

West House School

Governors' report and financial statements

for the year ended 31 August 2019

West House School
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the charity, its Governors and advisers	1
Governors' report	2 - 10
Independent auditors' report on the financial statements	13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 34

West House School
(A company limited by guarantee)

**Reference and administrative details of the charity, its Governors and advisers
for the year ended 31 August 2019**

Governors	S T Heathcote Esq., Chair (resigned 31 December 2019) J Gittins Esq., Chair (from 1 January 2020) Mrs J Berrow J Cloughton Esq. I Crawford Esq. Mrs C Bell (resigned 16 May 2019) N Lloyd Esq. R A Middleton Esq. (resigned 17 May 2019) K Phillips Esq. S A Blackledge Esq. (appointed 7 January 2020) Mrs A K Hayer (appointed 7 January 2020)
Company registered number	00634981
Charity registered number	528959
Registered office	24 St James Road Edgbaston Birmingham B15 2NX
Secretary and Bursar	Mrs A Doyle
Headmaster	A M J Lyttle
Independent auditors	Dains LLP 15 Colmore Row Birmingham B3 2BH
Bankers	Lloyds Bank plc 1 Calthorpe Road Birmingham B15 1QL

West House School
(A company limited by guarantee)

Governors' report
for the year ended 31 August 2019

The Governors present their annual report together with the audited financial statements of the charity for the year 1 September 2018 to 31 August 2019. The annual report serves the purposes of both a Governors' report and a directors' report under company law. The Governors confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Structure, governance and management

a. Constitution

West House School is registered as a charitable company limited by guarantee, incorporated on 13 August 1959 (number 00634981) and registered as a charity on 10 April 1963 (number 528959). The company was incorporated under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b. Methods of appointment or election of Governors

The management of the charity is the responsibility of the Governors who are elected at Annual General Meetings to serve as life members of annual subscribing members, under the terms of the Articles of Association. There are 19 members whose liability is limited to a contribution of a maximum of £1 each. This guarantee will only apply when there is a deficiency of net assets upon liquidation. There are 9 members who are elected Governors.

c. Organisational structure and decision-making policies

The Governors are legally responsible for the overall management and control of West House School. The charity is organised so that its Governors meet regularly to manage its affairs and formulate policy. The Governors actively review the major strategic, business and operational risks which the charity faces and confirm that they have established systems to mitigate significant risks. They also carry out a regular review of investments to ensure their suitability and also to ensure that proper diversification has been undertaken to mitigate risks.

The Headmaster and the Bursar are responsible for the day to day running of the charity and report to the Governors on a regular basis. Management accounts and budgets are presented each term and the school's fee structure is reviewed and approved enabling the Governors to ascertain the financial position of the charity, adopting suitable accounting practices and ensuring that SORP accounting procedures are followed. An established organisational structure, lines of reporting and authorisation and approval levels are in place.

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Governors

The charity's elected Governors are appointed at the Annual General Meeting on the basis of selection of nominees meeting the criteria set by the Board which stipulates eligibility, personal competence and specialist skills.

The Board seeks to engage a diverse range of professional experiences to bring a balanced judgement. Nominees are considered upon a retirement of a Governor from office and the skills needed to replace the post. Recruitment is generally from the local business community and the Board is particularly keen to appoint headteachers from independent schools and those with a good understanding of the requirements and needs of a preparatory school.

Governors are introduced to the working of the charity by spending time in school and by arranged meetings with the Headmaster and Bursar to be familiarised with the day to day procedures. Literature is provided on recommended practice for governance, strategic planning and training workshops. Newly appointed Governors will be required to join the Education Committee in order to establish a firm knowledge and understanding of the school's activities.

e. Pay policy for key management personnel

In the Governors' opinion, the key management personnel of West House School responsible for the direction, control, running and operation of West House School on a day to day basis consists of the Board of Governors and the senior management team consisting of the Headmaster, the Bursar and the other senior staff members.

All Governors give of their time freely and no Governor received remuneration during the year.

Details of Governors' expenses are disclosed in note 11 to the financial statements.

The pay of West House School's senior staff is reviewed annually to reflect high quality recruitment and staff retention and is normally increased based upon the position of West House School's finances and the cost of living in general.

f. Related party relationships

Details of related party transactions are disclosed in note 25 to the financial statements.

g. Governors' indemnities

The Governors and Trustees have Liability Insurance cover under a Professional Risk insurance policy. The cover is extended to include, Principal, Governors, Trustees/Directors or Officers.

Objectives and activities

a. Objectives and activities

West House School's overriding objective is to advance high quality education delivered through day schooling for boys aged between four and eleven, and boys and girls aged from one to four years. Care for all age groups is available for 48 weeks of the year with extended care from 7.30am until 6.00pm.

The school's objects also provide for the creation and administration of scholarships, exhibitions and awards for the encouragement of study and learning. To this end, Michael Pratt Awards are made available to existing pupils and Michael Pratt Scholarships are made available to external candidates. The school greatly appreciates the support and donations received from an active Parents' Association and Old Boys' Association.

West House is a school with a uniquely happy and caring atmosphere, with over 120 years' experience of fostering academic, sporting, musical and artistic success. The school's vision statement articulates the clear aim of combining the best of its traditions with an education which will prepare its pupils for life in the middle part of the twenty-first century. The key components of the aim are to:

- Provide an inclusive environment in which every pupil can realize his or her potential.
- Foster the development of the whole child in an atmosphere of genuine care.
- Promote positive behaviour, attitudes and values.
- Celebrate success.
- Provide a broad and balanced curriculum complemented by rich and varied extra-curricular activities.

It is the wish of the charity that on leaving West House every individual will have happy memories of his or her time at the school and possess the skills and qualities necessary to meet the challenges that lie ahead.

West House School is a charitable trust which seeks to benefit the public through the pursuit of its stated aims. Fees are set at a level that ensures financial viability and allows the provision of a world class education, consistent with that of a leading IAPS school.

Pupils from all backgrounds are welcomed and the school is not rigorously selective in terms of academic ability. However, the school has to be satisfied that it has the necessary facilities and expertise to educate a prospective pupil to the best of their potential and in line with the general standards achieved by their peers. An individual's economic status, ethnicity, race, religion or disability do not form part of the selection process. West House will make reasonable adjustments to meet the needs of pupils or staff who are or become disabled. The school has a three year accessibility plan which is reviewed on a regular basis.

The school is committed to safeguarding and promoting the welfare of all pupils and expects all staff and volunteers to share in this commitment. It rigorously audits safeguarding policies and procedures through the completion of the annual Section 175 Audit required by Birmingham City Council.

The school has an extremely effective partnership with parents who are regularly updated on their child's progress in all areas of learning.

Objectives and activities (continued)

b. Access to education

The Board of Governors believes that access to the education offered by the school should be made as widely available as possible and not restricted to those who can afford full fees. The board also believes that pupils benefit from being educated within a diverse community. The policy of awarding scholarships and means tested bursaries contributes to the widening of access to the education offered and the facilities available.

Bursary awards are available to all who meet the general entry requirements and are made on the basis of parental means or to relieve short-term hardship where a pupil's education and future prospects would otherwise be at risk, such as in the case of redundancy. In assessing means, a number of factors are taken into consideration, including family income, investments and savings and family circumstances, such as dependent relatives and number of siblings.

In making bursary awards the school is mindful of the need to strike an appropriate balance between fee paying parents, many of whom make considerable personal sacrifices to fund their child's education, and those benefitting from the awards. The bursary awards range from 5% to 100% remission on tuition fees and the school also has a fund available to assist parents with school trips and outings.

The school offers Michael Pratt Scholarships and Michael Pratt Awards to pupils who display considerable gifts or talents. Such awards are designed to allow individual pupils to pursue such gifts or talents with the financial support of the school.

The performance of pupils receiving scholarships and awards is reviewed annually to ensure that their progress is in line with their abilities and that they are making an active contribution to the aims, ethos and expectations of the school. The Board of Governors reserves the right to remove scholarships and rewards.

Information about fee assistance is available from the school Bursar and via the school website. The availability of bursaries, scholarships and awards is regularly included in adverts carried in the local press and other publications.

To emphasise the value placed on continuity for families, discounts are offered where parents have more than one child at the school.

As part of the desire to attract and retain high quality staff, staff discounts are available to those who choose to educate their children at the school.

Objectives and activities (continued)

c. Objectives for the year

In planning the objectives for the year the Governors have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and fee charging.

It is an ongoing objective of the school that pupil numbers are maintained and that the successes of its pupils, both academic and non-academic, are continued and enhanced through the appointment of highly qualified staff. However, these objectives are set within the context of specific goals for the school and its pupils including those listed below. During the year the school sought to:

1. Maintain academic and non-academic standards through the appointment of highly qualified practitioners, rigorous performance management and appropriate training of existing staff.
2. To maintain the registered number of places available at the school.
3. Improve safety along the perimeter and entrance to the school and to introduce additional safety measures within and around the site.
4. To overhaul the communications infrastructure and further improve on-site security.
5. Maintain strong links with the local community.
6. Award Michael Pratt Awards Scholarships and Awards.
7. Enhance indoor facilities for EYFS children.
8. Ensure statutory compliance in light of changes to relevant legislation and in preparation for an anticipated ISI compliance inspection.
9. To consider the timings of the school day in order to align with other independent schools and nurseries in the area.

d. Strategies to achieve the objectives for the year

1. All staff engaged in the performance management process, including those within the EYFS where a new system was introduced. The Headmaster was appraised by an external educational consultant in January 2019.
2. Following a successful application to the DfE to increase the number of pupils for which the school is registered to 350 during the previous year, such numbers were maintained.
3. An automated system of access was introduced for the main gates around the site and an automated personalized system of access was introduced for staff.
4. A new internal telecommunications system was introduced and linked to the automated access system to allow the school to enter a state of automated lockdown in response to a critical incident.
5. The school continued to support a number of local clubs and charities including St Mary's Hospice, Edward's Trust, and Woodgate Valley Urban Farm. Donations were made to Harborne Cricket Club and Birmingham Moseley Rugby club for the benefit of youth players and the facilities were made available to Birmingham Youth Theatre, Harborne Hotshots FC and Edgbaston Archery Lawn Tennis Society. A number of local and national charities were supported through a variety of activities.
6. Applications were invited for Michael Pratt Awards and Michael Pratt Scholarships. Details of the awards and scholarships were placed on the school website.
7. The Reception classrooms were redesigned, renovated and redecorated following approval from Calthorpe Estates and under the auspices of Birmingham City Council Building Control.
8. The school continued to review teaching and non-teaching policies in light of amendments to statutory regulations, with a particular emphasis on EYFS.
9. The school opening time was adjusted from 7.45am to 7.30am and the DfE informed of the change.

Strategic report

Achievements and performance

a. Review of achievements and performance for the year

The year 2018 – 2019 once again saw the school continue to grow in terms of reputation with capacity in numbers reached during the course of the year. High standards of education and care in a safe and stimulating environment were maintained and the school continued to meet the physical, social and emotional needs of each pupil with outstanding success. Major works were undertaken in respect of site security.

By the end of the year there were 358 pupils on the roll (2018 - 362), with 146 children in the Early Years Foundation Stage (2018 - 150), representing stability with the previous year. A short-term agreement was reached with DfE to allow pupil numbers to exceed that for which the school was registered to allow existing offers to be honoured.

Means tested bursary awards were awarded in line with school policy and 10 pupils benefitted from such awards (2018 - 9). Five existing pupils benefitted from Michael Pratt Awards (2018 - 6).

The school again demonstrated its commitment to benefitting the wider community through a variety of means. The 'Parent and Toddler Group' continued to operate throughout the year and saw a number of parents of babies and young children benefit from the non fee paying facility. The school buildings were again used by Edgbaston Archery and Lawn Tennis Society and the Birmingham Youth Theatre and donations of £1,500 and £3,000 were made to the Moseley Rugby Club Foundation and Harborne Cricket Club respectively, in support of their youth development programmes. The school also supported the development of youth rugby at Bournville RFC with a donation of £500.

The nature reserve was again made available for use by local primary schools and is advertised via the school website. The school also continued to sponsor Woodgate Valley Urban Farm and raised money in support of Children in Need, Comic Relief, Edward's Trust and St Mary's Hospice.

External examination results reflected the commitment by the school to maintaining the highest standards of academia. 96% of leavers were offered at least one of their chosen selective secondary school places (2018 - 100%). 65% of candidates were offered places at King Edward's School, Birmingham (2018 - 50%) and 3 academic scholarships were awarded to leading independent schools. One Performing Arts Scholarship was also offered.

The school remained committed to the provision of a broad and balanced curriculum and pupils were afforded the opportunity to excel in a variety of areas, including art, drama, MFL and sport. The contribution of these curricular areas was significant.

Strategic report (continued)

Achievements and performance (continued)

b. Plans for future periods

The Governors intend to continue their current strategies of maintaining the school's position in a highly competitive market by investing to provide high quality education for all pupils. Achieving a high standard of academic results is a constant objective, while at the same time providing a broad and balanced education.

The school's future plans will be financed primarily from fee income and reserves. The Governors will maintain an equitable balance ensuring that current pupils benefit whilst, at the same time, ensuring that a sound infrastructure and financial base are preserved for the next generation of pupils.

The governors view bursary awards as important in widening access to the education provided by the school. Bursary awards will continue to be reviewed annually by the Headmaster in a bid to ensure that parents can accept offers of places for their children at the school through the availability of means-tested fee assistance.

Maintaining and, where necessary, developing the fabric and facilities of the school are central to the School Development Plan. The nature reserve will see ongoing development during the coming years and this will continue to enhance outdoor learning opportunities for all age groups.

The following represents the key objectives articulated within the School Development Plan to be achieved over the next five years:

1. To maintain a good pupil teacher ratio throughout the school and to recruit high quality staff.
2. To maintain academic and non-academic standards through the appointment of highly qualified practitioners and a rigorous system of appraisal linked to the agreed West House School Teaching Standards.
3. To further enhance links with the local community and a local independent school for girls.
4. To continue to make the school increasingly accessible through a commitment to offering Michael Pratt Scholarships and means tested bursaries.
5. To improve facilities for existing pupils through the development of the site and the completion of a suitable building project providing specialist teaching space.
6. To acknowledge the school's 125th Anniversary.
7. To improve outdoor play facilities for all pupils.
8. To improve Pre-Prep classroom accommodation.
9. To review Pre-Prep management structure.
10. To review marketing strategies and introduce a new prospectus for the whole school and the EYFS department.

c. Response to COVID-19

The school was closed on Friday 20 March 2020 to all pupils except the children of key workers and vulnerable pupils in line with Government restrictions to prevent the spread of COVID-19. The school has continued to provide educational services, using various online tools, to all pupils. The Governors provided variable levels of fee discounts to parents based on year groups and the school has been able to access funding from the Government Job Retention Scheme. Parents have remained supportive and continue to pay fees, albeit at the agreed reduced rate. This has had no impact on the school's viability as noted in the going concern paragraph overleaf. The school is now planning a phased reopening from 1 June 2020 in accordance with the relevant Government guidance.

Strategic report (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Governors have established a policy whereby the unrestricted funds held by the charity should be between six and twelve months of the resources expended. At this level the Governors feel that they would be able to continue the current activities of the charity. Unrestricted funds exceeded this level at 31 August 2019. The charity has both designated and restricted funds which are represented by investments and fixed assets. The purposes of these funds is detailed in note 18 to the accounts.

c. Material investments policy

There are no restrictions on the charity's power to invest. The investment strategy is set by the Governors and takes account of demands for funds and income requirements and capital is invested in low risk investments.

d. Financial risk management objectives and policies

The Governors have a duty to identify and review the risks to which the charity is exposed to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Governors have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

e. Financial review

The Statement of Financial Activities shows incoming resources for the year of £3,420,864 (2018 - £3,238,558) and resources expended of £3,017,053 (2018 - £3,046,110). The net incoming resources for the year before investment gains are £403,811 (2018 - £192,448) and have been attributed to funds. Total funds carried forward are £3,445,578 (2018 - £3,041,374). Good control over operating costs have contributed to the surplus.

Unrestricted and designated funds held by the charity as stated in the financial statements as 31 August 2019 are £3,436,611 (2018 - £3,032,301) and restricted funds total £8,967 (2018 - £9,073). The reserves are primarily to cover the expected future running costs and capital expenditure for all aspects of the organisation. The present level of incoming resources is adequate to support the continuation of the school's existing activities.

The Governors consider the results for the year and position at 31 August 2019 to be satisfactory.

The Governors have reviewed the financial forecasts and consider the future financial prospects of the school to be satisfactory.

Governors' report (continued)
for the year ended 31 August 2019

Statement of Governors' responsibilities

The Governors (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Governors' report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Governors to prepare financial statements for each financial year. Under company law the Governors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Governors at the time when this Governors' report is approved has confirmed that:

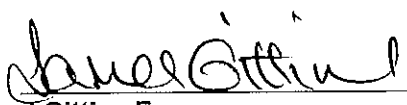
- so far as that Governor is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Governor has taken all the steps that ought to have been taken as a Governor in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Dains LLP, have indicated their willingness to continue in office. The designated Governors will propose a motion reappointing the auditors at a meeting of the Governors.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of Governors on 13 May 2020 and signed on their behalf by:


J Gittins Esq.
Chairman

Independent auditors' report to the Members of West House School

Opinion

We have audited the financial statements of West House School (the 'charity') for the year ended 31 August 2019 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Governors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Governors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditors' report to the Members of West House School (continued)

Other information

The Governors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Governors' report including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Governors' report and the Strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Governors' report including the Strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Governors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Governors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Governors' report.

Independent auditors' report to the Members of West House School (continued)

Responsibilities of trustees

As explained more fully in the Governors' responsibilities statement, the Governors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Governors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Morris FCA (Senior statutory auditor)

for and on behalf of
Dains LLP

Statutory Auditor
Chartered Accountants

Birmingham

13 May 2020

West House School
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 August 2019

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	As restated Total funds 2018 £
	Note				
Income from:					
Donations and legacies	4	12,430	-	12,430	18,000
Charitable activities:	5				
School and Nursery		3,370,827	-	3,370,827	3,168,128
Other trading activities	6	24,401	-	24,401	39,460
Investments	7	12,964	242	13,206	12,970
Total income		3,420,622	242	3,420,864	3,238,558
Expenditure on:					
Charitable activities:	8				
School and Nursery		2,403,940	-	2,403,940	2,702,807
Support costs		613,113	-	613,113	343,303
Total expenditure		3,017,053	-	3,017,053	3,046,110
Net gains on investments		-	393	393	389
Net income		403,569	635	404,204	192,837
Transfers between funds	18	741	(741)	-	-
Net movement in funds		404,310	(106)	404,204	192,837
Reconciliation of funds:					
Total funds brought forward		3,032,301	9,073	3,041,374	2,848,537
Net movement in funds		404,310	(106)	404,204	192,837
Total funds carried forward		3,436,611	8,967	3,445,578	3,041,374

The notes on pages 17 to 34 form part of these financial statements.

West House School
(A company limited by guarantee)
Registered number: 00634981

Balance sheet
for the year ended 31 August 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	12	629,020	596,097
Investments	13	6,195	5,802
		<u>635,215</u>	<u>601,899</u>
Current assets			
Stocks	14	19,080	20,517
Debtors	15	122,902	63,689
Cash at bank and in hand	21	3,193,840	2,887,764
		<u>3,335,822</u>	<u>2,971,970</u>
Creditors: amounts falling due within one year	16	(525,459)	(532,495)
Net current assets		<u>2,810,363</u>	<u>2,439,475</u>
Total net assets		<u><u>3,445,578</u></u>	<u><u>3,041,374</u></u>
Charity funds			
Restricted funds	18	8,967	9,073
Unrestricted funds	18	3,436,611	3,032,301
Total funds		<u><u>3,445,578</u></u>	<u><u>3,041,374</u></u>

The Governors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Governors on 13 May 2020 and signed on their behalf by:



J Gittins Esq.
Chairman

The notes on pages 17 to 34 form part of these financial statements.

West House School
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 August 2019

	2019 £	2018 £
Cash flows from operating activities		
Net cash retained from operating activities	446,177	282,877
Cash flows from investing activities		
Dividends and interest from investments	13,206	12,970
Purchase of tangible fixed assets	(153,307)	(61,428)
Net cash used in investing activities	(140,101)	(48,458)
Change in cash and cash equivalents in the year	306,076	234,419
Cash and cash equivalents at the beginning of the year	2,887,764	2,653,345
Cash and cash equivalents at the end of the year	3,193,840	2,887,764

The notes on pages 17 to 34 form part of these financial statements

1. General information

West House School is a charity incorporated and registered in England and Wales. The registered company and charity numbers and registered office address are given on page 1 of these financial statements. The principal objectives and activities of the charity are set out in the Governors' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been applied consistently to both years presented. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The charity is a company limited by guarantee. The members of the company are the Board of Governors listed on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.3 Going concern

The financial statements have been prepared on a going concern basis as the governors believe that no material uncertainties exist. The governors have considered the level of funds held and the expected level of income and expenditure for the 12 months from authorising these financial statements. The expected level of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Accounting policies (continued)

2.4 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

School and nursery fees are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Amounts received in respect of future terms are not yet recognised and therefore held in creditors at the balance sheet date.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold premises - Design Technology Block and other premises	- 30 years with effect from 1 September 2017
Furniture, fittings, tools and equipment	- 7% to 20% straight-line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

2.9 Stocks

Stocks of uniforms are valued at the lower of cost and net realisable value. Stocks of food and fuel are not valued.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any sibling discount offered. Any losses arising from impairment are recognised in expenditure.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short term maturity from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.13 Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

2.15 Pensions

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 year.

2.16 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Governors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.17 Restatement of comparatives

Income and expenditure for the year ended 31 August 2018 has been restated in order to assign certain items of income and expenditure to more appropriate headings. This restatement has had no impact on the overall net movement in funds for the year.

Notes to the financial statements
for the year ended 31 August 2019

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Depreciation

The Governors have reviewed the useful lives of fixed assets and associated residual values and concluded that they are appropriate to the activities of the charity.

Bad and doubtful debts

The Governors are required to exercise significant judgement in estimating the bad and doubtful debt provision, based on their assessment of the likelihood of recovery.

4. Income from donations and legacies

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations			
Lillie C Johnson Charitable Trust	5,000	5,000	10,000
West House School Parents' Association	6,930	6,930	8,000
Other donations	500	500	-
	<u>12,430</u>	<u>12,430</u>	<u>18,000</u>

West House School
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 August 2019

5. Income from charitable activities

School and Nursery

	Unrestricted funds 2019 £	Total funds 2019 £	As restated Total funds 2018 £
Gross fees	3,440,530	3,440,530	3,262,861
Bursaries	(143,906)	(143,906)	(182,800)
Recovery of costs for extras and disbursements	74,203	74,203	88,067
	<u>3,370,827</u>	<u>3,370,827</u>	<u>3,168,128</u>

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Hire of premises	6,492	6,492	5,019
Other activities	9,788	9,788	9,335
Sundry income	8,121	8,121	25,106
	<u>24,401</u>	<u>24,401</u>	<u>39,460</u>

7. Investment income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Interest receivable	12,964	-	12,964	12,755
Dividends received from investments	-	242	242	215
	<u>12,964</u>	<u>242</u>	<u>13,206</u>	<u>12,970</u>

Notes to the financial statements
for the year ended 31 August 2019

8. Analysis of expenditure by activities

	Direct costs 2019 £	Support costs 2019 £	Total funds 2019 £	As restated Total funds 2018 £
School and Nursery	2,403,940	613,113	3,017,053	3,046,110
Total 2018 as restated	2,396,269	649,841	3,046,110	

Analysis of direct costs

	Total funds 2019 £	As restated Total funds 2018 £
Staff costs	1,831,303	1,815,010
Staff agency fees	42,557	91,186
Rent, rates and insurance	95,139	70,504
Heat, light and water	85,953	76,395
Books, printing, stationery and materials	213,925	182,627
Leased equipment	2,405	2,405
Subscriptions	31,188	30,114
Bad debts	(14,035)	26,251
Depreciation of leasehold premises	8,956	8,956
Depreciation of other assets	106,549	92,821
	2,403,940	2,396,269

West House School
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 August 2019

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2019 £	As restated Total funds 2018 £
Staff costs	148,732	133,838
Advertising and staff recruitment	23,749	15,014
Services and advice	83,305	59,634
Food, household expenses and laundry	102,132	98,384
Upkeep of gardens and grounds	20,546	44,061
Postage and telephone	14,608	11,940
Legal and professional	2,079	4,884
Repairs and renewals	141,401	182,948
ICT maintenance and support	22,916	15,939
Sundry expenses	40,480	67,114
Governance costs	8,280	11,200
Depreciation of other assets	4,885	4,885
	<u>613,113</u>	<u>649,841</u>

Notes to the financial statements
for the year ended 31 August 2019

9. Net movement in funds

The net movement in funds is stated after charging:

	2019 £	2018 £
Fees payable to the charity's auditor for the audit of the annual accounts	6,700	7,500
Other costs:		
Operating lease rentals - land and buildings	57,000	32,000
Operating lease rentals - office equipment	2,405	2,405
Depreciation	114,564	106,662
	<u>173,669</u>	<u>148,567</u>

10. Staff costs

	2019 £	2018 £
Wages and salaries	1,678,257	1,649,921
Social security costs	142,833	137,242
Contribution to pension schemes	158,945	161,685
	<u>1,980,035</u>	<u>1,948,848</u>
Agency staff	42,557	91,186
	<u>2,022,592</u>	<u>2,040,034</u>

The average number of persons employed by the charity during the year was as follows:

	2019	2018
Teaching and Nursery	55	56
Support	13	12
Administration	11	11
	<u>79</u>	<u>79</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2019 No.	2018 No.
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

Notes to the financial statements
for the year ended 31 August 2019

11. Governors' remuneration and expenses

During the year, no Governors received any remuneration, other benefits or reimbursement of expenses (2018 - £Nil).

12. Tangible fixed assets

	Design Technology Block £	Other leasehold premises £	Furniture, fittings, tools and equipment £	Total £
Cost				
At 1 September 2018	529,714	507,081	1,379,264	2,416,059
Additions	-	-	153,307	153,307
Disposals	-	-	(2,002)	(2,002)
At 31 August 2019	529,714	507,081	1,530,569	2,567,364
Depreciation				
At 1 September 2018	393,949	380,152	1,045,861	1,819,962
Charge for the year	4,623	4,327	111,434	120,384
On disposals	-	-	(2,002)	(2,002)
At 31 August 2019	398,572	384,479	1,155,293	1,938,344
Net book value				
At 31 August 2019	131,142	122,602	375,276	629,020
At 31 August 2018	135,765	126,929	333,403	596,097

Notes to the financial statements
for the year ended 31 August 2019

13. Fixed asset investments

	Unlisted investments £
Valuation	
At 1 September 2018	5,802
Revaluations	393
	<u>6,195</u>
At 31 August 2019	<u>6,195</u>
Net book value	
At 31 August 2019	6,195
At 31 August 2018	<u>5,802</u>

14. Stocks

	2019 £	2018 £
Stock of uniforms etc.	<u>19,080</u>	<u>20,517</u>

15. Debtors

	2019 £	2018 £
Fees receivable	91,917	8,145
Other debtors	6,725	9,550
Prepayments and accrued income	24,260	45,994
	<u>122,902</u>	<u>63,689</u>

Notes to the financial statements
for the year ended 31 August 2019

16. Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	167,772	173,827
Other taxation and social security	43,398	40,577
Payments received in advance	203,745	221,778
Other creditors	102,814	89,113
Accruals and deferred income	7,730	7,200
	<u>525,459</u>	<u>532,495</u>

17. Financial instruments

	2019 £	2018 £
Financial assets		
Financial assets measured at fair value through income and expenditure	6,195	5,802
Financial assets measured at amortised cost	3,292,482	2,905,459
	<u>3,298,677</u>	<u>2,911,261</u>
	2019 £	2018 £
Financial liabilities		
Financial liabilities measured at amortised cost	482,061	491,918

Financial assets measured at fair value through income and expenditure comprise unlisted investments.

Financial assets that are debt instruments measured at amortised cost comprise fees receivable, other debtors and cash held at bank.

Financial liabilities measured at amortised cost comprise trade and other creditors, payments received in advance and accruals.

Notes to the financial statements
for the year ended 31 August 2019

18. Statement of funds

Statement of funds - current year

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 August 2019 £
Unrestricted funds						
Designated funds						
Centenary Appeal Fund	53,981	-	-	(1,840)	-	52,141
Michael Pratt Memorial Fund	265,351	-	-	(26,574)	-	238,777
Building and Site Development Fund	250,000	-	-	250,000	-	500,000
	<u>569,332</u>	<u>-</u>	<u>-</u>	<u>221,586</u>	<u>-</u>	<u>790,918</u>
General funds						
General funds	2,462,969	3,420,622	(3,017,053)	(220,845)	-	2,645,693
Total Unrestricted funds	<u>3,032,301</u>	<u>3,420,622</u>	<u>(3,017,053)</u>	<u>741</u>	<u>-</u>	<u>3,436,611</u>
Restricted funds						
S Lloyd Music Fund	9,073	242	-	(741)	393	8,967
Total of funds	<u>3,041,374</u>	<u>3,420,864</u>	<u>(3,017,053)</u>	<u>-</u>	<u>393</u>	<u>3,445,578</u>

Notes to the financial statements
for the year ended 31 August 2019

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2017 £	Income £	Expenditure £	Transfers In/(out) £	Gains/ (Losses) £	Balance at 31 August 2018 £
Unrestricted funds						
Designated funds						
Centenary Appeal Fund	55,821	-	-	(1,840)	-	53,981
Michael Pratt Memorial Fund	265,351	-	-	-	-	265,351
Building and Site Development Fund	-	-	-	250,000	-	250,000
	<u>321,172</u>	<u>-</u>	<u>-</u>	<u>248,160</u>	<u>-</u>	<u>569,332</u>
General funds						
General funds	2,518,896	3,150,276	(2,958,043)	(248,160)	-	2,462,969
Total Unrestricted funds	<u>2,840,068</u>	<u>3,150,276</u>	<u>(2,958,043)</u>	<u>-</u>	<u>-</u>	<u>3,032,301</u>
Restricted funds						
S Lloyd Music Fund	8,469	215	-	-	389	9,073
Total of funds	<u>2,848,537</u>	<u>3,150,491</u>	<u>(2,958,043)</u>	<u>-</u>	<u>389</u>	<u>3,041,374</u>

18. Statement of funds (continued)

Designated funds

Centenary Appeal Fund - represents donations and other income received to partially fund the construction of the Design Technology Block and is being transferred to general funds over the estimated useful economic life of the building.

Michael Pratt Memorial Fund - represents funding to be used at the discretion of the governors on scholarships, bursaries and any other similar causes.

Building and Site Development Fund - represents funds earmarked by the charity in anticipation of the potential development of buildings on the site occupied by the school.

Unrestricted general funds

Unrestricted general funds represent the free funds of the charity that are not designated for particular purposes.

Restricted funds

S Lloyd Music Fund - represents an investment fund held for the promotion of music education.

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	629,020	-	629,020
Fixed asset investments	-	6,195	6,195
Current assets	3,333,050	2,772	3,335,822
Creditors due within one year	(525,459)	-	(525,459)
Total	3,436,611	8,967	3,445,578

Notes to the financial statements
for the year ended 31 August 2019

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	596,097	-	596,097
Fixed asset investments	-	5,802	5,802
Current assets	2,968,699	3,271	2,971,970
Creditors due within one year	(532,495)	-	(532,495)
Total	3,032,301	9,073	3,041,374

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	404,204	192,837
Adjustments for:		
Depreciation charges	120,384	106,662
Losses on investments	(393)	(389)
Dividends, interests and rents from investments	(13,206)	(12,970)
Decrease/(increase) in stocks	1,437	(5,955)
Increase in debtors	(59,213)	(18,354)
Increase/(decrease) in creditors	(7,036)	21,046
Net cash provided by operating activities	446,177	282,877

21. Analysis of cash and cash equivalents

	2019 £	2018 £
Cash in hand	3,193,840	2,887,764

Notes to the financial statements
for the year ended 31 August 2019

22. Capital commitments

	2019 £	2018 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	-	9,540
	<u> </u>	<u> </u>

23. Pension commitments

The charity contributes to the Government's Teachers' Pension Scheme and to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to these funds and amounted to £158,945 (2018 - £161,685). Outstanding contributions of £21,625 (2018 - £22,172) were payable to these funds at the balance sheet date and are included in creditors. The pension charge relates to the sole charitable activity and the liability at the balance sheet date is wholly representative of unrestricted funds.

24. Operating lease commitments

At 31 August 2019 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2019 £	2018 £
Land and buildings		
Not later than 1 year	36,667	30,000
Later than 1 year and not later than 5 years	160,000	156,667
Later than 5 years	24,049,148	24,089,148
	<u>24,245,815</u>	<u>24,275,815</u>

25. Related party transactions

West House Old Boys' Association

Two of the school's governors and the school's Headmaster served on the committee of West House Old Boys' Association during the year ended 31 August 2019.

At the balance sheet date, West House School owed £37,000 (2018 - £37,000) to West House Old Boys' Association by way of an interest-free loan.

At the balance sheet date, West House School owed £975 (2018 - £2,270) to West House Old Boys' Association in respect of subscriptions collected on their behalf.

West House School Parents' Association

The Headmaster of the school served on the committee of West House School Parents' Association during the year ended 31 August 2019.

During the year, the charity received unrestricted donations from West House School Parents' Association totalling £6,930 (2018 - £8,000).

Key management remuneration

During the year, remuneration paid to key management totalled £361,679 (2018: £299,591).

26. Agency Arrangements

The charity passes on childcare grant funding to nursery pupils' parents as an agent. During the year the charity received £132,358 (2018 - £181,843) of grant funding from Birmingham City Council and paid over £145,046 (2018 - £175,268) to parents. No amounts were owing at the balance sheet date.

27. Controlling party

The charity is controlled by the Board of Governors.