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 £29,735 (2024: £28,870).

8 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Related party transactions

There were no related party transaction in the year (2024: £nil)

	<u>18,196</u>	<u>9,443</u>
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WILLOW TREE STEINER SCHOOL LTD

9 Taxation

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

10 Debtors

	2025	2024
	£	£
Trade Debtors	-	312
	<u>-</u>	<u>312</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	8,611	2,700
Other Creditors	1,400	1,253
Accruals & Deferred Income (see note 15)	8,185	5,490

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2025

12 Creditors: amounts falling due after one year

	2025	2024
	£	£
Refundable deposits	50	50
	<u>50</u>	<u>50</u>

13 Movement in funds

	At 01-Sep 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Aug 2025 £
Unrestricted funds					
General Fund	9,847	121,009	(126,631)	-	4,225
	<u>9,847</u>	<u>121,009</u>	<u>(126,631)</u>	<u>-</u>	<u>4,225</u>
Total funds	<u>9,847</u>	<u>121,009</u>	<u>(126,631)</u>	<u>-</u>	<u>4,225</u>

14 Analysis of net assets between funds

Tangible Fixed assets £	Other Net assets £	Total £
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WILLOW TREE STEINER SCHOOL LTD

Unrestricted Funds	-	4,225	4,225
	<u>-</u>	<u>4,225</u>	<u>4,225</u>

15 Deferred income

Movement in deferred income account	2025	2024
	£	£
Balance at the start of the reporting period	4,236	14,906
Amounts added in current period	6,805	4,236
Amounts released to income from previous periods	<u>(4,236)</u>	<u>(14,906)</u>
Balance at the end of the reporting period	<u>6,805</u>	<u>4,236</u>

Deferred income relates to payments from BCC in relation to FEEE Grant for the 2025/26 academic year

WILLOW TREE STEINER SCHOOL LTD**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2025****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 2024
	Note	£	£	£
Income and Endowments from:				
Charitable activities	2	125,771	-	125,771
Total		<u>125,771</u>	-	<u>125,771</u>
Expenditure On:				
Charitable activities	4	148,912	-	148,912
Other	5	1,254	-	1,254
Total		<u>150,166</u>	-	<u>150,166</u>
Net incoming resources		<u>(24,395)</u>	-	<u>(24,395)</u>
Net movement in funds		(24,395)	-	(24,395)
Total funds at 1 September 2023		<u>34,242</u>	-	<u>34,242</u>
Total funds at 31 August 2024	13	<u>9,847</u>	-	<u>9,847</u>