EDINBURGH MONTESSORI ARTS SCHOOL FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period from 1 September 2023 to 5 November 2024

Registered Charity Number SC046784

EDINBURGH MONTESSORI ARTS SCHOOL FOUNDATION

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Period from 1 September 2023 to 5 November 2024

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EDINBURGH MONTESSORI ARTS SCHOOL FOUNDATION

CHARITY INFORMATION
Year ended 31 March 2025

Trustees

B Ashrowan
D P Cowan
A McNab

Registered Office

18N Liberton Brae
Edinburgh
EH16 6AE

Charity Registration

SC046784

Independent Examiner

Frost Wiltshire LLP
Unit 2, Green Farm Business Park
Folly Road
Latteridge
Bristol
BS37 9TZ

EDINBURGH MONTESSORI ARTS SCHOOL FOUNDATION

TRUSTEES' ANNUAL REPORT
Year ended 31 March 2025

The Trustees present their annual report and accounts for the for Edinburgh Montessori Arts School Foundation, Scottish Charity Number SC046784, for the period from 1 September 2023 to 5 November 2024.

Trustees
The trustees who served during the period were:

B Ashrowan
D P Cowan
A McNab

Governing document
The charity is governed by its Trust Deed and is registered with the Office of the Scottish Charity Regulator (OSCR).

Objectives and activities
The charity continued to pursue its charitable purposes during the year in accordance with its governing document.

At the end of the period, charity transferred its activities to Montessori Scotland Foundation, a Scottish Charitable Incorporated Organisation with registered number SC053293, and ceased operating. The trustees are taking the necessary steps to conclude its affairs and meet its remaining statutory obligations.

Financial review
The results for the year are shown in the accompanying Statement of Receipts and Payments and Statement of Balances.

Approval
This report was approved by the trustees and signed on their behalf.

Signed on behalf of the trustees:

Audrey Macnab (Sep 29, 2026, 12:12pm)

A McNab
Trustee

Date: 29 Sep 2026

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Annual Report and the receipts and payments accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees are responsible for maintaining proper accounting records which disclose, with reasonable accuracy, the financial position of the charity and enable them to ensure that the accounts comply with the applicable legislation.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF EDINBURGH MONTESSORI ARTS SCHOOL FOUNDATION

I have examined the financial statements of Edinburgh Montessori Arts School Foundation for the period ended 5 November 2024 which comprise the Statement of Receipts and Payments, the Statement of Balances and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Wiltshire BSc FCA
For and on behalf of Frost Wiltshire LLP
Chartered Accountants

Unit 2, Green Farm Business Park
Folly Road
Latteridge
Bristol
BS37 9TZ

Date: 29 September 2026

EDINBURGH MONTESSORI ARTS SCHOOL FOUNDATION

STATEMENT OF RECEIPTS AND PAYMENTS
For the period from 1 September 2023 to 5 November 2024

		Period from 1 September 2023 to 5 November 2024			Year ended 31 August 2023
		Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
Income from:					
Donations		100	-	100	15,626
Charitable activities		1,227	-	1,227	197
Investment income		1	-	1	5
Total income		1,328	-	1,328	15,828
Expenditure on:					
Charitable activities		(1,603)	-	(1,603)	(1,140)
Grants and donations	3	(627)	-	(627)	(25,554)
Total costs on charitable activities		(2,230)	-	(2,230)	(26,694)
Net income/(expenditure)		(902)	-	(902)	(10,866)
Reconciliation of funds:					
Total funds brought forward		902	-	902	11,768
Total funds carried forward		-	-	-	902

STATEMENT OF BALANCES
As at 5 November 2024

	Note	5 November 2024 £	31 August 2023 £
Current assets			
Cash at bank and in hand		-	902
		-	902
Net current assets		-	902
Total assets less current liabilities, being net assets		-	902
Capital and reserves			
Unrestricted funds	7	-	902

These financial statements were approved and authorised for issue by the Board of Trustees and were signed on its behalf by:

Audrey Macnab (Sep 29, 2026, 12:12pm)

A McNab
Trustee

NOTES TO THE FINANCIAL STATEMENTS
Period from 1 September 2023 to 5 November 2024

1. PRINCIPAL ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The principal accounting policies are set out below. The policies have been applied consistently throughout the current and prior year.

Assessment of going concern

At the end of the period, charity transferred its activities to Montessori Scotland Foundation, a Scottish Charitable Incorporated Organisation with registered number SC053293, and ceased operating. Accordingly, the financial statements are not prepared on a going concern basis.

Income

Income is credited to the appropriate fund in the year in which it is receivable. In the event that the income is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are met, or fulfilment of the conditions is wholly within the control of the charity.

Taxation

The Charity is exempt from tax on income and gains to the extent that they are applied for their charitable objects.

Unrestricted Fund

The unrestricted fund is the retained annual surpluses of income over the costs incurred. Surpluses are available at the discretion of the Trustees to achieve the charitable objects of the charity.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

2. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. There were no other expenses paid to Trustees for either period.

There were no other transactions with the Trustees or other related parties during the year.

3. GRANTS AND DONATIONS

Grants and donations for the period ended 5 November 2024 includes the distribution of the cash balance held by the charity to its successor entity, Montessori Scotland Foundation.

Signable

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