

Registered number: 00634981
Charity number: 528959

West House School

Governors' report and financial statements

For the year ended 31 August 2020



West House School
(A company limited by guarantee)

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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 2020

Governors	S T Heathcote Esq., Chair (resigned 31 December 2019) J R Gittins Esq., Chair (from 1 January 2020) Mrs J Berrow (resigned 20 May 2020) J A Claughton Esq. I P P Crawford Esq. N E Lloyd Esq. (resigned 13 July 2020) K D Phillips Esq. S A Blackledge Esq. (appointed 7 January 2020) Mrs A K Hayer (appointed 7 January 2020) Mrs C R Ashley (appointed 23 June 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 2020

The Governors present their annual report together with the audited financial statements of the charity for the year 1 September 2019 to 31 August 2020. 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 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

• **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.

• **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 7 members who are elected Governors.

At the next Annual General Meeting on 12th May 2021, one-third of the ordinary members shall retire from office in accordance with the Memorandum and Articles of Association and, being eligible, offer themselves for re-election.

• **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)

● **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.

● **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 up their time freely; no Governor received remuneration during the year and no Governor expenses were reimbursed.

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.

● **Related party relationships**

Details of related party transactions are disclosed in note 26 to the financial statements.

● **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

• Objective and activities

The object of the school 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. West House is a school with a uniquely happy and caring atmosphere, with 125 years' experience of fostering academic, sporting, musical and artistic success. Our aim is to provide boys in Birmingham with an outstanding academic education, whilst giving them the freedom to have fun and the confidence to be themselves. The key features of the school are:

- A small school for boys with a happy family atmosphere
- A school that believes that breadth of education enhances achievement in all areas
- A school where boys achieve academic excellence, guided by a skilled, dedicated staff
- A school that contributes to the wider community

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, attributes and qualities necessary to thrive in the middle part of the 21st century.

In setting objectives and planning for activities, the Governors have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• Access to education

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 an excellent education, consistent with membership of IAPS.

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. All means tested awards are reviewed annually. The policy of awarding scholarships and means tested bursaries contributes to the widening of access to the education offered and the facilities available.

The school also 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 Michael Pratt 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 such scholarships and awards.

Information about fee assistance is available from the Bursar and the availability of these awards is highlighted in local press and other publications. Discounts are also offered to families with more than one child at the school and to staff who choose to educate their children at the school.

Objectives and activities (continued)

• **Community engagement**

The school again demonstrated its commitment to benefitting the wider community through a variety of means subject to government COVID restrictions:

- The 'Parent and Toddler Group' operated during the Autumn Term 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, Harborne Hotshots FC and the Birmingham Youth Theatre during the Autumn Term.
- The school provided ECB qualified cricket coaches to Oasis Woodview Primary School to undertake an after-school club.
- Donations were made to Harborne Cricket Club and Birmingham Moseley Rugby club for the benefit of youth players.
- The school also continued to support Woodgate Valley Urban Farm via sponsorship and pupils raised money for Children in Need, Sport Relief, Edward's Trust and St. Mary's Hospice.

• **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 highlight and acknowledge the school's 125th anniversary.
3. Further enhance the partnership with a local independent school for girls.
4. The school continued with its programme of community engagement as listed in detail above.
5. To improve the school's management structure through the appointment of a Head of Pre-Prep.
6. To improve the efficiency of the business in terms of non-renewable energy consumption.
7. To make Michael Pratt Scholarships and Awards available.

Achievements and performance

● **Impact of COVID-19 pandemic**

The impact of the COVID-19 pandemic resulted in a number of the planned objectives for the year being placed on hold as the school responded to the rapidly changing circumstances surrounding the management of the situation and the impact on education. While the school continued to advance education to all pupils, via remote learning where necessary, the Board of Governors applied variable levels of fee discounts to parents based on the age of the children. The school reduced overheads to a minimum through the postponement of various projects and accessed the Government Job Retention Scheme.

The school made the following progress against the stated objectives:

1. Staff received training in the provision of remote learning and the use of new technology, but the performance management process was necessarily put on hold after the Autumn Term due to the pandemic.
2. A number of events were scheduled to take place during the course of the year, aimed at embracing all members of the West House Community, however due to the pandemic they were postponed will be rescheduled
3. A number of Activity Days were arranged with Edgbaston High School for Girls with each of the schools taking it in turn to host the events.
4. The school continues to make available its sports facilities at Richmond Hill for use out of school hours to a number of local business and youth sports clubs. Unfortunately, the extend of this was limited by the pandemic.
5. Applications were invited for the role of Head of Pre-Prep and interviews were undertaken shortly before the first COVID related lockdown. An appointment was made with effect from 1st September 2021.
6. A programme of updating and renewing lighting throughout the school site was commenced.
7. Applications for bursaries and Michael Pratt Scholarships were, once again, invited. A small number of 125th Anniversary Awards were made.

Achievements and performance (continued)

• **Review of achievements and performance for the year**

The achievements and performance for the year were heavily impacted by the COVID-19 pandemic with a shift in objectives as the school responded to the demands of remote and hybrid teaching.

With the normal cycle of performance management necessarily placed on hold, the focus of staff development shifted to that of improving remote learning skills. This resulted in a number of staff upskilling significantly and the school's remote learning provision improving rapidly during the year.

However, the year 2019 – 2020 once again saw the school maintain stability in terms of both numbers and reputation. High standards of education and care in a safe and stimulating environment were maintained in spite of the pandemic and the school continued to meet the physical, social and emotional needs of each pupil with outstanding success. Additional support was offered to those pupils who found working remotely particularly challenging.

By the end of the year there were 354 pupils on the roll (2019: 358), with 123 children in the Early Years Foundation Stage (2019: 146), representing stability with the previous year.

Means tested bursary awards were awarded in line with school policy and 12 pupils benefitted from such awards (2019: 10). Seven existing pupils benefitted from Michael Pratt Awards (2019: 5) and one award was made to an external pupil in support of fostering significant individual talent (2019: 0).

External examination results reflected the commitment by the school to maintaining the highest standards of academia. 95% of leavers were offered at least one of their chosen selective secondary school places (2019: 96%). 53% of candidates were offered places at King Edward's School, Birmingham (2019: 65%) and four academic scholarships were awarded to leading independent schools. One double scholarship in music and academics was awarded to King Edward's School.

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 even during the period of enforced remote learning with staff presenting innovative ways in which to deliver their specific subject areas. Parents were surveyed during the period of lockdown and invited to comment on the school's management of teaching, learning and pastoral care. The results were overwhelmingly positive.

During the year, a shift in the requirements of school, brought about by the pandemic, resulted in the implementation of a number of previously unplanned projects such as the total upgrade of the WiFi, and the purchase of additional laptops, Chromebooks and interactive whiteboards. This amounted to a rapid development in the rollout of high quality mobile technology.

Achievements and performance (continued)

● **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 Board has also made a commitment to ensure that in the event of future requirements for remote learning, the school is well equipped in terms of staff skills, mobile devices and infrastructure.

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.

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 the support provided to pupils with Special Educational Needs.
4. To further enhance links with the local community and a local independent school for girls.
5. To carry out a full review of the school's strategic plan.
6. To improve facilities for existing pupils through the development of a second dining room, outdoor sports facilities and specialist teaching areas for expressive arts underlining the school's commitment to delivering a broad and balanced curriculum.
7. To carry out extensive market research and to review the school's marketing and PR strategy.
8. To carry out a full curriculum review with an emphasis on the future teaching of languages, science and technology.
9. To place an increased emphasis on the emotional and mental wellbeing of members of the school community.
10. To consider the environmental sustainability of the school's activities and plans for development.

Financial review

• 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.

• Reserves policy

The Governors have established a policy whereby the unrestricted funds held by the charity should be enough to cover one school term of expenditure. At this level the Governors feel that they would be able to continue the current activities of the charity. Unrestricted free reserves at 31 August 2020 were just over £1m. 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 19 to the accounts.

• 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.

• 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.

• Financial review

The Statement of Financial Activities shows incoming resources for the year of £3,368,534 (2019 – £3,420,864) and resources expended of £3,019,067 (2019 £3,017,053). The net incoming resources for the year before investment gains are £349,467 (2019 £403,811) and have been attributed to funds. Total funds carried forward are £3,795,183 (2019 £3,445,578). Maintaining pupil numbers and good controls over operating costs have enabled the school to achieve a surplus.

Unrestricted and designated funds held by the charity as stated in the financial statements as 31st August 2020 are £3,785,899 (2019 £3,436,611) and restricted funds total £9,294 (2019 £8,967). 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 31st August 2020 to be satisfactory.

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

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 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 judgements 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:

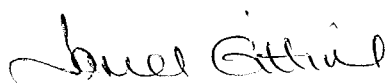
- so far as that Governor is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Governor has taken all the steps that ought to have been taken as a Governor in order to be aware of any relevant audit information and to establish that the charity's auditors 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 12 May 2021 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 2020 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 2020 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Governors' report has 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.

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 and from the requirement to prepare a Strategic 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

12 May 2021

West House School
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 August 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	4	99,921	-	99,921	12,430
Charitable activities	5	3,202,644	-	3,202,644	3,370,827
Other trading activities	6	40,105	-	40,105	24,401
Investments	7	25,675	189	25,864	13,206
Total income		3,368,345	189	3,368,534	3,420,864
Expenditure on:					
Charitable activities:	8				
School and Nursery		2,352,231	-	2,352,231	2,403,940
Support costs		666,836	-	666,836	613,113
Total expenditure		3,019,067	-	3,019,067	3,017,053
Net gains on investments		-	138	138	393
Net movement in funds		349,278	327	349,605	404,204
Reconciliation of funds:					
Total funds brought forward		3,436,611	8,967	3,445,578	3,041,374
Net movement in funds		349,278	327	349,605	404,204
Total funds carried forward		3,785,889	9,294	3,795,183	3,445,578

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
As at 31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	541,734	629,020
Investments	13	6,333	6,195
		<u>548,067</u>	<u>635,215</u>
Current assets			
Stocks	14	23,002	19,080
Debtors	15	77,438	122,902
Investments	16	150,000	-
Cash at bank and in hand	22	3,397,039	3,193,840
		<u>3,647,479</u>	<u>3,335,822</u>
Creditors: amounts falling due within one year	17	(400,363)	(525,459)
Net current assets		<u>3,247,116</u>	<u>2,810,363</u>
Total net assets		<u><u>3,795,183</u></u>	<u><u>3,445,578</u></u>
Charity funds			
Restricted funds	19	9,294	8,967
Unrestricted funds	19	3,785,889	3,436,611
Total funds		<u><u>3,795,183</u></u>	<u><u>3,445,578</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 12 May 2021 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 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	21	343,951	446,177
Cash flows from investing activities			
Interest and dividends from investments		25,864	13,206
Purchase of tangible fixed assets		(16,616)	(153,307)
Net cash provided by/(used in) investing activities		9,248	(140,101)
Change in cash and cash equivalents in the year		353,199	306,076
Cash and cash equivalents at the beginning of the year		3,193,840	2,887,764
Cash and cash equivalents at the end of the year	22	3,547,039	3,193,840

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 2019), 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 in the accounting period in which the related educational services are provided. Fees are stated after deducting allowances, scholarships, bursaries and other remissions granted by the school.

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 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 Government grants

Amounts received under the Government's Coronavirus Job Retention Scheme (CJRS) are credited to income in the Statement of financial activities during the period that the associated wages costs are recognised.

2.7 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)

2.8 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.

2.9 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 'Net gains on investments' in the Statement of financial activities.

2.10 Stocks

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

2.11 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.

2.12 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)

2.13 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.

2.14 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.

2.15 Operating leases

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

2.16 Pensions

The charity operates defined contribution pension schemes and the pension charge represents the amounts payable by the charity to the funds in respect of the year.

The charity's academic staff belong to the Teachers' Pension Scheme England and Wales (TPS). The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers in academies. All teachers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The charity has accounted for its contributions to the scheme as if it were a defined contribution scheme.

2. Accounting policies (continued)

2.17 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.

3. Critical accounting estimates and areas of judgement

Estimates and judgements 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 judgement:

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.

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Notes to the financial statements
For the year ended 31 August 2020

4. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	1,000	1,000	12,430
Government grants	98,921	98,921	-
	<u>99,921</u>	<u>99,921</u>	<u>12,430</u>

The Charity furloughed certain staff under the Government's Coronavirus Job Retention Scheme (CJRS). The funding received of £98,921 relates to claims made in respect of the year.

5. Income from charitable activities

School and Nursery

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Gross fees	3,339,138	3,339,138	3,440,530
Bursaries	(191,264)	(191,264)	(143,906)
Recovery of costs for extras and disbursements	54,770	54,770	74,203
	<u>3,202,644</u>	<u>3,202,644</u>	<u>3,370,827</u>

6. Income from other trading activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Hire of premises	6,314	6,314	6,492
Other activities	10,643	10,643	9,788
Sundry income	23,148	23,148	8,121
	<u>40,105</u>	<u>40,105</u>	<u>24,401</u>

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7. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Interest on investments	-	189	189
Interest receivable	25,675	-	25,675
	<u>25,675</u>	<u>189</u>	<u>25,864</u>

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Interest on investments	-	242	242
Interest receivable	12,964	-	12,964
	<u>12,964</u>	<u>242</u>	<u>13,206</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
School and Nursery	<u>2,451,152</u>	<u>567,915</u>	<u>3,019,067</u>

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
School and Nursery	<u>2,403,940</u>	<u>613,113</u>	<u>3,017,053</u>

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8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2020 £	Total funds 2019 £
Staff costs	1,881,326	1,831,303
Staff agency fees	70,045	42,557
Rent, rates and insurance	110,590	95,139
Heat, light and water	97,849	85,953
Books, printing, stationery and materials	137,742	213,925
Leased equipment	1,981	2,405
Subscriptions	40,764	31,188
Bad debts	11,838	(14,035)
Depreciation of leasehold premises	8,956	8,956
Depreciation of other assets	90,061	106,549
	2,451,152	2,403,940

Analysis of support costs

	Total funds 2020 £	Total funds 2019 £
Staff costs	151,100	148,732
Advertising and staff recruitment	31,468	23,749
Services and advice	70,861	83,305
Food, household expenses and laundry	93,133	102,132
Upkeep of gardens and grounds	24,198	20,546
Postage and telephone	24,161	14,608
Legal and professional	4,029	2,079
Repairs and renewals	100,213	141,401
ICT maintenance and support	24,848	22,916
Sundry expenses	29,959	40,480
Governance costs	9,060	8,280
Depreciation of other assets	4,885	4,885
	567,915	613,113

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9. Net movement in funds

The net movement in funds is stated after charging:

	2020 £	2019 £
Fees payable to the charity's auditor for the audit of the annual accounts	6,900	6,700
Other costs:		
Operating lease rentals - land and buildings	57,027	57,000
Operating lease rentals - office equipment	1,981	2,405
Depreciation	103,902	114,564
	<u>163,810</u>	<u>176,669</u>

10. Staff costs

	2020 £	2019 £
Wages and salaries	1,685,643	1,678,257
Social security costs	142,857	142,833
Contributions to pension schemes	203,926	158,945
Agency staff	70,045	42,557
	<u>2,102,471</u>	<u>2,022,592</u>

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

	2020	2019
Teaching and Nursery	54	55
Support	14	13
Administration	11	11
	<u>79</u>	<u>79</u>

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

	2020 No.	2019 No.
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	1	-

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Notes to the financial statements
For the year ended 31 August 2020

11. Governors' remuneration and expenses

During the year, no Governors received any remuneration or other benefits (2019 - £Nil).

During the year ended 31 August 2020, no Governor expenses have been incurred (2019 - £Nil).

12. Tangible fixed assets

	Design Technology Block £	Other leasehold premises £	Furniture, fittings, tools and equipment £	Total £
Cost				
At 1 September 2019	529,714	507,081	1,530,569	2,567,364
Additions	-	-	16,616	16,616
At 31 August 2020	529,714	507,081	1,547,185	2,583,980
Depreciation				
At 1 September 2019	398,572	384,479	1,155,293	1,938,344
Charge for the year	4,629	4,329	94,944	103,902
At 31 August 2020	403,201	388,808	1,250,237	2,042,246
Net book value				
At 31 August 2020	126,513	118,273	296,948	541,734
At 31 August 2019	131,142	122,602	375,276	629,020

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Notes to the financial statements
For the year ended 31 August 2020

13. Fixed asset investments

	Unlisted investments £
Market valuation	
At 1 September 2019	6,195
Revaluations	138
At 31 August 2020	<u><u>6,333</u></u>

14. Stocks

	2020 £	2019 £
Stock of uniforms etc.	<u><u>23,002</u></u>	<u><u>19,080</u></u>

15. Debtors

	2020 £	2019 £
Fees receivable	36,169	91,917
Other debtors	5,750	6,725
Prepayments and accrued income	35,519	24,260
	<u><u>77,438</u></u>	<u><u>122,902</u></u>

16. Current asset investments

	2020 £	2019 £
Short-term deposits	<u><u>150,000</u></u>	<u><u>-</u></u>

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For the year ended 31 August 2020

17. Creditors: Amounts falling due within one year

	2020 £	2019 £
Payments received in advance	163,321	203,745
Trade creditors	104,157	167,772
Other taxation and social security	39,374	43,398
Other creditors	85,060	102,814
Accruals and deferred income	8,451	7,730
	<u>400,363</u>	<u>525,459</u>

18. Financial instruments

	2020 £	2019 £
Financial assets		
Financial assets measured at fair value through income and expenditure	6,333	6,195
Financial assets measured at amortised cost	3,588,978	3,292,482
	<u>3,595,311</u>	<u>3,298,677</u>
	2020 £	2019 £
Financial liabilities		
Financial liabilities measured at amortised cost	360,989	482,061

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

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

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

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Notes to the financial statements
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19. Statement of funds

Statement of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 August 2020 £
Unrestricted funds						
Designated funds						
Centenary Appeal	52,141	-	-	(1,840)	-	50,301
Michael Pratt Memorial	238,777	-	-	(31,308)	-	207,469
Building and Site Development	500,000	-	-	2,000,000	-	2,500,000
Excursion Support Fund	-	-	-	9,435	-	9,435
Short-term Financial Hardship Fund	-	-	-	98,921	-	98,921
	<u>790,918</u>	<u>-</u>	<u>-</u>	<u>2,075,208</u>	<u>-</u>	<u>2,866,126</u>
General funds						
General funds	<u>2,645,693</u>	<u>3,368,345</u>	<u>(3,019,067)</u>	<u>(2,075,208)</u>	<u>-</u>	<u>919,763</u>
Total Unrestricted funds	<u>3,436,611</u>	<u>3,368,345</u>	<u>(3,019,067)</u>	<u>-</u>	<u>-</u>	<u>3,785,889</u>
Restricted funds						
S Lloyd Music	<u>8,967</u>	<u>189</u>	<u>-</u>	<u>-</u>	<u>138</u>	<u>9,294</u>
Total of funds	<u><u>3,445,578</u></u>	<u><u>3,368,534</u></u>	<u><u>(3,019,067)</u></u>	<u><u>-</u></u>	<u><u>138</u></u>	<u><u>3,795,183</u></u>

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Notes to the financial statements
For the year ended 31 August 2020

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 August 2019 £
Unrestricted funds						
Designated funds						
Centenary Appeal	53,981	-	-	(1,840)	-	52,141
Michael Pratt Memorial	265,351	-	-	(26,574)	-	238,777
Building and Site Development	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	<u>2,462,969</u>	<u>3,420,622</u>	<u>(3,017,053)</u>	<u>(220,845)</u>	<u>-</u>	<u>2,645,693</u>
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	<u>9,073</u>	<u>242</u>	<u>-</u>	<u>(741)</u>	<u>393</u>	<u>8,967</u>
Total of funds	<u><u>3,041,374</u></u>	<u><u>3,420,864</u></u>	<u><u>(3,017,053)</u></u>	<u><u>-</u></u>	<u><u>393</u></u>	<u><u>3,445,578</u></u>

19. Statement of funds (continued)

Designated funds

Centenary Appeal - 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 - represents funding to be used at the discretion of the governors on scholarships, bursaries and any other similar causes.

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

Excursion Support Fund - represents accumulated surpluses on school excursions to be utilised to subsidise future trips.

Short-term Financial Hardship Fund - represents funds set aside by the governors for future hardship awards.

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 - represents an investment fund held for the promotion of music education.

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	541,734	-	541,734
Fixed asset investments	-	6,333	6,333
Current assets	3,644,518	2,961	3,647,479
Creditors due within one year	(400,363)	-	(400,363)
Total	3,785,889	9,294	3,795,183

Notes to the financial statements
For the year ended 31 August 2020

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	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

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

	2020 £	2019 £
Net income for the year (as per Statement of financial activities)	349,605	404,204
Adjustments for:		
Depreciation charges	103,902	120,384
Gains on investments	(138)	(393)
Interest and dividends from investments	(25,864)	(13,206)
(Increase)/decrease in stocks	(3,922)	1,437
Decrease/(increase) in debtors	45,464	(59,213)
Decrease in creditors	(125,096)	(7,036)
Net cash provided by operating activities	343,951	446,177

22. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	3,397,039	3,193,840
Short-term deposits	150,000	-
Total cash and cash equivalents	3,547,039	3,193,840

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23. Analysis of changes in net debt

	At 1 September 2019	Cash flows	Transfers	At 31 August 2020
	£	£	£	£
Cash at bank and in hand	3,193,840	353,199	(150,000)	3,397,039
Short-term investments	-	-	150,000	150,000
	<u>3,193,840</u>	<u>353,199</u>	<u>-</u>	<u>3,547,039</u>

24. 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 £203,926 (2019 - £158,945). Outstanding contributions of £5,716 (2019 - £21,625) 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.

25. Operating lease commitments

At 31 August 2020 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	62,000	36,667
Later than 1 year and not later than 5 years	248,000	160,000
Later than 5 years	23,899,148	24,049,148
	<u>24,209,148</u>	<u>24,245,815</u>

26. 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 2020.

At the balance sheet date, West House School owed £32,000 (2019 - £37,000) to West House Old Boys' Association by way of an interest-free loan.

At the balance sheet date, West House School owed £2,730 (2019 - £975) 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 2020.

During the year, the charity received reimbursement for catering expenses from West House School Parents' Association totalling £107 (2019 - unrestricted donation received of £6,930).

Key management remuneration

During the year, remuneration paid to key management personnel totalled £361,674 (2019: £361,679).

27. Agency Arrangements

The charity passes on childcare grant funding to nursery pupils' parents as an agent. During the year, the charity received £162,441 (2019 - £132,358) of grant funding from Birmingham City Council and paid this over to parents. No amounts were owing to parents at the balance sheet date.

28. Controlling party

The charity is controlled by the Board of Governors.