

# Lancaster Independent School for Alternative Learning

England & Wales · Charity number 1066821

## Details

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Other names	CHERRYTREES KINDERGARTEN, LANCASTER STEINER SCHOOL LTD, LANCASTER STEINER EDUCATION PROJECT, LANCASTER STEINER RAINBOW PARENT & TODDLER GROUP, LANCASTER STEINER RAINBOW PLAYGROUP, LANCASTER STEINER SCHOOL
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03364291</a>
Registered	1997-12-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Lune Road Lancaster LA1 5QU
Phone	01524381876
Email	<a href="mailto:bursar@lancastersteinerschool.org">bursar@lancastersteinerschool.org</a>
Website	<a href="http://www.lisal.school">www.lisal.school</a>

## Activities

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**Objects:** TO PROMOTE AND PROVIDE FOR THE ADVANCEMENT OF EDUCATION UPON THE PRINCIPALS INDICATED BY THE LATE DR RUDOLF STEINER AND TO CONDUCT IN THE UNITED KINGDOM ANY BOARDING OR DAY SCHOOLS FOR THE EDUCATION OF CHILDREN 2) TO ESTABLISH AND CARRY ON A SCHOOL WHERE PUPILS, SCHOLARS AND STUDENTS MAY OBTAIN ON MODERATE TERMS A SOUND GENERAL EDUCATION UPON THE PRINCIPLES INDICATED BY RUDOLF STEINER. 3) TO PROMOTE THE STUDY AND PRACTICE OF ALL OR SUCH OF THE ARTS AND SCIENCES, INCLUDING THE ART OF EURYTHMY AS ARE NECESSARY

**Activities:** education/training: The schools vision aims to help children have a full experience of childhood that can nourish and develop their innate capabilities, so that they become responsible, free individuals who think clearly, observe perceptively and act considerately. We encourage children to become independent and capable learners. This develops their innate capacities for wonder and imagination.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** UNITED KINGDOM
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£105,309	£89,908	-	-
2023-08-31	£144,956	£149,921	-	-
2022-08-31	£151,112	£173,207	-	-
2021-08-31	£165,645	£151,515	-	-
2020-08-31	£127,001	£112,717	-	-

## Trustees

Name	Role	Appointed
<b>Calum MacLure</b>	Chair	2025-06-20
David John Barton		2018-07-04
Gabriella Cani		2019-12-04
Hannah MacLure		2025-06-20
Hollie Kritikos Blades		2025-06-20
Hugh Tuffen		2025-06-20
Zoe Wild		2025-06-20

**Lancaster Independent School for Alternative Learning**

England & Wales - Charity number 1066821

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# Accounts

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**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE  
LEARNING LTD  
(FORMERLY LANCASTER STEINER SCHOOL)  
TRUSTEES' REPORT AND UNAUDITED  
FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2024**

Charity registration number: 1066821  
Registered company number (England and Wales): 03364291

# LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

## FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

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# LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

## CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 AUGUST 2024

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<b>Charity registration number</b>	1066821
<b>Registered company number</b>	03364291 (England and Wales)
<b>Trustees</b>	G Cani D J Barton S A Cadwallender M G Gallastegu
<b>Registered office</b>	Lancaster Independent School for Alternative Learning Lune Road Lancaster LA1 6QU
<b>Independent Examiner</b>	Christine Harwood ACMA Accounts Matters Ltd White Cross South Road Lancaster LA1 4XQ
<b>Bankers</b>	CAF 25 Kings Hill Avenue West Malling Kent ME19 4JQ

# LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 AUGUST 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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 2022).

#### **Incorporation**

The charitable company was incorporated on 1 May 1997 and commenced trading on the same date. The charitable company passed a special resolution on 26 May 2017 changing its name from Cherrytrees Kindergarten to Lancaster Steiner School Ltd. The charitable company passed a special resolution on 31 October 2023 changing its name from Lancaster Steiner School Ltd to Lancaster Independent School for Alternative Learning Ltd, this is abbreviated to LISAL.

#### **Objects and activities**

The school's aim is to provide an inspirational education for all, that will enable children to have a full experience of childhood, which can nourish and develop their innate capabilities, helping to create people who are responsible free individuals, who think clearly, observe perceptively and act considerately and constructively.

In setting our objectives and planning our activities our 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 on fee-charging.

Our principal aims are:

- A nurturing learning environment that values the individual needs of the children and supports their emotional development
- A broad and integrated curriculum that encourages sustained engagement in education for life.
- A key focus on social and emotional development of the pupils.
- A creative curriculum and responsive teaching which supports pupils' innate capacities for wonder and imagination.

#### **Public benefit**

Lancaster Independent School for Alternative Learning Ltd is a charitable trust which seeks to benefit the public through the pursuit of its stated aims. Our fees are set at a level to ensure the financial viability of the school. Our Fee Assistance Scheme ensures that as many families as we can reasonably award reductions to are able to access the education the school offers.

Our school welcomes pupils from all backgrounds. An individual's economic status, gender, ethnicity, race, religion or disability do not form part of our assessment process.

We are an equal opportunity organisation and are committed to a working environment that is free from discrimination on the grounds of race, ethnicity, religion, sex, sexual orientation, disability, pregnancy/maternity, age or marital/civil partnership status. We will make reasonable adjustments to meet the need of staff or pupils who become disabled.

Our school is committed to safeguarding and promoting the welfare of our pupils and expect all staff and volunteers to share this commitment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

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### Achievements and performance

#### *Charitable activities*

In 2023-2024 the school had 13 pupils, there were 19 in the year before.

#### **Objectives of the year**

The school has reduced its cost base during the financial year to match the smaller pupil numbers. The decision was made to keep the school small in the next financial year so that the fee income for the school was below the VAT limit for school year 2024-25. This is to give the parents of the existing pupil cohort a full 12 month period to prepare for the 20% VAT we will need to levy on fees once the school has to register.

#### **Financial review**

The charity's major source of income is school fees.

#### **Reserves policy**

The charity has a reserves policy which is to strive to maintain balances at a level equivalent to approximately three months' expenditure (set at £30,000 for 23/24). This is reviewed annually and adjusted for increases in costs. Free reserves at the year-end were £34,173 (2023: £13,687), which is at the recommended amount.

### Structure, governance and management

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 1 May 1997 and registered as a company on 1 May 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Recruitment and appointment of new trustees**

Trustees are recruited from parents and friends of Lancaster Independent School for Alternative Learning. Potential trustees are proposed to the AGM for membership of Council. Trustees can be co-opted between AGMs if numbers on Council fall below the required level but must either stand down or stand for election at the next AGM. A third of elected trustees are required to stand down by rotation at each AGM.

#### **Organisational structure**

The organisation consists of a senior governance team made up of the company trustees and representatives of staff.

The trustees conduct an ongoing review of the major tasks in which the charity is involved and reviews the systems in place to mitigate any risks involved. Internal risks are minimised by the implementation of procedures for authorisation for all transactions and external risks by secure investment.

#### **Induction and training of new trustees**

New trustees are provided with an information pack and induction about their role and responsibilities as Trustees and Company Directors.

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 board of trustees on \_\_\_\_\_ 2025 and signed on its behalf by:

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**Gabriella Cani, Trustee**

# LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

YEAR ENDED 31 AUGUST 2024

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 5 to 13.

### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Christine Harwood ACMA  
Chartered Institute of Management Accountants

Accounts Matters Ltd  
3-2-1 Storey House  
White Cross  
South Road  
Lancaster  
LA1 4XQ

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**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted funds £	2024 Restricted funds £	Total £	2023 Total £
<b>Income from:</b>					
Donations and legacies		7,041	6,429	13,470	840
<b>Activities for generating funds:</b>					
Education		83,724	-	83,724	136,870
Investment income	2	4,674	-	4,674	6,539
Grant income	3	-	-	-	279
Other income	4	3,441	-	3,441	428
<b>Total income</b>		<b>98,880</b>	<b>6,429</b>	<b>105,309</b>	<b>144,956</b>
<b>Expenditure on:</b>					
<b>Costs of generating funds:</b>					
Other trading activities		-	-	-	78
<b>Charitable activities:</b>					
Education	5	83,479	6,429	89,908	149,843
<b>Total expenditure</b>		<b>83,479</b>	<b>6,429</b>	<b>89,908</b>	<b>149,921</b>
<b>Net income / (expenditure)</b>		<b>15,401</b>	<b>-</b>	<b>15,401</b>	<b>(4,966)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		18,772	99	18,871	23,837
<b>Total funds carried forward</b>		<b>34,173</b>	<b>99</b>	<b>34,272</b>	<b>18,871</b>

All income and expenditure derive from continuing activities and all gains and losses recognised during the year are included above.

**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD (Company number 03364291)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted funds £	2024 Restricted funds £	Total £	2023 Total £
<b>Fixed assets</b>					
Tangible assets	11	4,322	-	4,322	5,086
<b>Current assets</b>					
Stocks	12	500	-	500	500
Debtors	13	621	-	621	3,338
Cash and bank		35,154	99	35,253	15,818
		<b>40,597</b>	<b>99</b>	<b>40,696</b>	<b>24,742</b>
<b>Creditors</b>					
Amounts falling due within one year	14	(6,424)		(6,424)	(5,870)
		<b>34,173</b>	<b>99</b>	<b>34,272</b>	<b>18,872</b>
<b>Funds</b>					
Unrestricted funds	15			34,173	18,773
Restricted funds				99	99
				<b>34,272</b>	<b>18,872</b>

- i) the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- ii) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

25 Jun 2025

The financial statements were approved and authorised for issue by the Board on \_\_\_\_\_.

Signed on behalf of the board of trustees *G Cani*  
 \_\_\_\_\_ Gabi Cani - Trustee

The notes on pages 7 to 13 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

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**1 Summary of significant accounting policies**

**General information and basis of preparation**

Lancaster Independent School for Alternative Learning Ltd is a private company limited by guarantee, registered in England and Wales. 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. The address of the registered office is given in the charity information on page 2 of these financial statements.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2021)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from government and other grants 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. If entitlement is not met then these amounts are deferred

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life:

Computer equipment	Straight line over 3 years
Furniture, Fixtures & Fittings	15% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the note to the financial statements.

**2 Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
Bank interest received	490	222
Rents received	4,184	6,317
	<u>4,674</u>	<u>6,539</u>

**3 Grants received**

	<b>2024</b>	<b>2023</b>
	£	£
Lancaster City Council	-	279
	<u>-</u>	<u>279</u>

**4 Other trading activities**

	<b>2024</b>	<b>2023</b>
	£	£
Fundraising	3,407	28
Shop income	34	78
After School Club	-	322
	<u>3,441</u>	<u>428</u>

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

**5 Analysis of expenditure on charitable activities**

Charitable activities 2024	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total 2024 £
Education	89,248	-	660	89,908

Charitable activities 2023	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total 2023 £
Education	149,063	-	780	149,843

**6 Allocation of support costs**

Support costs 2024	Education £ 2024	Total £ 2024
Governance: Examiner fees	<u>660</u>	<u>660</u>

Support costs 2023	Education £ 2023	Total £ 2023
Governance: Examiner fees	<u>780</u>	<u>780</u>

**7 Governance costs**

	2024 £	2023 £
Independent examiners remuneration (including expenses and benefits in kind)	660	780
	<u>660</u>	<u>780</u>

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

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**8 Net income / (expenditure) for the year**

Net income / (expenditure) is stated after charging / (crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	763	929

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024.

**10 Staff costs and employee benefits**

The average monthly number of employees was as follows:

	2024	2023
Charitable activities	8	10

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages and pensions	65,809	121,910
	<u>65,809</u>	<u>121,910</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD (Company number 03364291)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

**11 Tangible fixed assets**

	Furniture, Fixtures & Fittings £	Computer Equipment	Total £
Cost or valuation:			
At 1 September 2023	7,762	2,189	9,951
Additions			
<b>At 31 August 2024</b>			
Depreciation:			
At 1 September 2023	2,676	2,189	4,865
Charge for the year	763		763
<b>At 31 August 2024</b>			
	3,439	-	5,628
Net book value:			
<b>At 31 August 2024</b>	<b>4,323</b>	-	<b>4,323</b>
At 31 August 2023	5,086	-	5,086

**12 Stocks**

	2024 £	2023 £
Stocks	500	500

**13 Debtors**

	2024 £	2023 £
Trade debtors	621	3,338

**14 Creditors: amounts falling due within one year**

	2024 £	2023 £
Accruals	600	600
Social security and other taxes	309	619
Deferred fees	5,341	4,344
Pension	174	308
	6,424	5,870

**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD (Company number 03364291)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

**15 Movement in funds**

	Balance at 1st September 2023	Net movement in funds	Balance at 31 August 2024
	£	£	£
<b>Unrestricted funds</b>			
General fund	18,772	15,401	34,173
<b>Restricted Funds</b>			
Sports fund	99	-	99
	<u>18,871</u>	<u>15,401</u>	<u>34,272</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	98,880	83,479	15,401
<b>Restricted Funds</b>			
Sports fund	-	-	-
TA fund	6,429	6,429	-
<b>TOTAL FUNDS</b>	<u>105,309</u>	<u>89,908</u>	<u>15,401</u>

**Movement in funds (comparative)**

	<i>Balance at 1st September 2022</i>	<i>Net movement in funds</i>	<i>Balance at 31 August 2023</i>
	£	£	£
<b>Unrestricted funds</b>			
General fund	23,738	(4,966)	18,772
<b>Restricted Funds</b>			
Sports fund	99	-	99
	<u>23,837</u>	<u>(4,966)</u>	<u>18,871</u>

Net movement in funds, included in the above are as follows:

	<i>Incoming resources</i>	<i>Resources expended</i>	<i>Movement in funds</i>
	£	£	£
<b>Unrestricted funds</b>			
General fund	144,956	(149,921)	(4,966)
<b>Restricted Funds</b>			
Sports fund	-	-	-
<b>TOTAL FUNDS</b>	<u>144,956</u>	<u>(149,921)</u>	<u>(4,966)</u>

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

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**16 Related party transactions**

There were no related party transactions for the year ended 31 August 2024.



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**Parties involved with this document**

Document processed	Party + Fingerprint
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**Audit history log**

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Wed, 25th Jun 2025 15:17:39 BST	Document generated with fingerprint dcf0296602f82399f64121ad999ca479. (18.133.63.166)
Wed, 25th Jun 2025 15:17:39 BST	Ms Gabi Cani has been assigned to this envelope. (18.133.63.166)
Wed, 25th Jun 2025 15:17:48 BST	Envelope generated
Wed, 25th Jun 2025 15:17:48 BST	Sent the envelope to Ms Gabi Cani for signing
Wed, 25th Jun 2025 15:17:48 BST	Document emailed to party email
Wed, 25th Jun 2025 15:51:33 BST	Ms Gabi Cani viewed the envelope (212.159.165.46)
Wed, 25th Jun 2025 15:52:04 BST	Ms Gabi Cani signed the envelope (212.159.165.46)
Wed, 25th Jun 2025 15:52:04 BST	This envelope has been signed by all parties (212.159.165.46)

**Lancaster Independent School for Alternative Learning**

England & Wales - Charity number 1066821

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# Accounts

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**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE  
LEARNING LTD  
(FORMERLY LANCASTER STEINER SCHOOL)  
TRUSTEES' REPORT AND UNAUDITED  
FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2023**

Charity registration number: 1066821  
Registered company number (England and Wales): 03364291

FRIDAY



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28/06/2024

#222

COMPANIES HOUSE

**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

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**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD**

**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

**YEAR ENDED 31 AUGUST 2023**

---

<b>Charity registration number</b>	1066821
<b>Registered company number</b>	03364291 (England and Wales)
<b>Trustees</b>	N I Moeller (resigned 7/11/2022) G Cani D J Barton S A Cadwallender M G Gallastegu
<b>Registered office</b>	Lancaster Independent School for Alternative Learning Lune Road Lancaster LA1 6QU
<b>Independent Examiner</b>	Christine Harwood ACMA Accounts Matters Ltd White Cross South Road Lancaster LA1 4XF
<b>Bankers</b>	CAF 25 Kings Hill Avenue West Malling Kent ME19 4JQ

# LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 AUGUST 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 2022).

#### **Incorporation**

The charitable company was incorporated on 1 May 1997 and commenced trading on the same date. The charitable company passed a special resolution on 26 May 2017 changing its name from Cherrytrees Kindergarten to Lancaster Steiner School Ltd. The charitable company passed a special resolution on 31 October 2023 changing its name from Lancaster Steiner School Ltd to Lancaster Independent School for Alternative Learning Ltd, this is abbreviated to LISAL.

#### **Objects and activities**

The school's aim is to provide an inspirational education for all, that will enable children to have a full experience of childhood, which can nourish and develop their innate capabilities, helping to create people who are responsible free individuals, who think clearly, observe perceptively and act considerately and constructively.

In setting our objectives and planning our activities our 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 on fee-charging.

Our principle aims are:

- A nurturing learning environment that values the individual needs of the children and supports their emotional development
- A broad and integrated curriculum that encourages sustained engagement in education for life.
- A key focus on social and emotional development of the pupils.
- A creative curriculum and responsive teaching which supports pupils' innate capacities for wonder and imagination.

Our key objectives for the year included:

- To build school numbers and manage a sustainable income stream.
- To ensure the wellbeing of children returning to the school post the COVID-19 pandemic.

#### **Public benefit**

Lancaster Independent School for Alternative Learning Ltd is a charitable trust which seeks to benefit the public through the pursuit of its stated aims. Our fees are set at a level to ensure the financial viability of the school. Our Fee Assistance Scheme ensures that as many families as we can reasonably award reductions to are able to access the education the school offers.

Our school welcomes pupils from all backgrounds. An individual's economic status, gender, ethnicity, race, religion or disability do not form part of our assessment process.

We are an equal opportunity organisation and are committed to a working environment that is free from discrimination on the grounds of race, ethnicity, religion, sex, sexual orientation, disability, pregnancy/maternity, age or marital/civil partnership status. We will make reasonable adjustments to meet the need of staff or pupils who become disabled.

Our school is committed to safeguarding and promoting the welfare of our pupils and expect all staff and volunteers to share this commitment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

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### Achievements and performance

#### *Charitable activities*

In 2022-2023 the school had 19 pupils, there were 26 in the year before.

#### **Objectives of the year**

It is of great credit to all our staff, pupils, parents and supporters that in May 2023 the school was rated GOOD by Ofsted. This is an enormous achievement for a small, independent school with an alternative approach to learning. We are committed in the coming year to completing the documentation of our curriculum in order to ensure a quality experience for all our pupils in the years to come, and to continue to build a sustainable, forward-looking learning community together.

#### **Financial review**

The charity's major source of income is school fees.

#### **Reserves policy**

The charity has a reserves policy which is to strive to maintain balances at a level equivalent to approximately three months' expenditure (set at £30,000 for 22/23). This is reviewed annually and adjusted for increases in costs. Free reserves at the year-end were £13,687 (2022: £22,349), which is below the recommended amount, but the trustees have taken steps to increase the reserves in the current year and the position is improving.

### Structure, governance and management

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 1 May 1997 and registered as a company on 1 May 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Recruitment and appointment of new trustees**

Trustees are recruited from parents and friends of Lancaster Independent School for Alternative Learning. Potential trustees are proposed to the AGM for membership of Council. Trustees can be co-opted between AGMs if numbers on Council fall below the required level but must either stand down or stand for election at the next AGM. A third of elected trustees are required to stand down by rotation at each AGM.

#### **Organisational structure**

The organisation consists of a senior governance team made up of the company trustees and representatives of staff.

The trustees conduct an ongoing review of the major tasks in which the charity is involved and reviews the systems in place to mitigate any risks involved. Internal risks are minimised by the implementation of procedures for authorisation for all transactions and external risks by secure investment.

#### **Induction and training of new trustees**

New trustees are provided with an information pack and induction about their role and responsibilities as Trustees and Company Directors.

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 board of trustees on \_\_\_\_\_ 2024 and signed on its behalf by:

G Cani

27 Jun 2024

\_\_\_\_\_  
Gabiella Cani, Trustee

**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD**

**YEAR ENDED 31 AUGUST 2023**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 5 to 13.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2015 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Christine Harwood ACMA  
Chartered Institute of Management Accountants

Accounts Matters Ltd  
7-1-10 Cameron House  
White Cross  
South Road  
Lancaster  
LA1 4XF

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**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
<b>Income from:</b>					
Donations and legacies		840		840	2,042
<b>Activities for generating funds:</b>					
Education		136,870		136,870	144,849
Investment income	2	6,539		6,539	1,641
Grant income	3	279		279	135
Other trading income	4	428		428	2,445
<b>Total income</b>		<b>144,956</b>		<b>144,956</b>	<b>151,112</b>
<b>Expenditure on:</b>					
<b>Costs of generating funds:</b>					
Other trading activities		78		78	250
<b>Charitable activities:</b>					
Education	5	149,843		149,843	172,956
<b>Total expenditure</b>		<b>149,921</b>		<b>149,921</b>	<b>173,206</b>
<b>Net income / (expenditure)</b>		<b>(4,966)</b>		<b>(4,966)</b>	<b>(22,094)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		23,738	99	23,837	45,930
<b>Total funds carried forward</b>		<b>18,772</b>	<b>99</b>	<b>18,871</b>	<b>23,837</b>

All income and expenditure derive from continuing activities and all gains and losses recognised during the year are included above.

**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD (Company number 03364291)**

**BALANCE SHEET  
YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
<b>Fixed assets</b>					
Tangible assets	11	5,086		5,086	1,488
<b>Current assets</b>					
Stocks	12	500		500	500
Debtors	13	3,338		3,338	4,128
Cash and bank		15,719	99	15,818	21,300
		<u>24,643</u>	<u>99</u>	<u>24,742</u>	<u>27,416</u>
<b>Creditors</b>					
Amounts falling due within one year	14	(5,870)		(5,870)	(3,579)
		<u>18,773</u>	<u>99</u>	<u>18,872</u>	<u>23,837</u>
<b>Funds</b>					
Unrestricted funds	15			18,773	23,738
Restricted funds				99	99
				<u>18,872</u>	<u>23,837</u>

- i) the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- ii) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

27 Jun 2024

The financial statements were approved and authorised for issue by the Board on \_\_\_\_\_.

Signed on behalf of the board of trustees *G Cani*  
\_\_\_\_\_ Gabi Cani - Trustee

The notes on pages 9 to 13 form part of these financial statements.

**Lancaster Independent School for Alternative Learning**

England & Wales - Charity number 1066821

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# Accounts

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**LANCASTER STEINER SCHOOL LTD**  
**TRUSTEES' REPORT AND UNAUDITED**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

Charity registration number: 1066821  
Registered company number (England and Wales): 03364291

**LANCASTER STEINER SCHOOL LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

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# LANCASTER STEINER SCHOOL LTD

## CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 AUGUST 2022

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<b>Charity registration number</b>	1066821
<b>Registered company number</b>	03364291 (England and Wales)
<b>Trustees</b>	N I Moeller G Cani D J Barton S A Cadwallender M G Gallastegu (appointed 15/12/2021)
<b>Registered office</b>	Lancaster Steiner School Lune Road Lancaster LA1 6QU
<b>Independent Examiner</b>	Christine Harwood ACMA Accounts Matters Ltd White Cross South Road Lancaster LA1 4XF
<b>Bankers</b>	CAF 25 Kings Hill Avenue West Malling Kent ME19 4JQ

# LANCASTER STEINER SCHOOL LTD

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 AUGUST 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 2021).

#### **Incorporation**

The charitable company was incorporated on 1 May 1997 and commenced trading on the same date. The charitable company passed a special resolution on 26 May 2017 changing its name from Cherrytrees Kindergarten to Lancaster Steiner School Ltd.

#### **Objects and activities**

The school's aim is to provide an inspirational education for all, that will enable children to have a full experience of childhood, which can nourish and develop their innate capabilities, helping to create people who are responsible free individuals, who think clearly, observe perceptively and act considerately and constructively.

In setting our objectives and planning our activities our 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 on fee-charging.

Our principle aims are:

- A nurturing learning environment that values the individual needs of the children and supports their emotional development
- A broad and integrated curriculum that encourages sustained engagement in education for life.
- A key focus on social and emotional development of the pupils.
- A creative curriculum and responsive teaching which supports pupils' innate capacities for wonder and imagination.

Our key objectives for the year included:

- To build school numbers and manage a sustainable income stream.
- To ensure the wellbeing of children returning to the school post the COVID-19 pandemic.

#### **Public benefit**

Lancaster Steiner School Ltd is a charitable trust which seeks to benefit the public through the pursuit of its stated aims. Our fees are set at a level to ensure the financial viability of the school. Our Fee Assistance Scheme ensures that as many families as we can reasonably award reductions to are able to access the education the school offers.

Our school welcomes pupils from all backgrounds. An individual's economic status, gender, ethnicity, race, religion or disability do not form part of our assessment process.

We are an equal opportunity organisation and are committed to a working environment that is free from discrimination on the grounds of race, ethnicity, religion, sex, sexual orientation, disability, pregnancy/maternity, age or marital/civil partnership status. We will make reasonable adjustments to meet the need of staff or pupils who become disabled.

Our school is committed to safeguarding and promoting the welfare of our pupils and expect all staff and volunteers to share this commitment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# LANCASTER STEINER SCHOOL LTD

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

---

### Achievements and performance

#### *Charitable activities*

In 2021-2022 the school had 26 pupils, there were 33 in 2020-2021.

#### **Objectives of the year**

To improve the monitoring of the quality of teaching in the school.

Thanks to all the staff and volunteers (including trustees and parents) for the hard work undertaken to keep the flame of our little School burning, despite the financial and other pressures.

#### **Financial review**

The charity's major source of income is school fees.

#### **Reserves policy**

The charity has a reserves policy which is to strive to maintain balances at a level equivalent to approximately three months' expenditure. This is reviewed annually and adjusted for redundancy payments and increase in costs. Free reserves at the year end were £22,250 (2021: £34,852).

### Structure, governance and management

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 1 May 1997 and registered as a company on 1 May 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Recruitment and appointment of new trustees**

Trustees are recruited from parents and friends of Lancaster Steiner School. Potential trustees are proposed to the AGM for membership of Council. Trustees can be co-opted between AGMs if numbers on Council fall below the required level but must either stand down or stand for election at the next AGM. A third of elected trustees are required to stand down by rotation at each AGM.

#### **Organisational structure**

The organisation consists of a senior governance team made up of the company trustees and representatives of staff.

The trustees conduct an ongoing review of the major tasks in which the charity is involved and reviews the systems in place to mitigate any risks involved. Internal risks are minimised by the implementation of procedures for authorisation for all transactions and external risks by secure investment.

#### **Induction and training of new trustees**

New trustees are provided with an information pack and induction about their role and responsibilities as Trustees and Company Directors.

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 board of trustees on 29.03.2023 and signed on its behalf by:



*G. Cani*

Signed on 29/03/23 @ 17:15

**Gabriella Cani, Trustee**

**LANCASTER STEINER SCHOOL LTD**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASTER STEINER SCHOOL LTD**

**YEAR ENDED 31 AUGUST 2022**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 5 to 13.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2015 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  30.03.23

Christine Harwood ACMA  
Chartered Institute of Management Accountants

Accounts Matters Ltd  
7-1-10 Cameron House  
White Cross  
South Road  
Lancaster  
LA1 4XF

LANCASTER STEINER SCHOOL LTD

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total £	2021 Total £
<b>Income from:</b>					
Donations and legacies		2,042		2,042	709
<b>Activities for generating funds:</b>					
Education		144,849		144,849	127,053
Investment income	2	1,641		1,641	3
Grant income	3	135		135	37,604
Other trading income	4	2,445		2,445	276
<b>Total income</b>		<b>151,112</b>		<b>151,112</b>	<b>165,645</b>
<b>Expenditure on:</b>					
<b>Costs of generating funds:</b>					
Other trading activities		250		250	-
<b>Charitable activities:</b>					
Education	5	172,956		172,956	151,515
<b>Total expenditure</b>		<b>173,206</b>		<b>173,206</b>	<b>151,515</b>
<b>Net income / (expenditure)</b>		<b>(22,094)</b>		<b>(22,094)</b>	<b>14,129</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		45,831	99	45,930	31,801
<b>Total funds carried forward</b>		<b>23,738</b>	<b>99</b>	<b>23,837</b>	<b>45,930</b>

All income and expenditure derive from continuing activities and all gains and losses recognised during the year are included above.

LANCASTER STEINER SCHOOL LTD (Company number 03364291)

**BALANCE SHEET**  
**YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted funds £	2022 Restricted funds £	Total £	2021 Total £
<b>Fixed assets</b>					
Tangible assets	11	1,488		1,488	1,750
<b>Current assets</b>					
Stocks	12	500		500	750
Debtors	13	4,128		4,128	-
Cash and bank		21,201	99	21,300	51,653
		<b>27,317</b>	<b>99</b>	<b>27,416</b>	<b>54,153</b>
<b>Creditors</b>					
Amounts falling due within one year	14	(3,579)		(3,579)	(8,224)
		<b>23,738</b>	<b>99</b>	<b>23,837</b>	<b>45,930</b>
<b>Funds</b>					
Unrestricted funds	15			23,738	45,831
Restricted funds				99	99
				<b>23,837</b>	<b>45,930</b>

- i) the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- ii) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board on \_\_\_\_\_.

Signed on behalf of the board of trustees  
\_\_\_\_\_ Gabi Cani - Trustee



*Gabi Cani*

Signed on 29/03/23 @ 17:15

The notes on pages 9 to 13 form part of these financial statements.

# LANCASTER STEINER SCHOOL LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

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### 1 Summary of significant accounting policies

#### General information and basis of preparation

Lancaster Steiner School Ltd is a private company limited by guarantee, registered in England and Wales. 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. The address of the registered office is given in the charity information on page 2 of these financial statements.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2021)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The charity received government grants in respect of furlough and other Covid-19 grants. Income from government and other grants 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. If entitlement is not met then these amounts are deferred

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

# LANCASTER STEINER SCHOOL LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life:

Computer equipment	Straight line over 3 years
Furniture, Fixtures & Fittings	15% reducing balance

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Taxation

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

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the note to the financial statements.

## 2 Investment income

	2022	2021
	£	£
Bank interest received	16	3
Rents received	1,625	-
	<u>1,641</u>	<u>3</u>

## 3 Grants received

	2022	2021
	£	£
Furlough	-	33,062
Covid 19 grant income	135	4,092
Lancaster District		450
	<u>135</u>	<u>37,604</u>

## 4 Other trading activities

	2022	2021
	£	£
Fundraising	2,023	241
Shop income	422	-
Other income	-	35
	<u>2,445</u>	<u>276</u>

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**5 Analysis of expenditure on charitable activities**

Charitable activities 2022	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total 2022 £
Education	172,256	-	700	172,956

Charitable activities 2021	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total 2021 £
Education	150,015	-	500	151,515

**6 Allocation of support costs**

Support costs 2022	Education £ 2022	Total £ 2022
Governance: Examiner fees	<u>700</u>	<u>700</u>

Support costs 2021	Education £ 2021	Total £ 2021
Governance: Examiner fees	<u>500</u>	<u>500</u>

**7 Governance costs**

	2022 £	2021 £
Independent examiners remuneration (including expenses and benefits in kind)	700	500
	<u>700</u>	<u>500</u>

**LANCASTER STEINER SCHOOL LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

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**8 Net income / (expenditure) for the year**

Net income / (expenditure) is stated after charging / (crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	379	310

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022.

**10 Staff costs and employee benefits**

The average monthly number of employees was as follows:

	2022	2021
Charitable activities	10	12

The total staff costs and employee benefits were as follows:

	2022 £	2021 £
Wages and pensions	143,079	120,904
	<u>143,079</u>	<u>120,904</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**11 Tangible fixed assets**

	Furniture, Fixtures & Fittings £	Computer Equipment	Total £
Cost or valuation:			
At 1 September 2021	3,262	2,046	5,308
Additions		116	116
<b>At 31 August 2022</b>	<b>3,262</b>	<b>2,162</b>	<b>5,424</b>
Depreciation:			
At 1 September 2021	1,511	2,046	3,557
Charge for the year	263	116	379
<b>At 31 August 2022</b>	<b>1,774</b>	<b>2,162</b>	<b>3,936</b>
Net book value:			
<b>At 31 August 2022</b>	<b>1,750</b>	-	<b>1,750</b>
At 31 August 2021	1,488	-	1,488

**12 Stocks**

	2022 £	2021 £
Stocks	500	750

**13 Debtors**

	2022 £	2021 £
Trade debtors	4,129	-

**14 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	600	1,580
Social security and other taxes	544	444
Deferred fees	2,166	6,200
Pension	269	-
	<u>3,579</u>	<u>8,224</u>

LANCASTER STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

15 Movement in funds

	Balance at 1st September 2021	Net movement in funds	Balance at 31 August 2022
	£	£	£
<b>Unrestricted funds</b>			
General fund	45,831	(22,094)	23,738
<b>Restricted Funds</b>			
Sports fund	99		99
	<u>45,930</u>	<u>(22,094)</u>	<u>23,737</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	151,112	(173,206)	(22,094)
<b>Restricted Funds</b>			
Sports fund	-	-	-
<b>TOTAL FUNDS</b>	<u>151,112</u>	<u>(173,206)</u>	<u>(22,094)</u>

Movement in funds (comparative)

	Balance at 1st September 2020	Net movement in funds	Balance at 31 August 2021
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,702	14,129	45,831
<b>Restricted Funds</b>			
Sports fund	99		99
	<u>31,801</u>	<u>14,129</u>	<u>45,930</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	165,645	(151,515)	14,129
<b>Restricted Funds</b>			
Sports fund	-	-	-
<b>TOTAL FUNDS</b>	<u>165,645</u>	<u>(151,515)</u>	<u>14,129</u>

**LANCASTER STEINER SCHOOL LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

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**16 Related party transactions**

There were no related party transactions for the year ended 31 August 2022.



**Lancaster Independent School for Alternative Learning**

England & Wales - Charity number 1066821

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# Accounts

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**LANCASTER STEINER SCHOOL LTD**  
**TRUSTEES' REPORT AND UNAUDITED**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2021**

Charity registration number: 1066821  
Registered company number (England and Wales): 03364291

**LANCASTER STEINER SCHOOL LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2021**

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# LANCASTER STEINER SCHOOL LTD

## CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 AUGUST 2021

---

<b>Charity registration number</b>	1066821
<b>Registered company number</b>	03364291 (England and Wales)
<b>Trustees</b>	Dr N Moeller Ms G Cani Mr D Barton Mr S Cadwallender
<b>Registered office</b>	Lancaster Steiner School Lune Road Lancaster LA1 6QU
<b>Independent Examiner</b>	Christine Harwood ACMA Accounts Matters Ltd White Cross South Road Lancaster LA1 4XF
<b>Bankers</b>	CAF 25 Kings Hill Avenue West Malling Kent ME19 4JQ

# LANCASTER STEINER SCHOOL LTD

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 AUGUST 2021

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 2020).

#### **Incorporation**

The charitable company was incorporated on 1 May 1997 and commenced trading on the same date. The charitable company passed a special resolution on 26 May 2017 changing its name from Cherrytrees Kindergarten to Lancaster Steiner School Ltd.

#### **Objects and activities**

The school's aim is to provide an inspirational education for all, that will enable children to have a full experience of childhood, which can nourish and develop their innate capabilities, helping to create people who are responsible free individuals, who think clearly, observe perceptively and act considerately and constructively.

In setting our objectives and planning our activities our 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 on fee-charging.

Our principle aims are:

- A nurturing learning environment that values the individual needs of the children and supports their emotional development
- A broad and integrated curriculum that encourages sustained engagement in education for life.
- A key focus on social and emotional development of the pupils.
- A creative curriculum and responsive teaching which supports pupils' innate capacities for wonder and imagination.

Our key objectives for the year included:

- To continue to increase pupil numbers in lower school.
- To continue and maintain the three toddler groups.
- To build school numbers and manage a sustainable income stream.

#### **Public benefit**

Lancaster Steiner School Ltd is a charitable trust which seeks to benefit the public through the pursuit of its stated aims. Our fees are set at a level to ensure the financial viability of the school. Our Fee Assistance Scheme ensures that as many families as we can reasonably award reductions to are able to access the education the school offers.

Our school welcomes pupils from all backgrounds. An individual's economic status, gender, ethnicity, race, religion or disability do not form part of our assessment process.

We are an equal opportunity organisation and are committed to a working environment that is free from discrimination on the grounds of race, ethnicity, religion, sex, sexual orientation, disability, pregnancy/maternity, age or marital/civil partnership status. We will make reasonable adjustments to meet the need of staff or pupils who become disabled.

Our school is committed to safeguarding and promoting the welfare of our pupils and expect all staff and volunteers to share this commitment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# LANCASTER STEINER SCHOOL LTD

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

---

### Achievements and performance

#### Charitable activities

In 2020-2021 the school had 33 pupils, this was the same as the year before.

#### Objectives of the year

To improve the monitoring of the quality of teaching in the school.

Thanks to all the staff and volunteers (including trustees and parents) for the hard work undertaken to keep the flame of our little School burning, despite the financial and other pressures.

#### Financial review

The charity's major source of income is school fees.

#### Reserves policy

The charity has a reserves policy which is to strive to maintain balances at a level equivalent to approximately three months' expenditure. This is reviewed annually and adjusted for redundancy payments and increase in costs. Free reserves at the year end were £34,852 (2020: £28,689).

No funds were in deficit.

### Structure, governance and management

#### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 1 May 1997 and registered as a company on 1 May 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### Recruitment and appointment of new trustees

Trustees are recruited from parents and friends of Lancaster Steiner School. Potential trustees are proposed to the AGM for membership of Council. Trustees can be co-opted between AGMs if numbers on Council fall below the required level but must either stand down or stand for election at the next AGM. A third of elected trustees are required to stand down by rotation at each AGM.

#### Organisational structure

The organisation consists of a senior governance team made up of the company trustees and representatives of staff.

The trustees conduct an ongoing review of the major tasks in which the charity is involved and reviews the systems in place to mitigate any risks involved. Internal risks are minimised by the implementation of procedures for authorisation for all transactions and external risks by secure investment.

#### Induction and training of new trustees

New trustees are provided with an information pack and induction about their role and responsibilities as Trustees and Company Directors.

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 board of trustees on \_\_\_\_\_ 2022 and signed on its behalf by:



*G. Cani*

Signed on 13/06/22 @ 13:54

**Gabriella Cani, Trustee**

**LANCASTER STEINER SCHOOL LTD**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASTER STEINER SCHOOL LTD**

**YEAR ENDED 31 AUGUST 2021**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 5 to 13.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2015 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Christine Harwood ACMA  
Chartered Institute of Management Accountants

Accounts Matters Ltd  
7-1-10 Cameron House  
White Cross  
South Road  
Lancaster  
LA1 4XF

 14.06.22

**LANCASTER STEINER SCHOOL LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds £	2021 Restricted funds £	Total £	2020 Total £
<b>Income from:</b>					
Donations and legacies		709		709	704
<b>Activities for generating funds:</b>					
Education		127,053		127,053	121,138
Investment income	2	3		3	519
Grant income	3	37,604		37,604	14,356
Other trading income	4	276		276	2,345
<b>Total income</b>		<b>165,645</b>		<b>165,645</b>	<b>139,065</b>
<b>Expenditure on:</b>					
<b>Costs of generating funds:</b>					
Other trading activities		-		-	250
<b>Charitable activities:</b>					
Education	5	151,515		151,515	124,529
<b>Total expenditure</b>		<b>151,515</b>		<b>151,515</b>	<b>124,779</b>
<b>Net income / (expenditure)</b>		<b>14,129</b>		<b>14,129</b>	<b>14,286</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		31,702	99	31,801	17,515
<b>Total funds carried forward</b>		<b>45,831</b>	<b>99</b>	<b>45,930</b>	<b>31,801</b>

All income and expenditure derive from continuing activities and all gains and losses recognised during the year are included above.

**LANCASTER STEINER SCHOOL LTD (Company number 03364291)**

**BALANCE SHEET  
YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds £	2021 Restricted funds £	Total £	2020 Total £
<b>Fixed assets</b>					
Tangible assets	11	1,750		1,750	1,180
<b>Current assets</b>					
Stocks	12	750		750	750
Debtors	13	-		-	1,181
Cash and bank		51,554	99	51,653	32,418
		<b>54,054</b>	<b>99</b>	<b>54,153</b>	<b>34,349</b>
<b>Creditors</b>					
Amounts falling due within one year	14	(8,224)		(8,224)	(3,728)
		<b>45,831</b>	<b>99</b>	<b>45,930</b>	<b>31,801</b>
<b>Funds</b>					
Unrestricted funds	15			45,831	31,702
Restricted funds				99	99
				<b>45,930</b>	<b>31,801</b>

- i) the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- ii) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board on \_\_\_\_\_.

Signed on behalf of the board of trustees  
\_\_\_\_\_ Gabi Cani - Trustee



*G. Cani*

Signed on 13/06/22 @ 13:54

The notes on pages 9 to 13 form part of these financial statements.

# LANCASTER STEINER SCHOOL LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

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### 1 Summary of significant accounting policies

#### General information and basis of preparation

Lancaster Steiner School Ltd is a private company limited by guarantee, registered in England and Wales. 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. The address of the registered office is given in the charity information on page 2 of these financial statements.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2020)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The charity received government grants in respect of furlough and other Covid-19 grants. Income from government and other grants 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. If entitlement is not met then these amounts are deferred

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

# LANCASTER STEINER SCHOOL LTD

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 AUGUST 2021

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life:

Computer equipment	Straight line over 3 years
Furniture, Fixtures & Fittings	15% reducing balance

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

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

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the note to the financial statements.

#### 2 Investment income

	2021 £	2020 £
Bank interest received	3	32
Rents received	-	487
	<u>3</u>	<u>519</u>

#### 3 Grants received

	2021 £	2020 £
Furlough	33,062	12,356
Covid 19 grant income	4,092	2,000
Lancaster District	450	-
	<u>37,604</u>	<u>14,356</u>

#### 4 Other trading activities

	2021 £	2020 £
Fundraising	241	2,073
Shop income	-	273
Other income	35	-
	<u>276</u>	<u>2,346</u>

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2021**

**5 Analysis of expenditure on charitable activities**

Charitable activities 2021	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total 2021 £
Education	150,015	-	500	151,515

Charitable activities 2020	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total 2020 £
Education	123,449	-	1,080	124,529

**6 Allocation of support costs**

Support costs 2021

	Education £ 2021	Total £ 2021
Governance: Examiner fees	<u>500</u>	<u>500</u>

Support costs 2020

	Education £ 2020	Total £ 2020
Governance: Examiner fees	<u>1,080</u>	<u>1,080</u>

**7 Governance costs**

	2021 £	2020 £
Independent examiners remuneration (including expenses and benefits in kind)	500	1,080
	<u>500</u>	<u>1,080</u>

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2021**

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**8 Net income / (expenditure) for the year**

Net income / (expenditure) is stated after charging / (crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	310	640

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021.

**10 Staff costs and employee benefits**

The average monthly number of employees was as follows:

	2021	2020
Charitable activities	12	10

The total staff costs and employee benefits were as follows:

	2021 £	2020 £
Wages and pensions	120,904	102,571
	<u>120,904</u>	<u>102,571</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2021**

**11 Tangible fixed assets**

	Furniture, Fixtures & Fittings £	Computer Equipment	Total £
Cost or valuation:			
At 1 September 2020	2,382	2,046	4,428
Additions	880		880
<b>At 31 August 2021</b>	<b>3,262</b>	<b>2,046</b>	<b>5,308</b>
Depreciation:			
At 1 September 2020	1,202	2,046	3,248
Charge for the year	310		310
<b>At 31 August 2021</b>	<b>1,512</b>	<b>2,046</b>	<b>3,558</b>
Net book value:			
<b>At 31 August 2021</b>	<b>1,750</b>	-	<b>1,750</b>
At 31 August 2020	1,180	-	1,180

**12 Stocks**

	2021 £	2020 £
Stocks	750	750

**13 Debtors**

	2021 £	2020 £
Trade debtors	-	1,181

**14 Creditors: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	-	1,860
Accruals	1,580	1,080
Social security and other taxes	444	787
Deferred fees	6,200	-
	<b>8,224</b>	<b>3,728</b>

LANCASTER STEINER SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

15 Movement in funds

	Balance at 1st September 2020	Net movement in funds	Balance at 31 August 2021
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,702	14,129	45,831
<b>Restricted Funds</b>			
Sports fund	99		99
	<u>31,801</u>	<u>14,129</u>	<u>45,930</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	165,645	(151,515)	14,129
<b>Restricted Funds</b>			
Sports fund	-	-	-
<b>TOTAL FUNDS</b>	<u>165,645</u>	<u>(151,515)</u>	<u>14,129</u>

Movement in funds (comparative)

	Balance at 1st September 2019	Net movement in funds	Balance at 31 August 2020
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,416	14,286	31,702
<b>Restricted Funds</b>			
Sports fund	99		99
	<u>17,515</u>	<u>14,286</u>	<u>31,801</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	127,001	(112,718)	14,283
<b>Restricted Funds</b>			
Sports fund	-	-	-
<b>TOTAL FUNDS</b>	<u>127,001</u>	<u>(112,718)</u>	<u>14,283</u>

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2021**

---

**16 Related party transactions**

There were no related party transactions for the year ended 31 August 2021.

**Lancaster Independent School for Alternative Learning**

England & Wales - Charity number 1066821

---

# Accounts

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**LANCASTER STEINER SCHOOL LTD**  
**TRUSTEES' REPORT AND UNAUDITED**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

Charity registration number: 1066821  
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# LANCASTER STEINER SCHOOL LTD

## FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

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# LANCASTER STEINER SCHOOL LTD

## CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 AUGUST 2020

---

<b>Charity registration number</b>	1066821
<b>Registered company number</b>	03364291 (England and Wales)
<b>Trustees</b>	Dr N Moeller Ms G Cani Mr D Barton Mr S Cadwallender
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<b>Independent Examiner</b>	Christine Harwood ACMA Accounts Matters Ltd White Cross South Road Lancaster LA1 4XF
<b>Bankers</b>	CAF 25 Kings Hill Avenue West Malling Kent ME19 4JQ

# LANCASTER STEINER SCHOOL LTD

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 AUGUST 2020

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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).

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In setting our objectives and planning our activities our 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 on fee-charging.

Our principle aims are:

- A nurturing learning environment that values the individual needs of the children and supports their emotional development
- A broad and integrated curriculum that encourages sustained engagement in education for life.
- A key focus on social and emotional development of the pupils.
- A creative curriculum and responsive teaching which supports pupils' innate capacities for wonder and imagination.

Our key objectives for the year included:

- To increase our pupil numbers in kindergarten.
- To continue to increase pupil numbers in lower school.
- To continue and maintain the three toddler groups.
- To build school numbers and manage a sustainable income stream.

#### **Public benefit**

Lancaster Steiner School Ltd is a charitable trust which seeks to benefit the public through the pursuit of its stated aims. Our fees are set at a level to ensure the financial viability of the school. Our Fee Assistance Scheme ensures that as many families as we can reasonably award reductions to are able to access the education the school offers.

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Our school is committed to safeguarding and promoting the welfare of our pupils and expect all staff and volunteers to share this commitment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# LANCASTER STEINER SCHOOL LTD

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

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### Achievements and performance

#### Charitable activities

In 2019-2020 the school had 33 pupils, this was the same as the year before.

#### Objectives of the year

To improve the monitoring of the quality of teaching in the school.

Thanks to all the staff and volunteers (including trustees and parents) for the hard work undertaken to keep the flame of our little School burning, despite the financial and other pressures.

#### Financial review

The charity's major source of income is school fees.

#### Reserves policy

The charity has a reserves policy which is to strive to maintain balances at a level equivalent to approximately three months' expenditure. This is reviewed annually and adjusted for redundancy payments and increase in costs. Free reserves at the year end were £28,689 (2019: £17,515).

No funds were in deficit.

### Structure, governance and management

#### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 1 May 1997 and registered as a company on 1 May 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

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Trustees are recruited from parents and friends of Lancaster Steiner School. Potential trustees are proposed to the AGM for membership of Council. Trustees can be co-opted between AGMs if numbers on Council fall below the required level but must either stand down or stand for election at the next AGM. A third of elected trustees are required to stand down by rotation at each AGM.

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The trustees conduct an ongoing review of the major tasks in which the charity is involved and reviews the systems in place to mitigate any risks involved. Internal risks are minimised by the implementation of procedures for authorisation for all transactions and external risks by secure investment.

#### Induction and training of new trustees

New trustees are provided with an information pack and induction about their role and responsibilities as Trustees and Company Directors.

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 board of trustees on \_\_\_\_\_ and signed on its behalf by:



*G. Cani*

Signed on 17/02/22 @ 16:08

**Gabriella Cani, Trustee**

**LANCASTER STEINER SCHOOL LTD**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASTER STEINER SCHOOL LTD**

**YEAR ENDED 31 AUGUST 2020**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 5 to 13.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2015 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*Christine Harwood*

Christine Harwood ACMA  
Chartered Institute of Management Accountants

Accounts Matters Ltd  
7-1-10 Cameron House  
White Cross  
South Road  
Lancaster  
LA1 4XF

18/02/22

**LANCASTER STEINER SCHOOL LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
YEAR ENDED 31 AUGUST 2020**

	Note	Unrestricted funds £	2020 Restricted funds £	Total £	2019 Total £
<b>Income from:</b>					
Donations and legacies		704		704	1,990
<b>Activities for generating funds:</b>					
Education		121,138		121,138	119,658
Investment income	2	519		519	1,881
Grant income	3	14,356		14,356	
Other trading income	4	2,346		2,345	5,936
<b>Total income</b>		<b>139,065</b>		<b>139,065</b>	<b>129,465</b>
<b>Expenditure on:</b>					
<b>Costs of generating funds:</b>					
Other trading activities		250		250	169
<b>Charitable activities:</b>					
Education	5	124,529		124,529	146,131
<b>Total expenditure</b>		<b>124,779</b>		<b>124,779</b>	<b>146,300</b>
<b>Net income / (expenditure)</b>		<b>14,286</b>		<b>14,286</b>	<b>(16,835)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		17,416	99	17,515	34,350
<b>Total funds carried forward</b>		<b>31,702</b>	<b>99</b>	<b>31,801</b>	<b>17,515</b>

All income and expenditure derive from continuing activities and all gains and losses recognised during the year are included above.

LANCASTER STEINER SCHOOL LTD (Company number 03364291)

**BALANCE SHEET**  
**YEAR ENDED 31 AUGUST 2020**

	Note	Unrestricted funds £	2020 Restricted funds £	Total £	2019 Total £
<b>Fixed assets</b>					
Tangible assets	11	1,180		1,180	1,820
<b>Current assets</b>					
Stocks	12	750		750	1,000
Debtors	13	1,181		1,181	535
Cash and bank		32,319	99	32,418	19,406
		<b>34,230</b>	<b>99</b>	<b>34,349</b>	<b>20,941</b>
<b>Creditors</b>					
Amounts falling due within one year	14	(3,728)		(3,728)	(5,246)
		<b>31,702</b>	<b>99</b>	<b>31,801</b>	<b>17,515</b>
<b>Funds</b>					
Unrestricted funds	15			31,702	17,416
Restricted funds				99	99
				<b>31,801</b>	<b>17,515</b>

The financial statements were approved and authorised for issue by the Board on \_\_\_\_\_.

Signed on behalf of the board of trustees



*G. Cani*

Signed on 17/02/22 @ 16:08

Gabriella Cani - Trustee

The notes on pages 9 to 12 form part of these financial statements.

# LANCASTER STEINER SCHOOL LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

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### 1 Summary of significant accounting policies

#### General information and basis of preparation

Lancaster Steiner School Ltd is a private company limited by guarantee, registered in England and Wales. 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. The address of the registered office is given in the charity information on page 2 of these financial statements.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The charity received government grants in respect of furlough and other Covid-19 grants. Income from government and other grants 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. If entitlement is not met then these amounts are deferred

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

# LANCASTER STEINER SCHOOL LTD

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 AUGUST 2020

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life:

Computer equipment	Straight line over 3 years
Furniture, Fixtures & Fittings	15% reducing balance

#### Stocks

Socks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

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

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the note to the financial statements.

#### 2 Investment income

	2020	2019
	£	£
Bank interest received	32	35
Rents received	487	1,846
	<u>519</u>	<u>1,881</u>

#### 3 Grants received

	2020	2019
	£	£
Furlough	12,356	-
Covid 19 grant income	2,000	-
	<u>14,356</u>	<u>-</u>

#### 4 Other trading activities

	2020	2019
	£	£
Fundraising	2,073	5,936
Shop income	273	-
	<u>2,346</u>	<u>5,936</u>

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2020**

**5 Analysis of expenditure on charitable activities**

Charitable activities 2020	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total 2020 £
Education	123,449	-	1,080	124,529

Charitable activities 2020	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total 2020 £
Education	145,051	-	1,080	146,131

**6 Allocation of support costs**

Support costs 2020	Education £ 2020	Total £ 2020
Governance: Examiner fees	<u>1,080</u>	<u>1,080</u>

Support costs 2020	Education £ 2020	Total £ 2020
Governance: Examiner fees	<u>1,080</u>	<u>1,080</u>

**7 Governance costs**

	2020 £	2019 £
Independent examiners remuneration (including expenses and benefits in kind)	1,080	1,080
	<u>1,080</u>	<u>1,080</u>

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2020**

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**8 Net income / (expenditure) for the year**

Net income / (expenditure) is stated after charging / (crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	640	702

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**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020.

**10 Staff costs and employee benefits**

The average monthly number of employees was as follows:

	2020	2019
Charitable activities	10	16

The total staff costs and employee benefits were as follows:

	2020 £	2019 £
Wages and pensions	102,571	115,850
	<hr/> 102,571	<hr/> 115,850

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No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2020**

**11 Tangible fixed assets**

	Furniture, Fixtures & Fittings £	Computer Equipment	Total £
Cost or valuation:			
At 1 September 2019	2,382	2,046	4,428
<b>At 31 August 2020</b>	<u>3,282</u>	<u>2,046</u>	<u>4,428</u>
Depreciation:			
At 1 September 2019	994	1,614	2,608
Charge for the year	208	432	640
<b>At 31 August 2020</b>	<u>1,202</u>	<u>2,046</u>	<u>3,248</u>
Net book value:			
<b>At 31 August 2020</b>	<u>1,180</u>	-	<u>1,180</u>
At 31 August 2019	<u>1,388</u>	432	<u>1,820</u>

**12 Stocks**

	2020 £	2019 £
Stocks	<u>750</u>	<u>1,000</u>

**13 Debtors**

	2020 £	2019 £
Trade debtors	<u>1,181</u>	<u>535</u>

**14 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	1,860	3,554
Accruals	1,080	1,080
Social security and other taxes	787	612
	<u>3,728</u>	<u>5,246</u>

**LANCASTER STEINER SCHOOL LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2020**

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**15 Movement in funds**

	Balance at 1st September 2019	Net movement in funds	Balance at 31 August 2020
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,416	14,286	31,702
<b>Restricted Funds</b>			
Sports fund	99		99
	<hr/>	<hr/>	<hr/>
	17,515	14,286	31,801

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	127,001	(112,718)	14,283
<b>Restricted Funds</b>			
Sports fund	-	-	-
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>
	127,001	(112,718)	14,283

**16 Related party transactions**

There were no related party transactions for the year ended 31 August 2020.

**LANCASTER STEINER SCHOOL LTD**

**DETAILED STATEMENT OF FINANCIAL  
ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	704	1,990
	<u>704</u>	<u>1,990</u>
<b>Other fundraising activities</b>		
Fundraising	2,073	5,936
Shop income	273	
	<u>2,346</u>	<u>5,936</u>
<b>Grants received</b>		
Furlough	12,356	-
Covid 19 grant income	2,000	-
	<u>14,356</u>	<u>-</u>
<b>Investment income</b>		
Bank interest received	32	35
Rents received	487	1,846
	<u>519</u>	<u>1,881</u>
<b>Charitable activities</b>		
Fee income	121,138	119,658
	<u>121,138</u>	<u>119,658</u>
<b>Total incoming resources</b>	<b>139,065</b>	<b>129,465</b>
<b>Expenditure</b>		
<b>Other trading activities</b>		
Opening stock	1,000	450
Purchases	-	719
Closing stock	(750)	(1,000)
	<u>250</u>	<u>169</u>
<b>Charitable activities</b>		
Wages and pension contributions	102,571	115,850
Rates and water	1,682	1,194
Insurance	2,626	2,254
Light and heat	2,417	2,411
Telephone	357	418
Postage and stationery	1,106	2,082
Sundries	403	1,480
Rent	-	972
Repairs and maintenance	4,113	2,526
Educational materials	1,803	3,227
Legal and professional fees	2,044	2,889
Staff training	2,755	5,416
Deprecation	640	702
Ofsted fees	931	3,900
	<u>123,449</u>	<u>145,051</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fees	1,080	1,080
	<u>1,080</u>	<u>1,080</u>
<b>Total resources expended</b>	<b>124,529</b>	<b>146,300</b>
<b>Net incoming resources/(resources expended)</b>	<b><u>14,286</u></b>	<b><u>(16,835)</u></b>