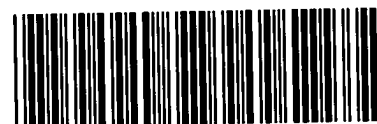


**LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE
LEARNING LTD**
(FORMERLY LANCASTER STEINER SCHOOL)
TRUSTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

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

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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

| | |
|------------------------------------|---|
| Charity registration number | 1066821 |
| Registered company number | 03364291 (England and Wales) |
| Trustees | N I Moeller (resigned 7/11/2022) G Cani D J Barton S A Cadwallender M G Gallastegu |
| Registered office | Lancaster Independent School for Alternative Learning Lune Road Lancaster LA1 6QU |
| Independent Examiner | Christine Harwood ACMA Accounts Matters Ltd White Cross South Road Lancaster LA1 4XF |
| Bankers | 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 considerably 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

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

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 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

LANCASTER INDEPENDENT SCHOOL FOR ALTERNATIVE LEARNING LTD

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

| | | Unrestricted funds | 2023 Restricted funds | Total | 2022 Total |
|---|------|-----------------------|-----------------------------|----------------|-----------------|
| | Note | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | | 840 | | 840 | 2,042 |
| Activities for generating funds: | | | | | |
| 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 |
| Total income | | 144,956 | | 144,956 | 151,112 |
| Expenditure on: | | | | | |
| Costs of generating funds: | | | | | |
| Other trading activities | | 78 | | 78 | 250 |
| Charitable activities: | 5 | | | | |
| Education | | 149,843 | | 149,843 | 172,956 |
| Total expenditure | | 149,921 | | 149,921 | 173,206 |
| Net income / (expenditure) | | (4,966) | | (4,966) | (22,094) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 23,738 | 99 | 23,837 | 45,930 |
| Total funds carried forward | | 18,772 | 99 | 18,871 | 23,837 |

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**

| | | Unrestricted funds | 2023 Restricted funds | Total | 2022 Total |
|-------------------------------------|------|--------------------|--------------------------|---------------|---------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | 5,086 | | 5,086 | 1,488 |
| Current assets | | | | | |
| 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> |
| Creditors | | | | | |
| 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> |
| Funds | 15 | | | | |
| Unrestricted funds | | | | 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.