

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

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

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20 to 21

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.....

NLC

Statement of Financial Activities
for the Year Ended 31 December 2022

		31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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 on12/12/2023.....
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.

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>66,531</u>	<u>44,435</u>

This page does not form part of the statutory financial statements