

Arise Education

England & Wales · Charity number 1184444

Details

Other names VLC

Status Registered

Legal form CIO

Registered 2019-07-16

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT AND IN ACCORDANCE WITH CHRISTIAN PRINCIPLES, THE ADVANCEMENT OF EDUCATION AND SOCIAL WELFARE FOR YOUNG PEOPLE AGED 11-19 WHO ARE UNABLE TO ACCESS MAINSTREAM EDUCATION CENTRE(S), AND OTHER SUCH SERVICES AS THE TRUSTEES SEE FIT.

Activities: VLC offers caring alternative education provision for children and young people who are not able to access mainstream education

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,027,979	£1,761,186	£1,498,793	52
2024-12-31	£2,503,616	£2,106,788	£1,232,000	42
2023-12-31	£1,681,527	£1,255,994	£835,172	32
2022-12-31	£865,121	£798,590	£409,639	26
2021-12-31	£693,352	£548,916	£443,108	28
2020-12-31	£440,426	£141,753	-	-

Trustees

Name	Role	Appointed
Rev Brian Nash	Chair	2019-07-01
Christopher Edward Benet Snelson		2020-10-12
Hannah Jacobs		2023-09-11
Lindsay Nash		2019-07-01

Accounts

ARISE EDUCATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2025

ARISE EDUCATION

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ARISE EDUCATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 AUGUST 2025

Trustees	Brian Nash Hannah Jacobs Christopher Snelson Lindsay Nash
Charity registered number	1184444
Principal office	St. Margarets Centre 103 Whitnash Road Whitnash Leamington Spa Warwickshire CV31 2HB
Independent auditors	Bishop Fleming Audit Limited Chartered Accountants 10 North Place Cheltenham GL50 4DW
Bankers	NatWest Royal Leamington Spa (B) Branch Royal Priors 59 The Parade Leamington Spa CV32 4ZX

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 AUGUST 2025**

The Trustees, present their annual report for the period 1 January 2025 to 31 August 2025. This report has been prepared in accordance with the requirements of the Charities Statement of Recommended Practice (SORP) (FRS 102).

Introduction and Overview

This reporting period marks a significant and reflective chapter in our journey as an organisation. In July 2025, we formally rebranded from VLC Education to Arise Education. This rebrand was accompanied by deeper internal work, including a deliberate shift in language and practice from care to compassion. During this period, we have developed a clear Compassion Statement, to reinforce a shared understanding that compassion is not only about support, but about dignity, agency, and relational responsibility. This work has strengthened consistency in practice, decision-making, and culture.

As part of this values work, joy was formally added as a core organisational value. We recognise joy as a vital and protective factor for both students and staff; supporting wellbeing, connection, creativity, and hope. Our values continue to shape our culture and inform both curriculum and community activity. We also note that this is a shorter reporting period, which reflects a strategic decision to transition the charity's reporting year to align with the academic year, which more closely matches student funding arrangements, contracts, and operational cycles. This change will support clearer oversight, improve planning, and ameliorate more meaningful reporting going forward.

Throughout this period, we as Trustees, have continued to focus on strategic oversight, sustainability, and impact, ensuring that we remain responsive to need, compliant in its operations, and ambitious in its vision.

OBJECTIVES AND ACTIVITIES

a. Aims and Objectives

Arise Education exists to transform lives through compassionate education. Our aims during this period remained firmly aligned to our core purpose to:

- Provide education that meets learners where they are, removing barriers to engagement and success.
- Create safe, nurturing environments rooted in belonging, compassion, and respect.
- Equip young people with the skills, confidence, and resilience required for lifelong growth and positive transition into adulthood.
- Work in partnership with families, professionals, and communities to create joined up, holistic support.
- Advocate for and model alternative approaches to education that challenge traditional, exclusionary systems.

These aims directly underpin the priorities set out in our Arise School Improvement and Development Plan (SIDP) and have guided decision making throughout this reporting period.

b. Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. Arise Education delivers clear public benefit through the provision of specialist, therapeutic education and alternative provision for children and young people who are unable to access mainstream education due to additional needs, trauma, anxiety, or exclusion.

Our work supports some of the most vulnerable learners, many of whom have Education, Health and Care Plans (EHCPs), experience school-based anxiety, or are at risk of exclusion. We offer small, calm, relationship centred learning environments, and seek to help young people reengage with learning, improve wellbeing, and progress towards positive outcomes.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE

a. Strategic Progress and Educational Development

Alongside educational and organisational development, as Trustees we also oversaw the continued growth and strategic use of Little Pinum, which represents the charity's largest physical asset and a cornerstone of its long-term vision.

During this period, we continued to develop our Little Pinum site to enhance both educational and therapeutic provision. The site has increasingly enabled learning that is grounded in nature, regulation, and real-world experiences and provided opportunities for space to 'be', explore, learn and connect. Investment in the site supports long-term sustainability, expands capacity, and strengthens our ability to offer distinctive, high-quality provision that aligns with its values and trauma-informed approach.

b. Teaching and Learning

During the reporting period we have placed significant emphasis on building coherence and consistency across phases through the continued development of the primary and secondary curriculum framework. Curriculum planning increasingly reflected a holistic, thematic approach, with clear alignment to values, developmental stages, metacognitive strategies and themes. Key areas of progress included:

- Strengthened curriculum maps to ensure continuity and progression across phases.
- Increased consistency in the use of shared language and metacognitive approaches.
- Initial work to embed Engage—Explore—Create—Reflect learning loops and BIG questions within planning.
- Increased staff training to build staff confidence and raise the quality of teaching and learning.
- Developed a highly bespoke curriculum plans that allowed students greater access to accredited qualifications, particularly increasing access to vocational qualifications.
- Developed an Early Years Foundation Stage curriculum, to run in tandem with our current KS1 curriculum.

c. Achievement and Outcomes

Work during this period focused on re-imagining assessment and feedback as tools for growth rather than performance. Trustees note progress in:

- A more unified and values-led approach to assessment and feedback.
- Embedding metacognitive strategies to into feedback and assessment through staff training, collaborative planning and focus on growth mindset.
- Developing the "Petals of Progress" approach to capturing student growth and achievement across the three curriculum pillars.
- Meeting students' needs for bespoke plans for assessment of accredited courses through carefully managed access arrangements.
- An increased number of entries for accredited courses.
- Increased student achievement in both Functional Skills and GCSE.
- Meeting JCQ requirements and registering as an exam centre. This opens further opportunities for breadth of curriculum and the qualifications we offer.

d. Attitudes, Behaviour and Safety

Student wellbeing and emotional regulation remained central to practice. During this period, we strengthened our focus on mental health support, staff expertise, and partnership with families. Progress included:

- Increased staff expertise on trauma-informed practice and emotional literacy through extensive staff training.
- Improved communication and collaboration with parents and carers, particularly through the parent-carer network.
- Further embedding of Zones of Regulation through staff training and awareness and 'Petals of Progress' documents for each student.
- Appointing SEND champions as staff who enhance the support students receive for social, emotional and mental health and to deliver bespoke interventions that address specific EHCP targets.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025**

Trustees remained fully committed to safeguarding and to promoting the welfare of children, young people and their families throughout the reporting period. We maintained oversight of safeguarding arrangements and were assured that safer recruitment procedures were consistently applied, including the completion of Enhanced DBS checks for staff. Safeguarding remained a standing item at Trustee meetings, enabling Trustees to monitor themes and trends, review incidents and actions taken, and ensure that appropriate systems and responses were in place to protect learners and support families.

e. Preparation for Adulthood

Preparation for adulthood continued to be embedded across curriculum and pastoral systems. We note positive progress in:

- Supporting our young people to all successfully transition to post-16 education.
- Providing expertise through a careers service, together with recruiting an in-house careers and work experience lead, to guide and support the development of work experience programmers, careers guidance and transition support aligned to individual student hopes and dreams.

f. Inclusion

Inclusion remained a central priority for Trustees throughout the reporting period and continued to underpin all aspects of Arise Education's work. Trustees maintained oversight of inclusion as a whole-school responsibility, aligned with expectations under the new Ofsted Education Inspection Framework anticipated from September 2025.

During January to August 2025, Trustees oversaw a review of the inclusion policy to ensure it remained robust, compliant and reflective of current practice. This work strengthened alignment between curriculum design, pastoral support and individualised provision, supporting consistency and clarity across the organisation.

Student voice continued to be strengthened as part of Arise Education's inclusive culture. Trustees were assured that learners were increasingly involved in shaping decisions that affect their learning and wellbeing, supporting a sense of agency, belonging and respect.

g. Community Engagement and Organisational Identity

The period from January to August 2025 was marked by significant community engagement, creative celebration, and identity-building.

In April 2025, we hosted a Spring Gala, at Little Pinum, that strengthened community engagement and enriched students' creative learning. Students created original artwork linked to themes of nature and growth, working alongside local artists and gaining first-hand experience of professional creative practice. Their work was professionally curated and exhibited, with many students taking home framed pieces, reinforcing pride, belonging and a tangible sense of achievement. The event demonstrated our commitment to valuing students' voices, creativity and aspiration in practice.

We also developed a Parent and Carer Network. Staff engaged in conversations with parents and carers to better understand their experiences, needs, and aspirations for peer support and connection. This listening phase has helped shape early thinking around the purpose, structure, and focus of a future network, ensuring that any provision developed is genuinely responsive, supportive, and co-produced with families.

In July 2025, we formally transitioned from VLC Education to Arise Education, marking a significant milestone in our journey. This change reflected growth in scope, ambition, and identity, while remaining rooted in the same values and commitment to compassionate education.

At the end of the reporting period, we marked 10 full years of VLC Education with our summer carnival, which brought together current and former students, families, staff, and the wider community in celebration, and looked to the future as Arise Education. The event highlighted the strength of community relationships and served as a visible symbol of continuity, gratitude, and forward momentum as Arise Education entered its next chapter.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Governance

The charity is set up as a charitable incorporated organisation and was registered with the Charity Commission on 16 July 2019. Arise Education is governed by its constitution. The Board of Trustees is the governing body of Arise Education and is ultimately responsible for everything the incorporated charity does.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Leadership and Management

Strong leadership, governance and people development remained a key focus for Trustees throughout the reporting period. Trustees maintained oversight of organisational performance, culture and sustainability, ensuring alignment between day-to-day delivery and Arise Education's long-term vision and values. Governance was also strengthened through the recruitment of a governor with expertise in curriculum and metacognition.

Trustees continued to prioritise values-led leadership, recognising the importance of a supported and skilled workforce in delivering compassionate education. Oversight arrangements were strengthened through the expansion of the 'Core' Leadership team, to include a Head of Secondary and Head of Primary. This improves clarity of accountability, decision-making and strategic alignment, providing the Board with assurance that leadership structures remain fit for purpose as the organisation grows.

The leadership recognised the importance of strengthening belonging and reflective practice through the implementation of a values-based induction programme for new staff.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025**

FINANCIAL REVIEW

a. Financial review

Our financial statements show net incoming resources for the period on School activities of £266,793 (2024: £396,828). The principal source of income is fees for children who are on roll with Arise Education. As a charity, all income of the school must be applied for educational and social welfare purposes. We pay tax as an employer through the national insurance contributions we make.

b. Going concern

The trustees have adopted the going concern basis in preparing the financial accounts of the charity. In so doing they are satisfied that there are adequate resources in reserves for the charity to continue to operate for the foreseeable future.

Governors regularly review the finances, budgets and spend against budget together with a cash flow analysis as part of the effective stewardship of the School.

c. Reserves policy

The Trustees have established a reserves policy of six months budgeted operating expenses to be covered by free reserves. This would permit the normal operation of the charity in the short term and give a period for the consideration of replacement income. The level of resources required has been assessed at approximately £220,000 per month, thus giving a requirement of £1,320,000. Total reserves of the charity on 31 August 2025 were £1,498,793 (2024: £1,232,000). See note 15.

d. Risk management

A policy covering risks is in place. The risks which face the charity are detailed in its risk register which the Trustees review at each meeting. Risks are classified as governance, operational, financial, external and compliance. The trustees recognise that appropriate responses to mitigate these risks have been adopted. They also believe that key financial systems are in place and appropriate internal controls are maintained for the organisation.

e. Pension Liability

Two pensions are used by Arise Education - The Teachers' Pensions and NEST. The bank holds a bond of £14k in respect to any Teachers Pensions contributions that may be unpaid as a requirement for belonging to the scheme.

PLANS FOR FUTURE PERIODS

As we move into the 2025–26 academic year, we are confident that Arise Education is well positioned for its next phase of development. We remain committed to responding to the needs of children, young people and our communities with compassion, integrity, and ambition, so that every child and young person supported by the charity can rise, thrive, and move forward with hope.



Rev. B J Nash

Trustee

Date: 23/03/2026

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE PERIOD ENDED 31 AUGUST 2025**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION

OPINION

We have audited the financial statements of Arise Education (the 'charity') for the period ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION (CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the sector, control environment, and financial performance of the entity;
- We have considered the results of enquiries with management and Directors in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, FRS102 and UK tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- Enquiring of Trustees and management and those charged with governance concerning actual and potential litigation and claims;
- Performing procedures to confirm material compliance with the requirements of its regulators;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing internal control reports; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgments made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

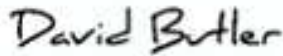
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION (CONTINUED)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA, DChA
Bishop Fleming Audit Limited
Chartered Accountants
Statutory Auditors
10 North Place
Cheltenham
GL50 4DW

Date: 14/04/2026

Bishop Fleming Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ARISE EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 AUGUST 2025

		Unrestricted funds 8 months to 31 August 2025 £	Total funds 8 months to 31 August 2025 £	Total funds 12 months to 31 December 2024 £
	Note			
Income from:				
Donations and legacies	4	2,066	2,066	9,782
Charitable activities	5	2,019,156	2,019,156	2,479,618
Investments	6	6,757	6,757	14,216
Total income		2,027,979	2,027,979	2,503,616
Expenditure on:				
Raising funds		28,698	28,698	29,648
Charitable activities		1,732,488	1,732,488	2,077,140
Total expenditure		1,761,186	1,761,186	2,106,788
Net movement in funds		266,793	266,793	396,828
Reconciliation of funds:				
Total funds brought forward		1,232,000	1,232,000	835,172
Net movement in funds		266,793	266,793	396,828
Total funds carried forward		1,498,793	1,498,793	1,232,000

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 15 to 26 form part of these financial statements.

ARISE EDUCATION

**BALANCE SHEET
AS AT 31 AUGUST 2025**

		31 August 2025 £	31 December 2024 £
Fixed assets	Note		
Tangible assets	11	1,581,737	1,581,747
		1,581,737	1,581,747
Current assets			
Debtors	12	662,987	905,076
Cash at bank and in hand		803,287	434,676
		1,466,274	1,339,752
Current liabilities			
Creditors: amounts falling due within one year	13	(804,158)	(874,926)
Net current assets		662,116	464,826
Total assets less current liabilities		2,243,853	2,046,573
Creditors: amounts falling due after more than one year	14	(745,060)	(814,573)
Total net assets		1,498,793	1,232,000
Charity funds			
Unrestricted funds	15	1,498,793	1,232,000
Total funds		1,498,793	1,232,000

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Rev. Brian Nash
Trustee**

Date: 23/03/2026

The notes on pages 15 to 26 form part of these financial statements.

ARISE EDUCATION

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 AUGUST 2025**

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	417,937	280,329
Cash flows from investing activities		
Interest receivable	6,757	14,216
Interest paid	(28,698)	(29,563)
Purchase of tangible fixed assets	(14,751)	(1,575,062)
Net cash used in investing activities	(36,692)	(1,590,409)
Cash flows from financing activities		
Cash inflows from new borrowing	-	828,309
Repayments of borrowing	(12,634)	-
Net cash (used in)/provided by financing activities	(12,634)	828,309
Change in cash and cash equivalents in the period	368,611	(481,771)
Cash and cash equivalents at the beginning of the period	434,676	916,447
Cash and cash equivalents at the end of the period	803,287	434,676

The notes on pages 15 to 26 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

1. General information

The Charity (charity reg. number 1184444) is a public benefit entity registered charity in England and Wales and is unincorporated. The registered office address is St. Margarets Centre, 103 Whitnash Road, Whitnash, Leamington Spa, Warwickshire, CV31 2HB.

2. Accounting policies

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Arise Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The financial statements have been prepared on the going concern basis. The Trustees have considered a period of at least 12 months from the date of approval of the financial statements, and have also assessed various business plans relating to the potential risks to the Charity.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Board therefore considers it appropriate to adopt the going concern basis in preparing the financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income mainly comes from term fees for the students that attend Arise Education. These are invoiced to other schools or the local council.

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.4 EXPENDITURE

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

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

2.6 TAXATION

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

Depreciation is provided on the following basis:

Freehold property	-	2% on cost
Plant and machinery	-	10% on cost
Motor vehicles	-	20% on cost
Fixtures and fittings	-	15% on cost
Computer equipment	-	33% on cost

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.8 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 CASH AT BANK AND IN HAND

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

2.10 LIABILITIES AND PROVISIONS

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

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

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

2.11 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and contributes to The Teachers' Pensions and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

2.13 FUND ACCOUNTING

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

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

Critical accounting estimates and assumptions:

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

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	2,066	2,066	450
Grants	-	-	9,332
	<u>2,066</u>	<u>2,066</u>	<u>9,782</u>
	<u><u>2,066</u></u>	<u><u>2,066</u></u>	<u><u>9,782</u></u>
TOTAL 2024	<u><u>9,782</u></u>	<u><u>9,782</u></u>	

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities - Learning Centre	2,019,156	2,019,156	2,479,618
	<u>2,019,156</u>	<u>2,019,156</u>	<u>2,479,618</u>
	<u><u>2,019,156</u></u>	<u><u>2,019,156</u></u>	<u><u>2,479,618</u></u>
TOTAL 2024	<u><u>2,479,618</u></u>	<u><u>2,479,618</u></u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	6,757	6,757	14,216
TOTAL 2024	14,216	14,216	

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Educational Activities	1,370,876	361,612	1,732,488	2,077,140
TOTAL 2024	1,615,061	462,079	2,077,140	

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	1,227,504	1,465,973
Educational supplies	39,646	44,573
Subcontract costs	1,082	2,045
Room hire and catering	25,252	30,903
Travel and subsistence	17,252	18,952
Staff training and welfare	60,140	52,615
	1,370,876	1,615,061

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	49,279	76,850
Subcontract costs	3,850	1,870
Room hire and catering	-	4,834
Travel and subsistence	5,702	6,567
Staff training and welfare	1,513	7,188
Insurance	22,619	19,415
Governance costs	26,604	44,733
Telephone, postage and stationery	32,936	60,422
Premesis	88,940	113,922
Animal care	22,979	18,662
Computer costs	13,855	53,516
Subscriptions	2,191	5,727
Finance	1,834	14,065
Depreciation charge	25,943	6,738
Loss on disposal	43,289	-
Governance costs	20,078	27,570
	361,612	462,079

8. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	15,000	11,000

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

9. Staff costs

	2025	2024
	£	£
Wages and salaries	1,073,659	1,314,859
Social security costs	87,165	89,594
Other pension costs	115,959	138,370
	<u>1,276,783</u>	<u>1,542,823</u>

The average number of persons employed by the Charity during the period was as follows:

	2025	2024
	No.	No.
General administration	52	42

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

	2025	2024
	No.	No.
In the band £60,001 - £70,000	1	-
In the band £100,001 - £110,000	-	1

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity including employer's national insurance was £68,272 (2024:£104,943).

10. Trustees' remuneration and expenses

During the period ended 31 August 2025, one Trustee, Hannah Jacobs, received remuneration of £17,716 (2024 - £24,839).

During the period ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION						
At 1 January 2025	1,536,054	3,854	1,790	51,912	4,302	1,597,912
Additions	57,758	1,376	17,000	2,900	1,188	80,222
Disposals	(45,998)	-	-	(19,473)	-	(65,471)
At 31 August 2025	1,547,814	5,230	18,790	35,339	5,490	1,612,663
DEPRECIATION						
At 1 January 2025	-	115	149	14,992	909	16,165
Charge for the period	20,407	471	1,089	2,822	1,154	25,943
On disposals	-	-	-	(11,182)	-	(11,182)
At 31 August 2025	20,407	586	1,238	6,632	2,063	30,926
NET BOOK VALUE						
At 31 August 2025	1,527,407	4,644	17,552	28,707	3,427	1,581,737
At 31 December 2024	1,536,054	3,739	1,641	36,920	3,393	1,581,747

12. Debtors

	31 August 2025 £	31 December 2024 £
DUE WITHIN ONE YEAR		
Trade debtors	650,146	823,676
Prepayments and accrued income	1,464	19,080
Tax recoverable	11,377	62,320
	662,987	905,076

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

13. Creditors: Amounts falling due within one year

	31 August 2025 £	31 December 2024 £
Bank loans	70,616	13,736
Trade creditors	67,850	38,687
Other taxation and social security	125,473	44,790
Other creditors	1,502	118
Accruals and deferred income	538,717	777,595
	<u>804,158</u>	<u>874,926</u>

14. Creditors: Amounts falling due after more than one year

	31 August 2025 £	31 December 2024 £
Bank loans	745,060	814,573

Included within the above are amounts falling due as follows:

	31 August 2025 £	31 December 2024 £
Between one and two years		
Bank loans	70,616	13,736
Between two and five years		
Bank loans	282,465	65,650
Over five years		
Bank loans	391,979	735,187

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

15. Statement of funds

Statement of funds - current period

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 August 2025 £
UNRESTRICTED FUNDS				
General Fund	1,232,000	2,027,979	(1,761,186)	1,498,793

Statement of funds - prior period

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS				
General Fund	835,172	2,503,616	(2,106,788)	1,232,000

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 August 2025 £	Total funds 31 August 2025 £
Tangible fixed assets	1,581,737	1,581,737
Current assets	1,466,274	1,466,274
Creditors due within one year	(804,158)	(804,158)
Creditors due in more than one year	(745,060)	(745,060)
TOTAL	1,498,793	1,498,793

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 31 December 2024 £	Total funds 31 December 2024 £
Tangible fixed assets	1,581,747	1,581,747
Current assets	1,339,752	1,339,752
Creditors due within one year	(874,926)	(874,926)
Creditors due in more than one year	(814,573)	(814,573)
TOTAL	1,232,000	1,232,000

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

	31 August 2025 £	31 December 2024 £
Net income for the period (as per Statement of Financial Activities)	266,793	396,828
ADJUSTMENTS FOR:		
Interest receivable	(6,757)	(14,216)
Interest paid	28,698	29,563
Depreciation	14,761	6,738
(Increase)/decrease in debtors	242,090	(245,228)
Increase/(decrease) in creditors	(127,648)	106,644
NET CASH PROVIDED BY OPERATING ACTIVITIES	417,937	280,329

18. Analysis of cash and cash equivalents

	31 August 2025 £	31 December 2024 £
Cash in hand	803,287	434,676
TOTAL CASH AND CASH EQUIVALENTS	803,287	434,676

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

19. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	434,676	368,611	803,287
Debt due within 1 year	(13,736)	(56,880)	(70,616)
Debt due after 1 year	(814,573)	69,513	(745,060)
	<u>(393,633)</u>	<u>381,244</u>	<u>(12,389)</u>

20. Pension commitments

The group operates a defined contribution pension scheme and contributes to The Teacher' Pension. The assets of the scheme are held separately from those of the group in independently administered funds. The pension cost charge represents contributions payable by the charity and amounted to £117,536 (2024 - £138,928). contributions totaling £20,730 (2024: £20,071) were payable at the balance sheet date and are included in creditors.

21. Related party transactions

There were no related party transactions for the period ended 31 August 2025.

Accounts

REGISTERED COMPANY NUMBER: CE018218 (England and Wales)
REGISTERED CHARITY NUMBER: 1184444

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
VLC

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

Contents of the Financial Statements
for the Year Ended 31 December 2024

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Report of the Trustees
for the Year Ended 31 December 2024

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 December 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 2019).

Simply, we exist to transform the lives of young people through compassionate education. Over the course of 2024 we have provided education at four sites across Warwickshire; two as registered settings and two as unregistered alternative provision sites.

At VLC, our ethos is rooted in fostering a deep sense of belonging, love, and compassion. We believe that every individual deserves a space where they feel valued, supported, and understood. Our holistic and trauma-informed approach to education recognises the unique journeys of each person, ensuring we meet their needs with care and empathy. We are committed to going the extra mile, creating an environment that not only nurtures growth and learning but also builds meaningful connections and trust. At VLC, we strive to empower individuals to thrive academically, emotionally, and socially, cultivating a community where everyone can flourish.

We believe in the transformative power of education and community to change lives. Rooted in compassion, service, and inclusion, our vision is to boldly do things differently, so that what feels exceptional today becomes the standard of tomorrow. We reject one-size-fits-all models in favour of bespoke, person-centred approaches that meet individuals where they are. As Davies et al. (2013) observed, "What worked best for the disaffected young people was an approach that was different to formal education, was flexible, informal and allowed the young people to work at their own pace without pressure."

This philosophy shapes every aspect of our work from therapeutic learning environments to strong, meaningful relationships. By bridging gaps and removing barriers, we open doors to opportunity, resilience, and lifelong learning. We aim to be a voice for the voiceless, a place of restoration and belonging, and a launchpad for every learner to step into their future with confidence and purpose.

Our work is grounded in our core values.

- Compassion
- Belonging
- Respect
- Integrity
- Perseverance
- Joy

Our aims:

To transform lives through compassionate education

We provide all-through education that responds to individual needs, goes above and beyond, and nurtures emotional well-being, confidence, and a love of learning in every student.

To provide every child with access to an education that meets their needs

We support every child's access to learning and education, removing barriers and providing a space for reflection and recovery.

To equip learners for lifelong growth and purpose

We create spaces for reflection and recovery, preparing students for their next chapter. We foster resilience and self-belief empowering children to engage with their communities and navigate their futures with hope.

To foster belonging and relationship-centred practice

We build safe, trusting, and nurturing relationships between students, educators, families, and communities to create the conditions where learners can thrive.

To advocate for systemic change within education

We seek to influence change within the education system to ensure it is fit to meet the needs of today's children and young people and rooted in compassion, equity and innovation.

The need:

Recent data paints a troubling picture: despite growing awareness of mental health and inclusion, school exclusions are rising. Autumn 2023/24 saw a 34% increase in permanent exclusions and a 40% rise in suspensions compared to the same term the previous year. Many of the affected students have additional needs or face complex challenges. These young people have a right to education, yet many find themselves on the margins, unsupported and unheard.

It is increasingly difficult to find small, calm, therapeutic learning environments where students who struggle to access mainstream education can truly thrive. School refusal, an anxiety related condition, affects between 1-5% of the UK population. In December 2024, over 638,700 children and young people held EHC Plans, an increase of 10.8% from the previous year. Meanwhile, the total number of pupils receiving SEN support has risen to 1.7 million, a 5.6% increase since 2024.

Even years later the long-term impact of the Covid19 pandemic continues to unfold: many students, often bright and full of promise, struggle in mainstream settings, and without tailored support, their confidence, progress, and future opportunities decline. In 2023, only 30.4% of pupils with SEND achieved a Grade 4 or above in English and Maths GCSE, compared to 72.1% of their non-SEND peers.

VLC exists to change that story.

2024 numbers

- We worked with 57 students in 2024.
- We had 140 consultations for school places in 2024, compared to 144 in 2023.
- Student attendance (on-roll and AP combined) was 79% against bespoke timetables.
- 100% year 11 leavers obtained a qualification in Maths
- 91% year 11 leavers obtained a qualification in English.
- 100% student grades were higher than their entry point.
- At the end of 2024 we employed 47 staff.

2024 has been a transformative year for VLC. As Trustees and School Governors, we are proud to present this review of a year defined by bold growth, deepened purpose, and meaningful change.

In February 2024, we also launched 'The Harbour Project'. Harbour is a response to the needs of the growing number of child refugees and young asylum seekers who are resident in local hotels and who do not yet have school places or a way to access education. We seek to provide a welcome and the opportunity to access education, in line with our core values as an organisation. We now have two staff who visit a local hotel each week in order to deliver sessions to the children and young people there. Student numbers fluctuate in accordance with the number of people resident, but we have worked with over 100 young people over the year.

In September 2024 we also launched 'Little Vines'. Little Vines is our Primary alternative provision setting, based in Cubbington. We have developed the provision here in response to the huge need for support for young children and a deep sense of wanting to offer support and provision earlier in children's educational journey. We have learnt significant amounts about the needs of this cohort of young people and look forward to developing our Primary Offer further in the coming years.

This year, we took another major step forward by securing and beginning development on our own property for our independent school. This milestone represents more than just bricks and mortar; it is the result of unwavering passion, tireless dedication, and a shared belief in the importance of what we do. It reflects our commitment to creating a stable, nurturing environment for the young people who need it most. We were delighted to open our doors to students at Little Pinum in September 2024.

Report of the Trustees
for the Year Ended 31 December 2024

We know the needs are real and growing. The steps we've taken this year are fuelled by that knowledge, and by our determination to respond with care, creativity, and courage. Our School Improvement and Development Plan continues to guide this work, and is structured around six key areas, which we will review below.

Leadership and Management

VLC continues to strengthen leadership practice, governance oversight, and operational efficiency to support the delivery of high-quality provision.

Strategic Leadership Development: The Core Team has reflected on learning from the School genie Trust Programme and begun embedding selected strategies across staff teams to enhance leadership culture and collaboration.

Staff Wellbeing and Voice: Staff voice surveys indicate a continued improvement in wellbeing, reflecting efforts to create a supportive and responsive workplace culture.

Governance and Quality Assurance: Governor Quality Assurance (QA) visits have taken place, providing external scrutiny and constructive feedback to support improvement planning and accountability.

Systems and Compliance: Management systems, including filtering and online monitoring tools, are now embedded across all sites, forming a core part of daily safeguarding and operational procedures.

These actions demonstrate VLC's ongoing commitment to strong governance, effective leadership, and operational excellence-all of which underpin our mission to provide outstanding education and support for every learner.

Quality of Teaching and Learning

VLC is committed to delivering high-quality teaching and learning through staff development, curriculum design, and strong quality assurance processes. Central to our approach is the Stages of Growth framework-a developmentally informed model that supports students who face barriers to mainstream education. This framework underpins our trauma-informed and therapeutic practice and guides curriculum planning, teaching, and assessment.

The model consists of four stages-Planting, Nurturing, Growing, and Harvesting-which are applied across three core areas:

- Learning and Processing
- Communication and Interaction
- Social, Emotional, and Mental Health (SEMH)

This stage-based system focuses on a student's developmental stage rather than age, allowing for truly personalised support. Each stage reflects increasing levels of independence, engagement, and resilience:

Planting: building trust and safety

Nurturing: forming relationships and beginning structured learning

Growing: consolidating skills and navigating wider environments

Harvesting: showing independence and preparing for next steps

Used across all VLC sites, including Harbour, the framework informs individual learning plans, staffing approaches, and support strategies. Progress is tracked using staff observations, external input, and an adapted version of the Autism Education Trust (AET) Progression Framework.

This structure allows us to measure student progress with clarity, align with EHCP outcomes, and evidence impact to regulators and stakeholders in a meaningful and accountable way.

The following key actions have also strengthened educational delivery and student progress across the organisation:

Quality Assurance and Planning: Learning environments are now systematically reviewed as part of the Teaching and Learning QA process. Staff are confident in articulating lesson objectives, assessment opportunities, and expected outcomes, leading to greater clarity and consistency in planning.

Curriculum Review and Embedding: The Curriculum Policy has been updated to reflect changes in approach and delivery across sites. The Curriculum Framework is now embedded into daily practice, ensuring coherence across centres. An English Subject Lead has been appointed to strengthen subject specific leadership and oversight.

Reading and Engagement: A recent Love of Reading review highlighted increased student engagement with a broader range of texts.

Staff Training and Development: All staff have received training in core pedagogical theories and practices, supporting a consistent approach to teaching across the organisation. Staff are encouraged to actively implement and model foundational pedagogies in their classroom practice.

Technology and Safety: Investment in digital infrastructure has enabled consistent filtering and monitoring systems across all sites, supporting safe and effective use of technology.

Governance and External Oversight: A governor led QA visit has taken place, with feedback incorporated into ongoing development and improvement planning.

Impact on Student Outcomes: Evidence from planning, book looks, assessment, and QA shows measurable individual progress across all three core Stages of Growth, with notable gains in reading, maths, and spelling.

These developments reflect a strategic and responsive approach to teaching and learning, ensuring that both staff and students are supported to achieve high standards in an inclusive, values-led environment.

Achievement and Outcomes of Students

VLC continues to prioritise robust systems that ensure students are supported effectively from the point of entry through to post 16 transition. A series of developments have strengthened our ability to plan for, track, and evidence individual progress and positive outcomes:

Student Voice and Induction: All alternative provision students at Whitnash and Cubbington have contributed to their own Learner Information Passports, promoting ownership and self-awareness from the start of their journey. The student induction process has been reviewed and refined, with updated documentation capturing the key elements of each learner's starting point.

Parent and Carer Engagement: All families participating in the trial phase received the Stages of Growth Questionnaire, supporting consistent dialogue between home and school. Attendance at Celebrating Success Days has increased, reflecting stronger family engagement.

Post-16 Destinations and Careers: The majority of Year 11s and selected Year 10s have undertaken careers and transition meetings, with every student supported to apply for a college course or apprenticeship if appropriate.

Academic Tracking and Exams: Year 11 students have now had multiple opportunities to complete mock exams, with data analysed and used to inform responsive teaching. All Year 11 and selected Year 10 students are working towards or have achieved qualifications in English and Mathematics.

Assessment and Success Capture: All students are supported to make personal progress from their point of entry, as measured against Aries's three core Stages of Growth.

EHCP and Transition Targets: Outcomes for pupils transitioning into Key Stage 4 are being met in line with their EHCP targets.

These targeted and well-coordinated systems ensure that no student's progress is left to chance. From personalised induction to post-leaving support, every young person is guided along a pathway that reflects their strengths, goals, and individual needs.

Attitudes, Behaviour and Safety

VLC places student wellbeing and safeguarding at the heart of its provision, underpinned by a strong values based approach and commitment to trauma informed practice. The following developments and outcomes highlight our progress in this area:

Values-Led Culture: Students are engaging with our core values, which shape expectations, behaviour, and community ethos.

Mental Health Support: There has been a significant increase in the number of students accessing in school mental health support. For those engaged in additional support, measurable progress in emotional wellbeing has been recorded.

Individualised Support: Every student now has personalised emotional regulation strategies recorded in their Individual Learning Plan (ILP), with consistent implementation across settings.

Attendance and Engagement: Attendance plans are in place for all students requiring additional support. Absence procedures are followed rigorously, and all staff are accountable for supporting re-engagement.

Parental Involvement: Engagement from parents and carers has increased, contributing positively to student outcomes and school connection.

Safeguarding Excellence: Robust safeguarding systems are in place and regularly reviewed, ensuring pupil safety remains central to our practice.

Emotional Literacy and Citizenship: Students are supported to develop high levels of emotional literacy and are encouraged to take accountability for their actions, preparing them to become compassionate and responsible members of society.

Positive Behaviour Culture: Strong relationships, celebration systems, and a restorative approach promote self-regulation, respect, and wellbeing throughout the school community.

This holistic, proactive approach ensures that all students are supported not just academically, but socially and emotionally, enabling them to thrive within and beyond the classroom.

Preparation for Adulthood

VLC has embedded the four key areas of Preparing for Adulthood (PFA) employment, independent living, community inclusion, and health across its curriculum and planning systems. All Centre Leaders are familiar with these areas and actively incorporate them into individual and whole-school provision. Key developments and achievements include:

Curriculum Integration: PFA links are explicitly mapped across curriculum documents, PSHE, and SMSC provision, with Quality Assurance checks confirming alignment.

Skills Builder Framework: All KS3 and KS4 students with EHCPs are encouraged to complete Skills Builder audits to inform their personalised learning plans and progression roadmaps.

Work Experience: Taster sessions and placements have been delivered for Year 11 students and arranged for Year 10 students wherever possible and appropriate.

Ongoing Quality Assurance: KS4 Roadmaps and KS3 PFA provision are regularly reviewed, with feedback provided to support further development and practice.

Wider Impact: PFA is now a core aspect of the learning culture at VLC, embedded in daily routines and language across sites. Feedback from students and parents demonstrates a strong positive impact on aspirations, confidence, and preparedness for next steps.

Report of the Trustees
for the Year Ended 31 December 2024

This structured and embedded approach ensures that all students-particularly those with EHCPs are supported in developing the knowledge, skills, and confidence they need to transition successfully into adulthood.

Independent School Standards

VLC has made significant progress in strengthening its infrastructure and operational capacity across multiple sites, ensuring continued compliance, quality, and student access to high standard provision:

New Site Acquisition and Development: A new farm site (Little Pinum) has been secured as part of VLC's long-term strategic growth. Phase 1 of development has been completed with infrastructure work to support educational and therapeutic provision.

Site Compliance and Readiness: The new site opened to on-roll students in September 2024 with us ensuring ISS compliance. Food hygiene inspections have been carried out at Shottery, Cubbington, and the new site, ensuring safe operational practices across all locations.

Exams Administration and Success: A new Exams Officer has been appointed to lead on exams administration, further enhancing internal capacity and ensuring compliance with regulatory requirements.

These developments reflect VLC's commitment to providing safe, high quality environments for students and staff, while strengthening operational systems and maintaining compliance across all aspects of provision.

Financial Review

Our financial statements show net incoming resources for the year on School activities of £396,828 (2023: £425,533). The principal source of income is fees for children who are on roll with VLC. As a charity, all income of the school must be applied for educational and social welfare purposes. The Governors plan to use these funds to continue to expand the provision that we offer our students. We pay tax as an employer through the national insurance contributions we make.

Reserves and Financial Health

Governors regularly review the finances, budgets and spend against budget together with a cash flow analysis as part of the effective stewardship of the School.

Pension Liability

Two pensions are used by VLC - The Teachers' Pensions and NEST. The bank holds a bond of £14k in respect to any Teachers Pensions contributions that may be unpaid as a requirement for belonging to the scheme.

Public Benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

STRATEGIC REPORT

Achievements and performance

Achievement and performance details can be found in the Report of the Trustees.

VLC does not carry out significant fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018218 (England and Wales)

Registered Charity number

1184444

VLC

Report of the Trustees for the Year Ended 31 December 2024

Registered office

St. Margarets Centre
103 Whitnash Road
Whitnash
Leamington Spa
Warwickshire
CV31 2HB

Trustees

Mr C Snelson
Mrs L Nash
Reverend B J Nash
Mrs H Jacobs
Mr C Theophilus-Bevis

Senior Statutory Auditor

Warren Francis

Auditors

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of VLC for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Francis & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

VLC

Report of the Trustees
for the Year Ended 31 December 2024

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 October 2025 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'BJN' with a long horizontal flourish extending to the right.

Reverend B J Nash - Trustee

Report of the Independent Auditors to the Members of
VLC

Opinion

We have audited the financial statements of VLC (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
VLC

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining and understanding how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgments and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

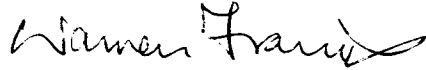
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Report of the Independent Auditors to the Members of
VLC

Use of our report

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



Warren Francis (Senior Statutory Auditor)
for and on behalf of Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

30 October 2025

VLC

Statement of Financial Activities
for the Year Ended 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	9,782	10,264
Charitable activities	4		
General		2,479,618	1,671,095
Investment income	3	14,216	168
Total		<u>2,503,616</u>	<u>1,681,527</u>
EXPENDITURE ON			
Raising funds		85,839	34,118
Charitable activities	5		
General		<u>2,020,949</u>	<u>1,221,876</u>
Total		<u>2,106,788</u>	<u>1,255,994</u>
NET INCOME		396,828	425,533
RECONCILIATION OF FUNDS			
Total funds brought forward		835,172	409,639
TOTAL FUNDS CARRIED FORWARD		<u><u>1,232,000</u></u>	<u><u>835,172</u></u>

The notes form part of these financial statements

VLCBalance Sheet
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
FIXED ASSETS			
Tangible assets	11	1,581,747	13,423
CURRENT ASSETS			
Debtors	12	905,076	659,848
Cash at bank		434,676	916,447
		<u>1,339,752</u>	<u>1,576,295</u>
CREDITORS			
Amounts falling due within one year	13	(874,926)	(754,546)
NET CURRENT ASSETS		<u>464,826</u>	<u>821,749</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,046,573	835,172
CREDITORS			
Amounts falling due after more than one year	14	(814,573)	-
NET ASSETS		<u>1,232,000</u>	<u>835,172</u>
FUNDS	16		
Unrestricted funds		1,232,000	835,172
TOTAL FUNDS		<u>1,232,000</u>	<u>835,172</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:



Reverend B J Nash - Trustee

VLCCash Flow Statement
for the Year Ended 31 December 2024

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	280,329	431,745
Interest paid		(29,563)	-
Net cash provided by operating activities		<u>250,766</u>	<u>431,745</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,575,062)	(12,500)
Interest received		14,216	168
Net cash used in investing activities		<u>(1,560,846)</u>	<u>(12,332)</u>
Cash flows from financing activities			
New loans in year		828,309	-
Net cash provided by financing activities		<u>828,309</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>(481,771)</u>	<u>419,413</u>
Cash and cash equivalents at the beginning of the reporting period		<u>916,447</u>	<u>497,034</u>
Cash and cash equivalents at the end of the reporting period		<u><u>434,676</u></u>	<u><u>916,447</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24	31.12.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	396,828	425,533
Adjustments for:		
Depreciation charges	6,738	2,995
Loss on disposal of fixed assets	-	303
Interest received	(14,216)	(168)
Interest paid	29,563	-
Increase in debtors	(245,228)	(295,536)
Increase in creditors	106,644	298,618
Net cash provided by operations	<u>280,329</u>	<u>431,745</u>

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	916,447	(481,771)	434,676
	<u>916,447</u>	<u>(481,771)</u>	<u>434,676</u>
Debt			
Debts falling due within 1 year	-	(13,736)	(13,736)
Debts falling due after 1 year	-	(814,573)	(814,573)
	<u>-</u>	<u>(828,309)</u>	<u>(828,309)</u>
Total	<u>916,447</u>	<u>(1,310,080)</u>	<u>(393,633)</u>

1. ACCOUNTING POLICIES

Basis of preparing the 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.

Income

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

Income mainly comes from term fees for students that attend VLC. These are invoiced to other schools or the local council.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

No depreciation has been charged on the freehold property as the asset was acquired during the financial year, and its value is deemed to be equivalent to its cost.

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 restricted 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 notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	450	328
Grants	9,332	9,936
	<u>9,782</u>	<u>10,264</u>

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£
General	<u>9,332</u>	<u>9,936</u>

The grant received in the year related to a Covid-19 recovery premium grant.

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Interest receivable - trading	<u>14,216</u>	<u>168</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.24	31.12.23
	General	£	£
Learning centre income		<u>2,479,618</u>	<u>1,671,095</u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6)
	£
General	<u>2,020,949</u>

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
General	<u>1,932,562</u>	<u>43,628</u>	<u>44,759</u>	<u>2,020,949</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. NET INCOME/(EXPENDITURE)

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

	31.12.24	31.12.23
	£	£
Auditors' remuneration	9,300	7,500
Depreciation - owned assets	6,738	2,995
Deficit on disposal of fixed assets	-	303
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.24	31.12.23
	£	£
Trustees' salaries	24,839	6,259
Trustees' social security	2,173	445
Trustees' pensions paid	558	99
	<u> </u>	<u> </u>
	<u>27,570</u>	<u>6,803</u>

The trustee remuneration relates to one Trustee, Hannah Jacobs, in relation to her employment with the charity.

Trustees' expenses

	31.12.24	31.12.23
	£	£
Trustees' expenses	-	97
	<u> </u>	<u> </u>

9. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	1,072,489	674,458
Social security costs	91,767	51,028
Other pension costs	138,370	66,353
	<u> </u>	<u> </u>
	<u>1,302,626</u>	<u>791,839</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
General administration	42	32
	<u> </u>	<u> </u>

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

	31.12.24	31.12.23
£60,001 - £70,000	1	1
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,264
Charitable activities	
General	1,671,095
Investment income	168
Total	<u>1,681,527</u>
EXPENDITURE ON	
Raising funds	34,118
Charitable activities	
General	<u>1,221,876</u>
Total	<u>1,255,994</u>
NET INCOME	425,533
RECONCILIATION OF FUNDS	
Total funds brought forward	409,639
TOTAL FUNDS CARRIED FORWARD	<u><u>835,172</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2024	-	-	22,850
Additions	1,536,054	3,854	29,062
At 31 December 2024	<u>1,536,054</u>	<u>3,854</u>	<u>51,912</u>
DEPRECIATION			
At 1 January 2024	-	-	9,427
Charge for year	-	115	5,565
At 31 December 2024	<u>-</u>	<u>115</u>	<u>14,992</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,536,054</u>	<u>3,739</u>	<u>36,920</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>13,423</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024	-	-	22,850
Additions	1,790	4,302	1,575,062
At 31 December 2024	1,790	4,302	1,597,912
DEPRECIATION			
At 1 January 2024	-	-	9,427
Charge for year	149	909	6,738
At 31 December 2024	149	909	16,165
NET BOOK VALUE			
At 31 December 2024	1,641	3,393	1,581,747
At 31 December 2023	-	-	13,423

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	823,676	647,765
VAT	62,320	-
Prepayments and accrued income	19,080	12,083
	905,076	659,848

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Bank loans and overdrafts (see note 15)	13,736	-
Trade creditors	38,687	11,666
Social security and other taxes	44,790	32,216
Other creditors	118	3,904
Accruals and deferred income	777,595	706,760
	874,926	754,546

Included in deferred income is income which has been deferred into the next period to which it relates.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.24 £	31.12.23 £
Bank loans (see note 15)	814,573	-

15. LOANS

An analysis of the maturity of loans is given below:

	31.12.24 £	31.12.23 £
Amounts falling due within one year on demand:		
Bank loans	13,736	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	65,650	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more than 5 years	748,923	-

16. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	835,172	396,828	1,232,000
TOTAL FUNDS	835,172	396,828	1,232,000

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,503,616	(2,106,788)	396,828
TOTAL FUNDS	2,503,616	(2,106,788)	396,828

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	409,639	425,533	835,172
TOTAL FUNDS	<u>409,639</u>	<u>425,533</u>	<u>835,172</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,681,527	(1,255,994)	425,533
TOTAL FUNDS	<u>1,681,527</u>	<u>(1,255,994)</u>	<u>425,533</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	409,639	822,361	1,232,000
TOTAL FUNDS	<u>409,639</u>	<u>822,361</u>	<u>1,232,000</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,185,143	(3,362,782)	822,361
TOTAL FUNDS	<u>4,185,143</u>	<u>(3,362,782)</u>	<u>822,361</u>

17. RELATED PARTY DISCLOSURES

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

VLC

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	450	328
Grants	9,332	9,936
	9,782	10,264
Investment income		
Interest receivable - trading	14,216	168
Charitable activities		
Learning centre income	2,479,618	1,671,095
	2,503,616	1,681,527
Total incoming resources		
EXPENDITURE		
Other trading activities		
Purchases	79,101	30,820
Depreciation of tangible fixed assets	6,738	2,995
Loss on sale of tangible fixed assets	-	303
	85,839	34,118
Support costs		
Management		
Trustees' salaries	24,839	6,259
Trustees' social security	2,173	445
Trustees' pensions paid	558	99
Trustees' expenses	-	97
Wages	1,047,650	668,199
Social security	89,594	50,583
Pensions	138,370	66,353
Insurance	19,415	14,165
Telephone	5,043	753
Postage and stationery	51,159	10,719
Sundries	4,220	2,870
Subcontract cost	278,876	186,354
Room hire and catering	94,000	84,305
Travel and subsistence	61,256	38,038
Staff training and welfare	56,166	27,391
Computer costs	53,516	11,565
Subscriptions	5,727	4,615
	1,932,562	1,172,810
Finance		
Bank charges	14,065	986
Carried forward	14,065	986

This page does not form part of the statutory financial statements

VLC

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Finance		
Brought forward	14,065	986
Bank interest	61	-
Loan	29,502	-
	43,628	986
Governance costs		
Auditors' remuneration	9,300	7,500
Accountancy	8,587	9,260
Consultancy fees	7,518	4,076
Legal and professional fees	19,354	27,244
	44,759	48,080
Total resources expended	2,106,788	1,255,994
Net income	396,828	425,533

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
VLC

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

Contents of the Financial Statements
for the Year Ended 31 December 2023

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Report of the Trustees
for the Year Ended 31 December 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 December 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 2019).

VLC exists to support school aged students who are unable to access education for a variety of reasons. VLC was developed out of a project set up in 2014 by a church called "The Vineyard Christian Fellowship of Leamington and Warwick" and was originally known as "Leamington Vineyard Learning Centre." In 2019 it was separately established as a charitable organisation (1184444) and in 2020 registered with the Department for Education as an Independent School for pupils aged 9-17. In 2021 we were graded 'Good' by OFSTED.

Everything we do is underpinned on our values:

- Belonging
- Integrity
- Helping others
- Respect
- Perseverance
- Care

Our aims:

The aims of VLC are to:

- be a calm place where all pupils, staff and volunteers feel safe, happy, respected and cared for and have a sense of belonging and pride in VLC as a community;
- change the lives of young people through our therapeutic approach to education;
- encourage each pupil to learn how to learn, use their imaginations, be reflective, have fun, and celebrate their achievements;
- use every day to the full, ensuring that all pupils are supported and able to learn at a level appropriate to their daily unique needs;
- help each individual pupil to fulfil his/her academic potential, as a step up to become the very best they can be.
- promote good working relationships between all who work/volunteer at VLC, and a strong partnership with the parents, schools, the local authority, and the wider community.

The need:

The need for VLC continues to be huge. Evidence from this year shows that:

- 82% of our children have experienced previous ACES (adverse childhood experiences) or trauma
- 84% of our children have been suspended or excluded from previous education settings
- 65% of our children are open to or have additional professional support within the home

As the effects of COVID and lockdowns continue to unravel, the number of students with EHCPs and identified SEN is growing, as is the number of students facing school exclusion. Anxiety and mental health is a bigger issue than ever amongst young people. There are more and more young people who are not thriving, and barely surviving at a mainstream school, and are in need of the caring approach to education that VLC provides.

We at VLC believe that these children are bright and capable of achieving great and wonderful things, they just need the right approach, environment and trusted adults to help guide them along that journey. Maslow's 'Hierarchy of Needs' is a motivational theory used in a multitude of contexts. He outlines the idea that individuals need safety and security in order to be able to consider higher order needs (growth, self-actualisation, esteem, love, belonging). Unless children and young people feel safe in their learning environment they will be unable to learn and grow, thus inhibiting their future prospects and causing long term impacts on the wider future of society.

This is why our curriculum, which continues to evolve, is rooted in staff responding and adapting their approaches to the ever changing needs of the students on a daily basis. By creating an environment built on relationship and trust with staff, students firstly feel welcomed, safe and respected and their needs are met, only then can learning can truly take place.

Report of the Trustees
for the Year Ended 31 December 2023

Often these students are very bright and have huge potential. The tragic reality is that children who do not have access to a consistent and regular education programme, for whatever reason, invariably fail to achieve their potential and their future life chances are severely harmed: nationally, 52% students achieve a 5 or above in English and Maths GCSE, yet only 18% students with identified SEN reach this goal. The National Crime Agency has identified that school exclusion is a contributing factor to a person's risk of criminal exploitation. Exclusion is known as the 'pipeline to prison', with all the social and economic costs prison involves.

As previously stated, prior to joining VLC, 84% of our students have been excluded or suspended. In contrast our own exclusion statistics are just 3%.

2023 in numbers:

- We worked with 69 students in 2023.
- We had 144 consultations for school places in 2023, compared to 94 in 2022. An increase of 53%.
- Student attendance was 89%, up from 77% in 2022, and 51% in 2021.
- 100% year 11 leavers obtained a qualification in Maths
- 89% year 11 leavers obtained a qualification in English.
- 100% student grades were higher than their entry point.

At the end of 2023 VLC:

- Has 11 students in KS3
- Has 16 students in KS4
- PLUS 10 students on alternative provision
- Supported by 36 members of staff

Strategic Review:

2023 has been a great year for VLC. As Trustees, and School Governors, we are proud to present this review of the year. Our School Improvement and Development Plan is split up into six areas, which we will review below.

Leadership and Management

We have established a new 'Core Team' to provide clarity in leadership roles alongside Charly Skoppek, our Head Teacher/CEO.

Following investment into staffing and leadership, we have sought the support of Angela Roberts HR Consultancy, who have assisted the HR Lead with staff focus groups, and evaluating HR policies. This has provided useful insight into staff motivation, satisfaction and morale, which has directed focus.

We have expanded our governing body this year with the appointment of new staff and parent governors.

Quality of Teaching and Learning

We appointed a Teaching and Learning Lead in February 2023. She is supported by 4 new Qualified Teachers plus a TA who has completed a Teaching Qualification. The T+L Lead has responsibility for coordinating curriculum and assessments.

A key focus of the year has been the development of our curriculum framework. This is focussed on three areas:

- learning and processing
- communication and interaction
- social, emotional and mental health

Students at VLC follow a 'stage not age' approach determined by cross referencing assessments by staff, professionals, parents and the student.

Highlights of the year include WOW Day visits to Drayton Manors, RSCfs Box of Delights, Hatton Country World. These days are designed to 'bring learning to life' and give 'wow!' moments. We also participated in 'Living Eggs', giving students the opportunity to see chicks hatch and learn about life cycles.

Achievement and Outcomes of Students

We remain passionate about the fact that our students are capable of achieving great things, and are committed to ensuring that academic and social learning progress for all pupils is excellent. We are proud of the academic and social progress, achievements and outcomes of our students. All students who sat exams achieved grades higher than their entry point, representing significant progress for many individual students.

To ensure that all students are able to achieve qualifications, and as we now have more students with higher needs, we have widened our curriculum offer through partnership with NCFE to offer accredited vocational courses and Functional Skills levels in Maths and English.

We have also worked closely with Groundwork, the Local Authority and Commissioning Schools, to ensure that every student moves from VLC to secure a place in further education or an apprenticeship at the end of their year 11 studies. This year we have had students move to local further education colleges in Warwickshire, as well as apprenticeships in a range of sectors. One particular student was successful in securing an apprenticeship at Rolls Royce, which was a great boost to the whole school community.

For our Alternative Provision students, we have worked with students' schools to ensure successful transitions and (re)integrations. We have also worked with students' schools and parents to support EHCP applications to afford students the support that they need. On a number of occasions this has led to students then joining VLC on our school roll.

Attitudes, Behaviour and Safety

At the heart of what we do at VLC is a desire to be a safe place of calm learning and belonging. Safeguarding is at the top of our agenda. This includes being a place where students support the well-being of other students encouraging each other to learn and keep safe. Moreover we desire that all pupils will value their education and be engaged and motivated in their learning and aspire to succeed.

We are delighted that, in our September staff survey, 100% staff stated that they felt confident in dealing with safeguarding issues.

Emotional Literacy and Personal Development is a key focus of students' time at VLC. We desire that every student will develop excellent emotional literacy and the tools and strategies needed to self regulate, become more resilient and be more aware of both their needs and the needs of those around them. This is reflected in our targeted emotional literacy sessions where students meet with a trusted key worker.

The promotion of British Values, reflected in our own organisational values, occurs throughout VLC's curriculum and particularly within PSHE.

Improving attendance is a key priority and termly attendance trawls identify students with low attendance to ensure strategies are in place and address issues. We remain committed to reviewing students' timetables to ensure increases towards a full time timetable wherever possible.

In cases of exclusion, staff are trained in the risks and vulnerability of students who experience exclusion, and ensure that Restorative Meetings occur to support the return of students and prevent further exclusions. This preventative strategy means that only 26% students have been excluded at VLC whereas prior to joining VLC 84% of our students have experienced exclusion or suspension.

Preparation for Adulthood

Preparation for Adulthood is a key part of what we do through personal, social, life and employability skills and careers support, and it links closely with securing the best outcomes for students at the end of their time at VLC. We are delighted to have appointed a new Preparation for Adulthood Lead to lead on this area and promote it across the school.

Provision for careers education and transition is excellent and meets the Gatsby benchmark framework.

Independent School Standards

VLC continues to meet the Independent School Standards.

The purchasing of our own and premises has been a key focus this year. We hope to secure a suitable property in 2024.

Report of the Trustees
for the Year Ended 31 December 2023

Financial Review

Our financial statements show net incoming resources for the year on School activities of £425,533 (2022: £66,531). The principal source of income is fees for children who are on roll with VLC. As a charity, all income of the school must be applied for educational and social welfare purposes.

The Governors plan to use these funds to finance a move to our own site in the next year, as well as continuing to expand the provision that we offer our students.

We are unable to reclaim VAT input tax on our costs as we are exempt for VAT purposes. We pay tax as an employer through the national insurance contributions we make.

Reserves and Financial Health

Governors regularly review the finances, budgets and spend against budget together with a cash flow analysis as part of the effective stewardship of the School.

Pension Liability

Two pensions are used by VLC - The Teachers' Pensions and NEST. The bank holds a bond of £14k in respect to any Teachers Pensions contributions that may be unpaid as a requirement for belonging to the scheme.

Public Benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

STRATEGIC REPORT

Achievement and performance

Achievement and performance details can be found in the Report of the Trustees.

VLC does not carry out significant fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation as defined by the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018218 (England and Wales)

Registered Charity number

1184444

Registered office

St. Margarets Centre
103 Whitnash Road
Whitnash
Leamington Spa
Warwickshire
CV31 2HB

Trustees

Mr C Snelson
Mrs L Nash
S Crook (resigned 11.9.23)
Reverend B J Nash
Mrs H Jacobs (appointed 11.9.23)
Mr C Theophilus-Bevis (appointed 26.6.23)

Senior Statutory Auditor

Warren Francis

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of VLC for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Francis & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 October 2024 and signed on the board's behalf by:



Reverend B J Nash - Trustee

Opinion

We have audited the financial statements of VLC (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters

In the previous accounting period the trustees of the charity took advantage of audit exemption under Charities Act 2011.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

A handwritten signature in black ink, appearing to be 'SAS', written over a faint horizontal line.

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining and understanding how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgments and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

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



Warren Francis (Senior Statutory Auditor)
for and on behalf of Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

22 October 2024

VLC

Statement of Financial Activities
for the Year Ended 31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	10,264	815
Charitable activities	4		
General		1,671,095	864,276
Investment income	3	<u>168</u>	<u>30</u>
Total		<u>1,681,527</u>	<u>865,121</u>
 EXPENDITURE ON			
Raising funds	5	34,118	22,481
Charitable activities	6		
General		<u>1,221,876</u>	<u>776,109</u>
Total		<u>1,255,994</u>	<u>798,590</u>
 NET INCOME		425,533	66,531
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>409,639</u>	<u>343,108</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>835,172</u></u>	<u><u>409,639</u></u>

The notes form part of these financial statements

VLC

Balance Sheet
31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	12	13,423	4,221
CURRENT ASSETS			
Debtors	13	659,848	364,312
Cash at bank		<u>916,447</u>	<u>497,034</u>
		1,576,295	861,346
CREDITORS			
Amounts falling due within one year	14	(754,546)	(455,928)
NET CURRENT ASSETS		<u>821,749</u>	<u>405,418</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>835,172</u>	<u>409,639</u>
NET ASSETS		<u>835,172</u>	<u>409,639</u>
FUNDS	15		
Unrestricted funds		<u>835,172</u>	<u>409,639</u>
TOTAL FUNDS		<u>835,172</u>	<u>409,639</u>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2024 and were signed on its behalf by:

Reverend B J Nash - Trustee

VLCCash Flow Statement
for the Year Ended 31 December 2023

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>431,745</u>	<u>200,261</u>
Net cash provided by operating activities		<u>431,745</u>	<u>200,261</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,500)	(2,223)
Interest received		<u>168</u>	<u>30</u>
Net cash used in investing activities		<u>(12,332)</u>	<u>(2,193)</u>
Change in cash and cash equivalents in the reporting period		419,413	198,068
Cash and cash equivalents at the beginning of the reporting period	2	<u>497,034</u>	<u>298,966</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>916,447</u></u>	<u><u>497,034</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23	31.12.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	425,533	66,531
Adjustments for:		
Depreciation charges	2,995	1,756
Loss on disposal of fixed assets	303	-
Interest received	(168)	(30)
Increase in debtors	(295,536)	(219,417)
Increase in creditors	298,618	351,421
Net cash provided by operations	<u>431,745</u>	<u>200,261</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	<u>497,034</u>	<u>419,413</u>	<u>916,447</u>
	<u>497,034</u>	<u>419,413</u>	<u>916,447</u>
Total	<u>497,034</u>	<u>419,413</u>	<u>916,447</u>

1. ACCOUNTING POLICIES

Basis of preparing the 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.

Income

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

Income mainly comes from term fees for students that attend VLC. These are invoiced to other schools or the local council.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost

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 restricted 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 notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	328	93
Grants	<u>9,936</u>	<u>722</u>
	<u>10,264</u>	<u>815</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
General	<u>9,936</u>	<u>722</u>

The grant received in the year related to a Covid-19 recovery premium grant.

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Interest receivable - trading	<u>168</u>	<u>30</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Learning centre income	<u>1,671,095</u>	<u>864,276</u>

5. RAISING FUNDS

Other trading activities

	31.12.23	31.12.22
	£	£
Purchases	30,820	20,725
Depreciation	2,995	1,756
Loss on sale of assets	<u>303</u>	<u>-</u>
	<u>34,118</u>	<u>22,481</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7)
	£
General	<u>1,221,876</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General	<u>1,172,810</u>	<u>986</u>	<u>48,080</u>	<u>1,221,876</u>

8. NET INCOME/(EXPENDITURE)

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

	31.12.23 £	31.12.22 £
Auditors' remuneration	7,500	-
Depreciation - owned assets	2,995	1,756
Deficit on disposal of fixed assets	<u>303</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.23 £	31.12.22 £
Trustees' salaries	6,259	1,103
Trustees' social security	445	-
Trustees' pensions paid	<u>99</u>	<u>-</u>
	<u>6,803</u>	<u>1,103</u>

The trustee remuneration relates to one Trustee, Hannah Jacobs, in relation to her employment with the charity.

Trustees' expenses

	31.12.23 £	31.12.22 £
Trustees' expenses	<u>97</u>	<u>-</u>

10. STAFF COSTS

	31.12.23 £	31.12.22 £
Wages and salaries	674,458	448,515
Social security costs	51,028	31,338
Other pension costs	<u>66,353</u>	<u>56,827</u>
	<u>791,839</u>	<u>536,680</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
General administration	<u>32</u>	<u>26</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

10. STAFF COSTS - continued

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

	31.12.23	31.12.22
£60,001 - £70,000	<u>1</u>	<u>-</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	815
Charitable activities	
General	864,276
Investment income	<u>30</u>
Total	<u>865,121</u>
EXPENDITURE ON	
Raising funds	22,481
Charitable activities	
General	<u>776,109</u>
Total	<u>798,590</u>
NET INCOME	66,531
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>343,108</u>
TOTAL FUNDS CARRIED FORWARD	<u>409,639</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023	4,434	25,331	29,765
Additions	-	12,500	12,500
Disposals	<u>(4,434)</u>	<u>(14,981)</u>	<u>(19,415)</u>
At 31 December 2023	<u>-</u>	<u>22,850</u>	<u>22,850</u>
DEPRECIATION			
At 1 January 2023	4,434	21,110	25,544
Charge for year	-	2,995	2,995
Eliminated on disposal	<u>(4,434)</u>	<u>(14,678)</u>	<u>(19,112)</u>
At 31 December 2023	<u>-</u>	<u>9,427</u>	<u>9,427</u>
NET BOOK VALUE			
At 31 December 2023	<u>-</u>	<u>13,423</u>	<u>13,423</u>
At 31 December 2022	<u>-</u>	<u>4,221</u>	<u>4,221</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade debtors	647,765	354,133
Other debtors	-	42
Prepayments and accrued income	<u>12,083</u>	<u>10,137</u>
	<u>659,848</u>	<u>364,312</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade creditors	11,666	14,664
Social security and other taxes	32,216	9,411
Other creditors	3,904	10
Accruals and deferred income	<u>706,760</u>	<u>431,843</u>
	<u>754,546</u>	<u>455,928</u>

Included in deferred income is income which has been deferred into the next period to which it relates.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	409,639	425,533	835,172
TOTAL FUNDS	<u>409,639</u>	<u>425,533</u>	<u>835,172</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,681,527	(1,255,994)	425,533
TOTAL FUNDS	<u>1,681,527</u>	<u>(1,255,994)</u>	<u>425,533</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	343,108	66,531	409,639
TOTAL FUNDS	<u>343,108</u>	<u>66,531</u>	<u>409,639</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	865,121	(798,590)	66,531
TOTAL FUNDS	<u>865,121</u>	<u>(798,590)</u>	<u>66,531</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	343,108	492,064	835,172
TOTAL FUNDS	<u>343,108</u>	<u>492,064</u>	<u>835,172</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,546,648	(2,054,584)	492,064
TOTAL FUNDS	<u>2,546,648</u>	<u>(2,054,584)</u>	<u>492,064</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	328	93
Grants	<u>9,936</u>	<u>722</u>
	10,264	815
Investment income		
Interest receivable - trading	168	30
Charitable activities		
Learning centre income	<u>1,671,095</u>	<u>864,276</u>
Total incoming resources	1,681,527	865,121
EXPENDITURE		
Other trading activities		
Purchases	30,820	20,725
Depreciation of tangible fixed assets	2,995	1,756
Loss on sale of tangible fixed assets	<u>303</u>	<u>-</u>
	34,118	22,481
Support costs		
Management		
Trustees' salaries	6,259	1,103
Trustees' social security	445	-
Trustees' pensions paid	99	-
Trustees' expenses	97	-
Wages	668,199	447,412
Social security	50,583	31,338
Pensions	66,353	56,827
Insurance	14,165	11,270
Telephone	753	679
Postage and stationery	10,719	7,483
Sundries	2,870	1,923
Subcontract cost	186,354	84,629
Room hire and catering	84,305	64,736
Travel and subsistence	38,038	35,783
Staff training and welfare	27,391	14,257
Computer costs	11,565	1,233
Subscriptions	<u>4,615</u>	<u>2,856</u>
	1,172,810	761,529
Finance		
Bank charges	986	915

This page does not form part of the statutory financial statements

VLC

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
Finance		
Governance costs		
Auditors' remuneration	7,500	-
Accountancy	9,260	3,860
Consultancy fees	4,076	2,194
Legal and professional fees	<u>27,244</u>	<u>7,611</u>
	<u>48,080</u>	<u>13,665</u>
Total resources expended	<u>1,255,994</u>	<u>798,590</u>
Net income	<u><u>425,533</u></u>	<u><u>66,531</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE018218 (England and Wales)
REGISTERED CHARITY NUMBER: 1184444

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2022

for

VLC

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

VLC

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for the Year Ended 31 December 2022

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Report of the Trustees
for the Year Ended 31 December 2022

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 December 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 2019).

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

VLC exists to support school aged students who are unable to access education for a variety of reasons. VLC was developed out of a project set up in 2014 by a church called "The Vineyard Christian Fellowship of Leamington and Warwick" and was originally known as "Leamington Vineyard Learning Centre." In 2019 it was separately established as a charitable organisation (1184444) and in 2020 registered with the DfE as an Independent School for pupils aged 9-17. In 2021 we were graded 'Good' by OFSTED.

VLC offers therapeutic and caring alternative education for up to 40 young people aged 9-16 who are unable to access mainstream education. Our students are some of the most vulnerable young people in Warwickshire and surrounding counties. VLC works with children and families with SEN and those at risk of exclusion. Many of our students have been or are school refusers, and/or have attachment issues or trauma. For many of our students, they have been excluded from other specialist provisions, causing further trauma, meaning that often VLC is often a last resort. At VLC we are committed to going the extra mile to give even these students the opportunities they are entitled to and deserve.

Some students join us on our school roll, while others on 'Alternative Provision' commissioned through schools or the Local Education Authority, part time or for a short period of time before transitioning to another school, or back into mainstream schools. VLC runs a 'small centre model', with a high ratio of staff to students. Within the Whitnash school, the building is divided into smaller centres, in order to provide specialist teaching in the facilitation of a full, varied and bespoke curriculum. Pupils are placed into specific centres according to need, age and learning style.

VLC has two sister sites used as Alternative Provision Centres, in Cubbington and Shotton, with a maximum of six students to three members of staff. The Whitnash and Cubbington site have a combination of on roll students and those accessing AP.

As a school we offer a broad and balanced curriculum, covering the national curriculum where possible. Our holistic approach not only focuses on students academic learning, but also students social and emotional learning, preparing students for success at adulthood and supporting the wider family alongside other professionals. We also offer various forms of therapy and offsite activities to meet their needs.

Our work is underpinned by our core values: care, perseverance, respect, helping others, integrity, belonging. Put simply, we exist to change young peoples' lives through caring education.

We have been working with secondary schools across the county, the EIP, and SENDAR since 2014, and are placed on the LA's SENDAR and AP Frameworks. In 2022 we successfully reestablished ourselves on the LA framework following their tender process.

We worked with 59 students in 2022 including our 300th student. Many of these students have travelled considerable distances across Warwickshire and beyond to attend VLC because there is no other closer provision available to meet their needs. We had 94 consultations for places, over double our capacity!

100% students achieved grades higher than their entry point.

100% year 11 students achieved a qualification in maths.

89% year 11 students achieved a qualification in English.

77% attendance, up from 55% in 2021.

18 learners in KS3 20 learners in KS4 including 19 learners aged 4-16 on short-term alternative provision.

Report of the Trustees
for the Year Ended 31 December 2022

The need for VLC continues to be huge. Evidence from this year shows that:

- 82% of our children have experienced previous ACES (adverse childhood experiences) or trauma.
- 84% of our children have been suspended or excluded from previous education setting.
- 65% of our children are open to or have additional professional support within the home.

As the effects of COVID and lockdowns continue to unravel, the number of students with EHCPs and identified SEN is growing, as is the number of students facing school exclusion. Anxiety and mental health is a bigger issue than ever amongst young people. There are more and more young people who are not thriving, and barely surviving at a mainstream school, and are in need of the caring approach to education that VLC provides.

We at VLC believe that these children are bright and capable of achieving great and wonderful things, they just need the right approach, environment and trusted adults to help guide them along that journey. Maslow's 'Hierarchy of Needs' is a motivational theory used in a multitude of contexts. He outlines the idea that individuals need safety and security in order to be able to consider higher order needs (growth, self-actualisation, esteem, love, belonging). Unless children and young people feel safe in their learning environment they will be unable to learn and grow, thus inhibiting their future prospects and causing long term impacts on the wider future of society.

This is why our curriculum, which continues to evolve, is rooted in staff responding and adapting their approaches to the ever changing needs of the students on a daily basis. By creating an environment built on relationship and trust with staff, students firstly feel welcomed, safe and respected and their needs are met, only then can learning can truly take place.

Often these students are very bright and have huge potential. The tragic reality is that children who do not have access to a consistent and regular education programme, for whatever reason, invariably fail to achieve their potential and their future life chances are severely harmed: nationally, 52% students achieve a 5 or above in English and Maths GCSE, yet only 18% students with identified SEN reach this goal. The National Crime Agency has identified that school exclusion is a contributing factor to a person's risk of criminal exploitation. Exclusion is known as the 'pipeline to prison', with all the social and economic costs prison involves.

As previously stated, prior to joining VLC, 84% our students have been excluded or suspended. In contrast our own exclusion statistics are just 3%.

2022 has been a big year for VLC. As Trustees, and School Governors, we are proud to present this review of the year.

the aims of VLC are to:

- be a calm place where all pupils, staff and volunteers feel safe, happy, respected and cared for and have a sense of belonging and pride in VLC as a community;
- change the lives of young people through our therapeutic approach to education;
- encourage each pupil to learn how to learn, use their imaginations, be reflective, have fun, and celebrate their achievements;
- use every day to the full, ensuring that all pupils are supported and able to learn at a level appropriate to their daily unique needs;
- help each individual pupil to fulfil his/her academic potential, as a step up to become the very best they can be.
- promote good working relationships between all who work/volunteer at VLC, and a strong partnership with the parents, schools, the local authority, and the wider community

2022 has been a year of transition in terms of our leadership and our strategic priorities. Our School Improvement and Development Plan is split up into seven areas, which we will review below.

Leadership and Management

Report of the Trustees
for the Year Ended 31 December 2022

2022 has unexpectedly been a year of change in VLC's leadership. Our previous Principal, Amanda Woodward departed in summer 2022. Under Amanda's leadership we secured registration as an Independent School in Whitnash, and achieved a GOOD OFSTED report in our first inspection in 2022.

Charly Skoppek took over as Principal. Charly is studying for a Doctorate in Education, specialising in Trauma and Exclusion. Charly pioneered our Rugby Centre when it opened in 2017 before becoming Deputy Principal in 2019. Charly has a teaching qualification, and has a specialism in English Language.

With this change, our Senior Leadership Team (SLT) has also shifted. Charly is joined on the SLT by Jo Price, Acting Deputy and SENCo. Jo is an experienced and qualified SENCo and has previously worked in mainstream school leadership. Karen Raby-Calvert, our School Business Manager is the third member of SLT.

As well as changes in the overall leadership of VLC, we have also taken the step to identify key areas of responsibility, now held by specific members of staff. This links in to our new Organisational Structure and line management process (or 'Staff Mentoring' programme as it is known). This has sought to ensure the sustainability of VLC and its vision, as well as provided staff, students, parents/carers and other professionals with clarity about roles and responsibilities.

One of the key priorities of the new leadership team is to encourage and empower staff to reach their full potential. This has involved investment in staff training, including Teaching Assistant and Teacher training, and School Business Management and CIPD (HR) qualifications.

In Summer 2022 we made the decision to close our Rugby Centre after 5 years. Students have successfully transitioned to our new Cubbington Centre.

Quality of Teaching and Learning

Following on from our first OFSTED inspection in late 2021, we have committed to and invested in activities to improve the quality of teaching and learning, thus inspiring all students to achieve their full potential and ensuring the best outcomes for students.

As a result of this we now have 2 teachers studying Teaching Qualifications, as well as 2 Teaching Assistants completing qualifications. This investment in our staff has empowered and equipped staff already led to positive outcomes in the quality of teaching and learning.

VLC's curriculum is being redeveloped to ensure it is engaging, challenging, personalised and adapted to meet the needs of every pupils, whatever their background, individual need, aspiration or learning style. With such unique students, each with unique needs and entry points on the curriculum, careful and thoughtful planning is necessary to identify essential knowledge and key facts that students are expected to learn. VLC's curriculum now places students on a personalised pathway according to their stage (rather than age). This has been a team effort, particularly involving new Subject Leads who have responsibility for leading specific areas of the Curriculum.

The new structure of VLC's curriculum has provided the opportunity for 'focus weeks', and 'WOW days'. Learning highlights from this year have included 'Living Eggs', whereby students have the opportunity to hatch eggs. WOW days, scheduled for each half term, are designed to 'bring learning to life', and students have enjoyed trips, visits and visitors that, simply, have left them saying 'WOW!'. For example, an outdoor adventure activity day in the Peak district, gave students the opportunity to see new vistas and tackle new activities such as Archery. A theatre trip to see 'Noughts and Crosses' (fitting with the English Literature curriculum as well as PSHE) was the first time that many of our students had visited the theatre for such a show. These days are real highlights for students and staff alike.

Again, following our OFSTED feedback we have sought to promote a love of reading for all our students, through the embedding of reading across all areas of the curriculum as well as investment in a School Library. We have also implemented the Rapid Reader programme, which has facilitated rapid (!) progress for some students who had struggled. Students now state that they enjoy reading, whereas in the past this would have had negative connotations for them.

VLC

Report of the Trustees for the Year Ended 31 December 2022

Achievement and Outcomes of students

We remain passionate about the fact that our students are capable of achieving great things, and are committed to ensuring that academic and social learning progress for all pupils is excellent. Despite the changes in leadership this year, we are proud of the academic and social progress, achievements and outcomes of our students. All students who sat exams achieved grades higher than their entry point, representing significant progress for many individual students.

To ensure that all students are able to achieve qualifications, and as we now have more students with higher needs, we have widened our curriculum offer through partnership with NCFE to offer accredited vocational courses and Functional Skills levels in Maths and English.

We have also worked closely with Groundwork, the Local Authority and Commissioning Schools, alongside our own Transition Worker, to ensure that every student moves from VLC to secure a place in further education or an apprenticeship at the end of their year 11 studies. This year we have had students move to local further education colleges in Warwickshire, as well as apprenticeships in a range of sectors.

For our Alternative Provision students, we have worked with students schools to ensure successful transitions and (re)integrations. We have also worked with students' schools and parents to support with EHCP applications to afford students the support that they need. On a number of occasions this has led to students then joining VLC on our school roll.

Attitudes, Behaviour and Safety

At the heart of what we do at VLC is a desire to be a safe place of calm learning and belonging. Safeguarding is at the top of our agenda. This includes being a place where students support the well-being of other students encouraging each other to learn and keep safe. Moreover we desire that all pupils will value their education and be engaged and motivated in their learning and aspire to succeed.

Emotional Literacy and Personal Development is a key focus of students time at VLC. We desire that every student will develop excellent emotional literacy and the tools and strategies needed to self regulate, become more resilient and be more aware of both their needs and the needs of those around them. This is reflected in our targeted emotional literacy sessions where students meet with a trusted key worker.

The promotion of British Values, reflected in our own organisational values, occurs throughout VLC's curriculum and particularly within PSHE. We enjoyed celebrating the Queen's Jubilee this year with students.

Another key development in this area is the appointment of a pastoral lead. This role is a vital role with responsibility for students pastoral wellbeing and safeguarding, working closely with parents/carers and other professionals working with the child to protect and promote interest of the child and ensure their safety and wellbeing at VLC and in the community.

Improving attendance is a key priority and termly attendance trawls identify students with low attendance to ensure strategies are in place and address issues. Our new part-Time Timetables Policy sits alongside our Attendance Policy and ensures fortnightly reviews for students to prevent students becoming 'stuck' on a part-time timetable when they have the right to a full-time education.

In cases of exclusion, staff are trained in the risks and vulnerability of students who experience exclusion, and ensure the Restorative Meetings occur to support the return of students and prevent further exclusions. This preventative strategy means that only 26% students have been excluded at VLC whereas prior to joining VLC 84% of our students have experienced exclusion or suspension.

Preparation for adulthood

Preparation for Adulthood is a key part of what we do through personal, social, life and employability skills and careers support, and it links closely with securing the best outcomes for students at the end of their time at VLC. We are delighted to have appointed a new Preparation for Adulthood Lead to lead on this area and promote it across the school.

VLC

Report of the Trustees for the Year Ended 31 December 2022

Provision for careers education and transition is excellent and meets the Gatsby benchmark framework.

Independent School Standards

VLC continues to meet the independent School Standards.

After advice from the Department for Education, we opened a new sister site in Cubbington in September 2022 at the Cubbington Methodist Church.

We are excited to be exploring options around owning our own land/premises, which will become a key strategic and operational focus for 2023, as well as requiring significant financial investment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation, as defined by the charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018218 (England and Wales)

Registered Charity number

1184444

Registered office:

St. Margarets Centre
103 Whitnash Road
Whitnash
Leamington Spa
Warwickshire
CV31 2HB

Trustees

Mr G Howe
Mr C Snelson
Mrs L Nash
S Crook
Reverend B J Nash

Independent Examiner

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of VLC for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Report of the Trustees
for the Year Ended 31 December 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charitable organisation for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable organisation and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 12/12/2023 and signed on its behalf by:



Reverend B J Nash - Trustee

Independent Examiner's Report to the Trustees of
VLC

Independent examiner's report to the trustees of VLC ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Section 144 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 132 of the 2011 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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Warren Francis ACA

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

Date: 29/11/2023.....

NLCStatement of Financial Activities
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	815	6,062
Charitable activities	4		
General		864,276	587,288
Investment income	3	<u>30</u>	<u>1</u>
Total		<u>865,121</u>	<u>593,351</u>
EXPENDITURE ON			
Raising funds	5	22,481	11,450
Charitable activities	6		
General		<u>776,109</u>	<u>537,466</u>
Total		<u>798,590</u>	<u>548,916</u>
NET INCOME		66,531	44,435
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>343,108</u>	<u>298,673</u>
TOTAL FUNDS CARRIED FORWARD		<u>409,639</u>	<u>343,108</u>

The notes form part of these financial statements

MLCBalance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	12	4,221	3,754
CURRENT ASSETS			
Debtors	13	364,312	144,895
Cash at bank		<u>497,034</u>	<u>298,966</u>
		861,346	443,861
CREDITORS			
Amounts falling due within one year	14	(455,928)	(104,507)
NET CURRENT ASSETS		<u>405,418</u>	<u>339,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>409,639</u>	<u>343,108</u>
NET ASSETS		<u>409,639</u>	<u>343,108</u>
FUNDS	15		
Unrestricted funds		<u>409,639</u>	<u>343,108</u>
TOTAL FUNDS		<u>409,639</u>	<u>343,108</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

VLC

Balance Sheet - continued
31 December 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/2023.....
and were signed on its behalf by:



Reverend B J Nash - Trustee

The notes form part of these financial statements

VLCCash Flow Statement
for the Year Ended 31 December 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	200,261	45,143
Tax paid		<u>-</u>	<u>444</u>
Net cash provided by operating activities		<u>200,261</u>	<u>45,587</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,223)	-
Interest received		<u>30</u>	<u>1</u>
Net cash (used in)/provided by investing activities		<u>(2,193)</u>	<u>1</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		198,068	45,588
Cash and cash equivalents at the beginning of the reporting period		<u>298,966</u>	<u>253,378</u>
Cash and cash equivalents at the end of the reporting period		<u>497,034</u>	<u>298,966</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22 £	31.12.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	66,531	44,435
Adjustments for:		
Depreciation charges	1,756	1,423
Interest received	(30)	(1)
Decrease in stocks	-	3,400
Increase in debtors	(219,417)	(100,758)
Increase in creditors	<u>351,421</u>	<u>96,644</u>
Net cash provided by operations	<u>200,261</u>	<u>45,143</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	<u>298,966</u>	<u>198,068</u>	<u>497,034</u>
	<u>298,966</u>	<u>198,068</u>	<u>497,034</u>
Total	<u>298,966</u>	<u>198,068</u>	<u>497,034</u>

The notes form part of these financial statements.

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the 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.

Income

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

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost

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 restricted 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 notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	93	1,500
Grants	<u>722</u>	<u>4,562</u>
	<u>815</u>	<u>6,062</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
General	<u>722</u>	<u>4,562</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Interest receivable - trading	<u>30</u>	<u>1</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.22	31.12.21
	£	£
Learning centre income	<u>864,276</u>	<u>587,288</u>

5. RAISING FUNDS

Other trading activities

	31.12.22	31.12.21
	£	£
Opening stock	-	3,400
Purchases	20,725	6,627
Depreciation	<u>1,756</u>	<u>1,423</u>
	<u>22,481</u>	<u>11,450</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7)
	£
General	<u>776,109</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General	<u>761,529</u>	<u>915</u>	<u>13,665</u>	<u>776,109</u>

8. NET INCOME/(EXPENDITURE)

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

	31.12.22 £	31.12.21 £
Depreciation - owned assets	<u>1,756</u>	<u>1,423</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.22 £	31.12.21 £
Trustees' salaries	<u>1,103</u>	<u>6,950</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

	31.12.22 £	31.12.21 £
Wages and salaries	448,515	366,849
social security costs	31,338	23,204
Other pension costs	<u>56,827</u>	<u>7,905</u>
	<u>536,680</u>	<u>397,958</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
General administration	<u>26</u>	<u>28</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted and £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,062
Charitable activities	
General	587,288
investment income	<u>1</u>
Total	<u>593,351</u>
EXPENDITURE ON	
Raising funds	11,450
Charitable activities	
General	<u>537,466</u>
Total	<u>548,916</u>
NET INCOME	44,435
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>298,675</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>343,108</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	4,434	23,108	27,542
Additions	-	2,223	2,223
At 31 December 2022	4,434	25,331	29,765
DEPRECIATION			
At 1 January 2022	4,434	19,354	23,788
Charge for year	-	1,756	1,756
At 31 December 2022	4,434	21,110	25,544
NET BOOK VALUE			
At 31 December 2022	-	4,221	4,221
At 31 December 2021	-	3,754	3,754

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade debtors	354,133	136,080
Other debtors	42	924
Prepayments and accrued income	10,137	7,891
	<u>364,312</u>	<u>144,895</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	14,664	248
Social security and other taxes	9,411	2,451
Other creditors	10	665
Accruals and deferred income	431,843	101,143
	<u>455,928</u>	<u>104,507</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	343,108	66,531	409,639
TOTAL FUNDS	<u>343,108</u>	<u>66,531</u>	<u>409,639</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	865,121	(798,590)	66,531
TOTAL FUNDS	<u>865,121</u>	<u>(798,590)</u>	<u>66,531</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	298,673	44,435	343,108
TOTAL FUNDS	<u>298,673</u>	<u>44,435</u>	<u>343,108</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	593,351	(548,916)	44,435
TOTAL FUNDS	<u>593,351</u>	<u>(548,916)</u>	<u>44,435</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	298,673	110,966	409,639
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>298,673</u>	<u>110,966</u>	<u>409,639</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,458,472	(1,347,506)	110,966
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,458,472</u>	<u>(1,347,506)</u>	<u>110,966</u>

16. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	93	1,500
Grants	<u>722</u>	<u>4,562</u>
	815	6,062
Investment income		
Interest receivable - trading	30	1
Charitable activities		
Learning centre income	<u>864,276</u>	<u>587,288</u>
Total incoming resources	865,121	593,351
EXPENDITURE		
Other trading activities		
Opening work in progress	-	3,400
Purchases	20,725	6,627
Depreciation of tangible fixed assets	<u>1,756</u>	<u>1,423</u>
	22,481	11,450
Support costs		
Management		
Trustees' salaries	1,103	6,950
Wages	447,412	359,899
Social security	31,338	23,204
Pensions	56,827	7,905
Insurance	11,270	9,792
Telephone	679	2,099
Postage and stationery	7,483	7,597
Sundries	1,923	1,329
Subcontract cost	84,629	42,425
Room hire and catering	64,736	48,857
Travel and subsistence	35,783	8,485
Staff training and welfare	14,257	3,748
Computer costs	1,233	3,593
Subscriptions	<u>2,856</u>	<u>485</u>
	761,529	526,368
Finance		
Bank charges	915	670

WLC

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Finance		
Governance costs		
Accountancy	3,860	5,363
Consultancy fees	2,194	3,089
Legal and professional fees	<u>7,611</u>	<u>1,976</u>
	<u>13,665</u>	<u>10,428</u>
Total resources expended	<u>798,590</u>	<u>548,916</u>
Net income	<u><u>66,531</u></u>	<u><u>44,435</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE018218 (England and Wales)
REGISTERED CHARITY NUMBER: 1184444

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
VLC

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Report of the Trustees
for the Year Ended 31 December 2022

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 December 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 2019).

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

VLC exists to support school aged students who are unable to access education for a variety of reasons. VLC was developed out of a project set up in 2014 by a church called "The Vineyard Christian Fellowship of Leamington and Warwick" and was originally known as "Leamington Vineyard Learning Centre." In 2019 it was separately established as a charitable organisation (1184444) and in 2020 registered with the DfE as an Independent School for pupils aged 9-17. In 2021 we were graded 'Good' by OFSTED.

VLC offers therapeutic and caring alternative education for up to 40 young people aged 9-16 who are unable to access mainstream education. Our students are some of the most vulnerable young people in Warwickshire and surrounding counties. VLC works with children and families with SEN and those at risk of exclusion. Many of our students have been or are school refusers, and/or have attachment issues or trauma. For many of our students, they have been excluded from other specialist provisions, causing further trauma, meaning that often VLC is often a last resort. At VLC we are committed to going the extra mile to give even these students the opportunities they are entitled to and deserve.

Some students join us on our school roll, while others on 'Alternative Provision' commissioned through schools or the Local Education Authority, part time or for a short period of time before transitioning to another school, or back into mainstream schools. VLC runs a 'small centre model', with a high ratio of staff to students. Within the Whitnash school, the building is divided into smaller centres, in order to provide specialist teaching in the facilitation of a full, varied and bespoke curriculum. Pupils are placed into specific centres according to need, age and learning style.

VLC has two sister sites used as Alternative Provision Centres, in Cubbington and Shotton, with a maximum of six students to three members of staff. The Whitnash and Cubbington site have a combination of on roll students and those accessing AP.

As a school we offer a broad and balanced curriculum, covering the national curriculum where possible. Our holistic approach not only focuses on students academic learning, but also students social and emotional learning, preparing students for success at adulthood and supporting the wider family alongside other professionals. We also offer various forms of therapy and offsite activities to meet their needs.

Our work is underpinned by our core values: care, perseverance, respect, helping others, integrity, belonging. Put simply, we exist to change young peoples' lives through caring education.

We have been working with secondary schools across the county, the EIP, and SENDAR since 2014, and are placed on the LA's SENDAR and AP Frameworks. In 2022 we successfully reestablished ourselves on the LA framework following their tender process.

We worked with 59 students in 2022 including our 300th student. Many of these students have travelled considerable distances across Warwickshire and beyond to attend VLC because there is no other closer provision available to meet their needs. We had 94 consultations for places, over double our capacity!

100% students achieved grades higher than their entry point.

100% year 11 students achieved a qualification in maths.

89% year 11 students achieved a qualification in English.

77% attendance, up from 55% in 2021.

18 learners in KS3 20 learners in KS4 including 19 learners aged 4-16 on short-term alternative provision.

The need for VLC continues to be huge. Evidence from this year shows that:

- 82% of our children have experienced previous ACES (adverse childhood experiences) or trauma.
- 84% of our children have been suspended or excluded from previous education setting.

VLC

Report of the Trustees for the Year Ended 31 December 2022

- 65% of our children are open to or have additional professional support within the home.

As the effects of COVID and lockdowns continue to unravel, the number of students with EHCPs and identified SEN is growing, as is the number of students facing school exclusion. Anxiety and mental health is a bigger issue than ever amongst young people. There are more and more young people who are not thriving, and barely surviving at a mainstream school, and are in need of the caring approach to education that VLC provides.

We at VLC believe that these children are bright and capable of achieving great and wonderful things, they just need the right approach, environment and trusted adults to help guide them along that journey. Maslow's 'Hierarchy of Needs' is a motivational theory used in a multitude of contexts. He outlines the idea that individuals need safety and security in order to be able to consider higher order needs (growth, self-actualisation, esteem, love, belonging). Unless children and young people feel safe in their learning environment they will be unable to learn and grow, thus inhibiting their future prospects and causing long term impacts on the wider future of society.

This is why our curriculum, which continues to evolve, is rooted in staff responding and adapting their approaches to the ever changing needs of the students on a daily basis. By creating an environment built on relationship and trust with staff, students firstly feel welcomed, safe and respected and their needs are met, only then can learning can truly take place.

Often these students are very bright and have huge potential. The tragic reality is that children who do not have access to a consistent and regular education programme, for whatever reason, invariably fail to achieve their potential and their future life chances are severely harmed: nationally, 52% students achieve a 5 or above in English and Maths GCSE, yet only 18% students with identified SEN reach this goal. The National Crime Agency has identified that school exclusion is a contributing factor to a person's risk of criminal exploitation. Exclusion is known as the 'pipeline to prison', with all the social and economic costs prison involves.

As previously stated, prior to joining VLC, 84% our students have been excluded or suspended. In contrast our own exclusion statistics are just 3%.

2022 has been a big year for VLC. As Trustees, and School Governors, we are proud to present this review of the year.

the aims of VLC are to:

- be a calm place where all pupils, staff and volunteers feel safe, happy, respected and cared for and have a sense of belonging and pride in VLC as a community;
- change the lives of young people through our therapeutic approach to education;
- encourage each pupil to learn how to learn, use their imaginations, be reflective, have fun, and celebrate their achievements;
- use every day to the full, ensuring that all pupils are supported and able to learn at a level appropriate to their daily unique needs;
- help each individual pupil to fulfil his/her academic potential, as a step up to become the very best they can be.
- promote good working relationships between all who work/volunteer at VLC, and a strong partnership with the parents, schools, the local authority, and the wider community

2022 has been a year of transition in terms of our leadership and our strategic priorities. Our School Improvement and Development Plan is split up into seven areas, which we will review below.

Leadership and Management

2022 has unexpectedly been a year of change in VLC's leadership. Our previous Principal, Amanda Woodward departed in summer 2022. Under Amanda's leadership we secured registration as an Independent School in Whitnash, and achieved a GOOD OFSTED report in our first inspection in 2022.

Charly Skoppek took over as Principal. Charly is studying for a Doctorate in Education, specialising in Trauma and Exclusion. Charly pioneered our Rugby Centre when it opened in 2017 before becoming Deputy Principal in 2019. Charly has a teaching qualification, and has a specialism in English Language.

VLC

Report of the Trustees for the Year Ended 31 December 2022

With this change, our Senior Leadership Team (SLT) has also shifted. Charly is joined on the SLT by Jo Price, Acting Deputy and SENCo. Jo is an experienced and qualified SENCo and has previously worked in mainstream school leadership. Karen Raby-Calvert, our School Business Manager is the third member of SLT.

As well as changes in the overall leadership of VLC, we have also taken the step to identify key areas of responsibility, now held by specific members of staff. This links in to our new Organisational Structure and line management process (or 'Staff Mentoring' programme as it is known). This has sought to ensure the sustainability of VLC and its vision, as well as provided staff, students, parents/carers and other professionals with clarity about roles and responsibilities.

One of the key priorities of the new leadership team is to encourage and empower staff to reach their full potential. This has involved investment in staff training, including Teaching Assistant and Teacher training, and School Business Management and CIPD (HR) qualifications.

In Summer 2022 we made the decision to close our Rugby Centre after 5 years. Students have successfully transitioned to our new Cubbington Centre.

Quality of Teaching and Learning

Following on from our first OFSTED inspection in late 2021, we have committed to and invested in activities to improve the quality of teaching and learning, thus inspiring all students to achieve their full potential and ensuring the best outcomes for students.

As a result of this we now have 2 teachers studying Teaching Qualifications, as well as 2 Teaching Assistants completing qualifications. This investment in our staff has empowered and equipped staff already led to positive outcomes in the quality of teaching and learning.

VLC's curriculum is being redeveloped to ensure it is engaging, challenging, personalised and adapted to meet the needs of every pupils, whatever their background, individual need, aspiration or learning style. With such unique students, each with unique needs and entry points on the curriculum, careful and thoughtful planning is necessary to identify essential knowledge and key facts that students are expected to learn. VLC's curriculum now places students on a personalised pathway according to their stage (rather than age). This has been a team effort, particularly involving new Subject Leads who have responsibility for leading specific areas of the Curriculum.

The new structure of VLC's curriculum has provided the opportunity for 'focus weeks', and 'WOW days'. Learning highlights from this year have included 'Living Eggs', whereby students have the opportunity to hatch eggs. WOW days, scheduled for each half term, are designed to 'bring learning to life', and students have enjoyed trips, visits and visitors that, simply, have left them saying 'WOW!'. For example, an outdoor adventure activity day in the Peak district, gave students the opportunity to see new vistas and tackle new activities such as Archery. A theatre trip to see 'Noughts and Crosses' (fitting with the English Literature curriculum as well as PSHE) was the first time that many of our students had visited the theatre for such a show. These days are real highlights for students and staff alike.

Again, following our OFSTED feedback we have sought to promote a love of reading for all our students, through the embedding of reading across all areas of the curriculum as well as investment in a School Library. We have also implemented the Rapid Reader programme, which has facilitated rapid (!) progress for some students who had struggled. Students now state that they enjoy reading, whereas in the past this would have had negative connotations for them.

Achievement and Outcomes of students

We remain passionate about the fact that our students are capable of achieving great things, and are committed to ensuring that academic and social learning progress for all pupils is excellent. Despite the changes in leadership this year, we are proud of the academic and social progress, achievements and outcomes of our students. All students who sat exams achieved grades higher than their entry point, representing significant progress for many individual students.

To ensure that all students are able to achieve qualifications, and as we now have more students with higher needs, we have widened our curriculum offer through partnership with NCFE to offer accredited vocational courses and Functional Skills levels in Maths and English.

VLC

Report of the Trustees for the Year Ended 31 December 2022

We have also worked closely with Groundwork, the Local Authority and Commissioning Schools, alongside our own Transition Worker, to ensure that every student moves from VLC to secure a place in further education or an apprenticeship at the end of their year 11 studies. This year we have had students move to local further education colleges in Warwickshire, as well as apprenticeships in a range of sectors.

For our Alternative Provision students, we have worked with students schools to ensure successful transitions and (re)integrations. We have also worked with students' schools and parents to support with EHCP applications to afford students the support that they need. On a number of occasions this has led to students then joining VLC on our school roll.

Attitudes, Behaviour and Safety

At the heart of what we do at VLC is a desire to be a safe place of calm learning and belonging. Safeguarding is at the top of our agenda. This includes being a place where students support the well-being of other students encouraging each other to learn and keep safe. Moreover we desire that all pupils will value their education and be engaged and motivated in their learning and aspire to succeed.

Emotional Literacy and Personal Development is a key focus of students time at VLC. We desire that every student will develop excellent emotional literacy and the tools and strategies needed to self regulate, become more resilient and be more aware of both their needs and the needs of those around them. This is reflected in our targeted emotional literacy sessions where students meet with a trusted key worker.

The promotion of British Values, reflected in our own organisational values, occurs throughout VLC's curriculum and particularly within PSHE. We enjoyed celebrating the Queen's Jubilee this year with students.

Another key development in this area is the appointment of a pastoral lead. This role is a vital role with responsibility for students pastoral wellbeing and safeguarding, working closely with parents/carers and other professionals working with the child to protect and promote interest of the child and ensure their safety and wellbeing at VLC and in the community.

Improving attendance is a key priority and termly attendance trawls identify students with low attendance to ensure strategies are in place and address issues. Our new part-Time Timetables Policy sits alongside our Attendance Policy and ensures fortnightly reviews for students to prevent students becoming 'stuck' on a part-time timetable when they have the right to a full-time education.

In cases of exclusion, staff are trained in the risks and vulnerability of students who experience exclusion, and ensure the Restorative Meetings occur to support the return of students and prevent further exclusions. This preventative strategy means that only 26% students have been excluded at VLC whereas prior to joining VLC 84% of our students have experienced exclusion or suspension.

Preparation for adulthood

Preparation for Adulthood is a key part of what we do through personal, social, life and employability skills and careers support, and it links closely with securing the best outcomes for students at the end of their time at VLC. We are delighted to have appointed a new Preparation for Adulthood Lead to lead on this area and promote it across the school.

Provision for careers education and transition is excellent and meets the Gatsby benchmark framework.

Independent School Standards

VLC continues to meet the independent School Standards.

After advice from the Department for Education, we opened a new sister site in Cubbington in September 2022 at the Cubbington Methodist Church.

We are excited to be exploring options around owning our own land/premises, which will become a key strategic and operational focus for 2023, as well as requiring significant financial investment.

VLC

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018218 (England and Wales)

Registered Charity number

1184444

Registered office

St. Margarets Centre
103 Whitnash Road
Whitnash
Leamington Spa
Warwickshire
CV31 2HB

Trustees

Mr G Howe
Mr C Snelson
Mrs L Nash
S Crook
Reverend B J Nash

Independent Examiner

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of VLC for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11/09/2023 and signed on its behalf by:

VLC

Report of the Trustees
for the Year Ended 31 December 2022

A handwritten signature in black ink, appearing to be 'B J Nash', is written over a horizontal dotted line.

Reverend B J Nash - Trustee

Independent Examiner's Report to the Trustees of
VLC

Independent examiner's report to the trustees of VLC ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's 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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Warren Francis ACA

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

Date:

VLC

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	815	6,062
Charitable activities	4		
General		864,276	587,288
Investment income	3	30	1
Total		<u>865,121</u>	<u>593,351</u>
EXPENDITURE ON			
Raising funds	5	22,481	11,450
Charitable activities	6		
General		776,109	537,466
Total		<u>798,590</u>	<u>548,916</u>
NET INCOME		66,531	44,435
RECONCILIATION OF FUNDS			
Total funds brought forward		343,108	298,673
TOTAL FUNDS CARRIED FORWARD		<u><u>409,639</u></u>	<u><u>343,108</u></u>

The notes form part of these financial statements

VLC

Balance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	12	4,221	3,754
CURRENT ASSETS			
Debtors	13	364,312	144,895
Cash at bank		497,034	298,966
		<u>861,346</u>	<u>443,861</u>
CREDITORS			
Amounts falling due within one year	14	(455,928)	(104,507)
NET CURRENT ASSETS		<u>405,418</u>	<u>339,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		409,639	343,108
NET ASSETS		<u>409,639</u>	<u>343,108</u>
FUNDS	15		
Unrestricted funds		409,639	343,108
TOTAL FUNDS		<u>409,639</u>	<u>343,108</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11/09/2023 and were signed on its behalf by:


.....
Reverend B J Nash - Trustee

The notes form part of these financial statements

VLC

Cash Flow Statement
for the Year Ended 31 December 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	200,261	45,143
Tax paid		-	444
Net cash provided by operating activities		<u>200,261</u>	<u>45,587</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,223)	-
Interest received		30	1
Net cash (used in)/provided by investing activities		<u>(2,193)</u>	<u>1</u>
Change in cash and cash equivalents in the reporting period		<u>198,068</u>	<u>45,588</u>
Cash and cash equivalents at the beginning of the reporting period		<u>298,966</u>	<u>253,378</u>
Cash and cash equivalents at the end of the reporting period		<u><u>497,034</u></u>	<u><u>298,966</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22	31.12.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	66,531	44,435
Adjustments for:		
Depreciation charges	1,756	1,423
Interest received	(30)	(1)
Decrease in stocks	-	3,400
Increase in debtors	(219,417)	(100,758)
Increase in creditors	351,421	96,644
Net cash provided by operations	<u>200,261</u>	<u>45,143</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	<u>298,966</u>	<u>198,068</u>	<u>497,034</u>
	<u>298,966</u>	<u>198,068</u>	<u>497,034</u>
Total	<u>298,966</u>	<u>198,068</u>	<u>497,034</u>

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the 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.

Income

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

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost

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 restricted 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 notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

VLC

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	93	1,500
Grants	722	4,562
	<u>815</u>	<u>6,062</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
General	722	4,562
	<u>722</u>	<u>4,562</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Interest receivable - trading	30	1
	<u>30</u>	<u>1</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.22	31.12.21
	General	£	£
Learning centre income		864,276	587,288
		<u>864,276</u>	<u>587,288</u>

5. RAISING FUNDS

Other trading activities

	31.12.22	31.12.21
	£	£
Opening stock	-	3,400
Purchases	20,725	6,627
Depreciation	1,756	1,423
	<u>22,481</u>	<u>11,450</u>

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7)
	£
General	776,109
	<u>776,109</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General	<u>761,529</u>	<u>915</u>	<u>13,665</u>	<u>776,109</u>

8. NET INCOME/(EXPENDITURE)

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

	31.12.22 £	31.12.21 £
Depreciation - owned assets	<u>1,756</u>	<u>1,423</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.22 £	31.12.21 £
Trustees' salaries	<u>1,103</u>	<u>6,950</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

	31.12.22 £	31.12.21 £
Wages and salaries	448,515	366,849
Social security costs	31,338	23,204
Other pension costs	<u>56,827</u>	<u>7,905</u>
	<u>536,680</u>	<u>397,958</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
General administration	<u>26</u>	<u>28</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,062
Charitable activities	
General	587,288
Investment income	1
Total	<u>593,351</u>
EXPENDITURE ON	
Raising funds	11,450
Charitable activities	
General	537,466
Total	<u>548,916</u>
NET INCOME	44,435
RECONCILIATION OF FUNDS	
Total funds brought forward	298,673
TOTAL FUNDS CARRIED FORWARD	<u><u>343,108</u></u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	4,434	23,108	27,542
Additions	-	2,223	2,223
	<u>4,434</u>	<u>25,331</u>	<u>29,765</u>
At 31 December 2022	4,434	25,331	29,765
DEPRECIATION			
At 1 January 2022	4,434	19,354	23,788
Charge for year	-	1,756	1,756
	<u>4,434</u>	<u>21,110</u>	<u>25,544</u>
At 31 December 2022	4,434	21,110	25,544
NET BOOK VALUE			
At 31 December 2022	-	4,221	4,221
	<u>-</u>	<u>4,221</u>	<u>4,221</u>
At 31 December 2021	-	3,754	3,754
	<u>-</u>	<u>3,754</u>	<u>3,754</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	354,133	136,080
Other debtors	42	924
Prepayments and accrued income	10,137	7,891
	<u>364,312</u>	<u>144,895</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	14,664	248
Social security and other taxes	9,411	2,451
Other creditors	10	665
Accruals and deferred income	431,843	101,143
	<u>455,928</u>	<u>104,507</u>

15. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	343,108	66,531	409,639
TOTAL FUNDS	<u>343,108</u>	<u>66,531</u>	<u>409,639</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	865,121	(798,590)	66,531
TOTAL FUNDS	<u>865,121</u>	<u>(798,590)</u>	<u>66,531</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	298,673	44,435	343,108
TOTAL FUNDS	<u>298,673</u>	<u>44,435</u>	<u>343,108</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	593,351	(548,916)	44,435
TOTAL FUNDS	<u>593,351</u>	<u>(548,916)</u>	<u>44,435</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	298,673	110,966	409,639
TOTAL FUNDS	<u>298,673</u>	<u>110,966</u>	<u>409,639</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,458,472	(1,347,506)	110,966
TOTAL FUNDS	<u>1,458,472</u>	<u>(1,347,506)</u>	<u>110,966</u>

16. RELATED PARTY DISCLOSURES

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

VLCDetailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	93	1,500
Grants	722	4,562
	815	6,062
Investment income		
Interest receivable - trading	30	1
Charitable activities		
Learning centre income	864,276	587,288
Total incoming resources	865,121	593,351
EXPENDITURE		
Other trading activities		
Opening work in progress	-	3,400
Purchases	20,725	6,627
Depreciation of tangible fixed assets	1,756	1,423
	22,481	11,450
Support costs		
Management		
Trustees' salaries	1,103	6,950
Wages	447,412	359,899
Social security	31,338	23,204
Pensions	56,827	7,905
Insurance	11,270	9,792
Telephone	679	2,099
Postage and stationery	7,483	7,597
Sundries	1,923	1,329
Subcontract cost	84,629	42,425
Room hire and catering	64,736	48,857
Travel and subsistence	35,783	8,485
Staff training and welfare	14,257	3,748
Computer costs	1,233	3,593
Subscriptions	2,856	485
	761,529	526,368
Finance		
Bank charges	915	670
Governance costs		
Accountancy	3,860	5,363
Carried forward	3,860	5,363

This page does not form part of the statutory financial statements

VLC

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Governance costs		
Brought forward	3,860	5,363
Consultancy fees	2,194	3,089
Legal and professional fees	7,611	1,976
	13,665	10,428
Total resources expended	798,590	548,916
Net income	<u>66,531</u>	<u>44,435</u>

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Period 16 July 2019 to 31 December 2020
for
VLC

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

Contents of the Financial Statements
for the Period 16 July 2019 to 31 December 2020

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VLC

Report of the Trustees for the Period 16 July 2019 to 31 December 2020

This is the first annual Trustees report for the CIO called VLC.

VLC exists to support school aged students who are unable to access their education for whatever reason.

VLC was developed out of a project set up by a church called "The Vineyard Christian Fellowship of Leamington and Warwick" and was known as "Leamington Vineyard Learning Centre." This project became too big for the local church and so a separate charity was set up called VLC.

The business we are in is "To change the lives of young people who are unable to access their education and who face many negative life consequences as a result of this." We attempt to achieve this by offering such students the opportunity to learn in an environment which suits them. An environment which is quiet, calm and positively supportive of their needs. We help the students get back onto the ladder of learning by giving them a bespoke curriculum including the opportunity to prepare for and to take GCSE qualifications.

VLC became a registered independent school on 8 October 2020 with registration number 937/6028. VLC can admit boys and girls aged from 9 to 16, up to a maximum number of 40.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation, as defined by the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184444

Registered office

St. Margarets Centre
103 Whitnash Road
Whitnash
Leamington Spa
Warwickshire
CV31 2HB

Trustees

Mr G Howe
Mr C Snelson (appointed 12.10.20)
Mrs L Nash
S Crook (appointed 7.12.20)
Reverend B J Nash

Independent Examiner

Francis & Co
Second Floor
123 Promenade
Cheltenham
Gloucestershire
GL50 1NW

Approved by order of the board of trustees on 24 September 2021 and signed on its behalf by:

Reverend B J Nash - Trustee

Independent Examiner's Report to the Trustees of
VLC

Independent examiner's report to the trustees of VLC ('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the period 16 July 2019 to 31 December 2020.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Section 144 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 132 of the 2011 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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Warren Francis ACA
ICAEW
Francis & Co
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24 September 2021

VLC

Statement of Financial Activities
for the Period 16 July 2019 to 31 December 2020

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		1,793
Charitable activities		
General		438,633
Total		440,426
EXPENDITURE ON		
Raising funds		(2,804)
Charitable activities		
General		28,592
Other		<u>115,965</u>
Total		<u>141,753</u>
NET INCOME		<u>298,673</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>298,673</u></u>

The notes form part of these financial statements

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Balance Sheet
31 December 2020

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	5	5,177
CURRENT ASSETS		
Stocks	6	3,400
Debtors	7	44,581
Cash at bank		<u>253,378</u>
		301,359
CREDITORS		
Amounts falling due within one year	8	(7,863)
NET CURRENT ASSETS		<u>293,496</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		298,673
NET ASSETS		<u><u>298,673</u></u>
FUNDS	9	
Unrestricted funds		<u>298,673</u>
TOTAL FUNDS		<u><u>298,673</u></u>

The Charity is entitled to exemption from audit under Section 144 of the Charities Act 2011 for the period ended 31 December 2020.

The trustees have not required the Charity to obtain an audit of its financial statements for the period ended 31 December 2020.

The trustees acknowledge their responsibilities for

- (a) ensuring that the Charity keeps accounting records that comply with Section 130 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 162 and which otherwise comply with the requirements of the Charities Act 2011 relating to financial statements.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2021 and were signed on its behalf by:

Reverend B J Nash - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charity, 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)'. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on cost
Fixtures and fittings – 15% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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 restricted 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 notes to the financial statements.

Pension costs and other post-retirement benefits

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Period 16 July 2019 to 31 December 2020

2. NET INCOME/(EXPENDITURE)

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

Depreciation - owned assets	£ <u>1,857</u>
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3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020.

4. STAFF COSTS

The average monthly number of employees during the period was as follows:

General administration	<u>22</u>
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No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
Additions	-	201	201
Transfer to ownership	<u>4,434</u>	<u>22,907</u>	<u>27,341</u>
At 31 December 2020	<u>4,434</u>	<u>23,108</u>	<u>27,542</u>
DEPRECIATION			
Charge for year	-	1,857	1,857
Transfer to ownership	<u>4,434</u>	<u>16,074</u>	<u>20,508</u>
At 31 December 2020	<u>4,434</u>	<u>17,931</u>	<u>22,365</u>
NET BOOK VALUE			
At 31 December 2020	<u>-</u>	<u>5,177</u>	<u>5,177</u>

Notes to the Financial Statements - continued
for the Period 16 July 2019 to 31 December 2020

6. STOCKS

	£
Work-in-progress	<u>3,400</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	36,240
Other debtors	735
Tax	444
Prepayments and accrued income	<u>7,162</u>
	<u>44,581</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Social security and other taxes	6,006
Other creditors	716
Accruals and deferred income	<u>1,141</u>
	<u>7,863</u>

9. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.20 £
Unrestricted funds		
General fund	298,673	298,673
TOTAL FUNDS	<u>298,673</u>	<u>298,673</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	440,426	(141,753)	298,673
TOTAL FUNDS	<u>440,426</u>	<u>(141,753)</u>	<u>298,673</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2020.

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Detailed Statement of Financial Activities
for the Period 16 July 2019 to 31 December 2020

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	35
Grants	<u>1,758</u>
	1,793

Charitable activities

Learning centre income	107,795
Transfer from Vineyard	<u>330,838</u>
	<u>438,633</u>

Total incoming resources	440,426
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EXPENDITURE

Other trading activities

Purchases	596
Closing work in progress	<u>(3,400)</u>
	(2,804)

Other

Wages	108,554
Social security	3,814
Pensions	1,740
Depreciation of tangible fixed assets	<u>1,857</u>
	115,965

Support costs

Management

Insurance	2,387
Telephone	209
Postage and stationery	500
Sundries	3,773
Room hire and catering	15,380
Travel and subsistence	209
Staff training and welfare	<u>1,200</u>
	23,658

Finance

Bank charges	63
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Detailed Statement of Financial Activities
for the Period 16 July 2019 to 31 December 2020

	£
Finance	
Information technology	
Postage and stationery	72
Governance costs	
Accountancy and legal fees	<u>4,799</u>
Total resources expended	<u>141,753</u>
Net income	<u><u>298,673</u></u>