

Charity number: 1190556
Registered Number: 11740783
England and Wales

Clervaux Garden School

(A Company Limited by Guarantee)

Trustees' report and financial statements

For the year ended 31 August 2024

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

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Legal and Administrative Information

Trustees	Aonghus Gordon OBE (appointed 4 July 2024) Helen Kippax Constantin Court Tara Gratton Alan Harrison (appointed 4 July 2024; resigned 8 October 2024) Edmund Berger (appointed 16 October 2024)
Company Secretary	Elisabeth Johnson
Key Management Personnel	Aonghus Gordon OBE – Founder & Executive Chair Tara Gratton – Co-CEO Shazuli Iqbal – Chief Financial Officer Constantin Court – Director of PSTE Quality Assurance Lindsay Wilkinson – Trust Head of Human Resources
Registered Number	11740783
Charity Number	1190556
Registered Office	Ruskin Mill Old Bristol Road Nailsworth Stroud Gloucestershire GL6 0LA
Principal Office	Clow Beck Centre Jolby Lane Darlington DL2 2TF
Auditors	Grant Thornton UK LLP 17th Floor 103 Colmore Row Birmingham B3 3AG
Bankers	Lloyds Bank Plc 12 Rowcroft Stroud Gloucestershire GL5 3BD
Solicitors	RWK Goodman 69 Carter Lane London EC4V 5EQ

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Report of the Trustees

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 to 31 August 2024.

Governing document

Clervaux Garden School is a registered charity (registered no. 1190556) and a company limited by guarantee (registered no. 11740783), as defined by the Companies Act 2006. Its Governing Instrument is the Memorandum & Articles of Association dated 24th December 2018, as amended on 20th April 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Group Structure

Ruskin Mill Trust Ltd is the sole member of Clervaux Garden School. Clervaux Garden School is part of the Ruskin Mill Trust Ltd group.

Clervaux Garden School operates from the Clow Beck Centre and its surrounding 33 acres of land, and 70 acres of adjoining farmland, for the purposes of delivering therapeutic education and work experience services for children with special needs.

The registered office of Clervaux Garden School is Ruskin Mill, Old Bristol Road, Nailsworth, Stroud, GL6 0LA and the principal office is Clow Beck Centre, Jolby Lane, Croft on Tees, Darlington, DL2 2TF.

Recruitment and appointment of new Trustees

The charity's practice regarding recruitment has been for members of the Board to make recommendations for suitably skilled and experienced people who are then appraised by Ruskin Mill Trust Ltd.'s Board of Trustees which makes the final decision.

Induction and training are carried out during the meeting cycle, and members are also invited to training at Ruskin Mill Trust Ltd.'s other centres. During the year, individual Trustees undertook a range of appropriate training.

Organisational Management

The Trustees delegate the day to day running of the provision to a local management team who oversee operations, and which reports to Ruskin Mill Trust Ltd.'s Co-CEO. The key management personnel are listed on page 3. The Trustees did not receive any remuneration from Clervaux Garden School in the current or previous period, as they are remunerated through the parent entity. The remuneration of key management personnel is included in Note 6.

Directors and Trustees

The Trustees during the period are listed on page 3.

Risk Management

A description of the principal risks and uncertainties facing Clervaux Garden School, as identified by Trustees, together with a summary of the plans and strategies for mitigating those risks, are reviewed regularly by the Trustees, and plans are put in place to mitigate these risks. The risks and uncertainties facing Clervaux Garden School are set out in the Strategic Report.

Employment Policy

Clervaux Garden School is an equal opportunity organisation and is fully committed to its Equal Opportunities Policy. It aims to ensure there is no discrimination on the grounds of disability and that access to work and promotion is based on ability, qualification and suitability for the work. Clervaux Garden School is committed to

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creating a working environment that is free from any form of discrimination.

Clervaux Garden School employs salaried staff with the appropriate qualifications to provide education and care for pupils and does not rely on volunteers.

The remuneration of the key management personnel, deemed to be the Senior Leadership Team listed on page 3, is reviewed annually by Trustees based on national criteria and affordability.

OBJECTS AND AIMS

Objects

The charity's Objects are:

To advance the education of young people with learning difficulties and/or behavioural problems and/or mental health issues and/or having suffered trauma and/or having special educational needs including those with autistic spectrum disorder by providing training and educational provision in the areas of arts, crafts, agriculture and environmental sciences based upon the indications and insights of Rudolf Steiner in these areas, in particular (but not exclusively) as an independent Special School. To conduct and promote research and study into the practice and development of those areas of education provided that the useful results of such work are disseminated to the public at large.

Aims

Clervaux Garden School offers day places in Darlington and the wider area to children and young people with complex learning and behavioural difficulties. Using Ruskin Mill Trust Ltd.'s method of Practical Skills Therapeutic Education, children can learn in the rural setting of the Clow Beck Centre farm at Croft-on-Tees, which provides sessions in crafts and land work as well as delivering the national curriculum.

Clervaux Garden School provides a nourishing and therapeutic environment for students who are unable to attend mainstream educational establishments.

Clervaux Garden School has the capacity for 25 pupils and has nearly reached capacity.

Public benefit

In carrying out its activities in the year under review, the Trustees confirm that they have complied with their duty under Section 17 of the Charities Act 2011 to have regard to the public benefit guidance issued by the Charity Commission for England and Wales.

STRATEGIC REPORT

Achievements & Performance

Clervaux Garden School has continued to have high levels of pupil retention and experience steady growth in numbers. Pupils' behaviour and engagement continues to be good with a decrease in the number of incidents.

Pupils engage well in the craft and land activities and the national curriculum is woven throughout the delivery of Practical Skills Therapeutic Education. The pupils take materials from the land and use them to create items of service whilst developing literacy, numeracy, social and practical skills.

There continues to be a strong focus on curriculum development and planning and, with support from the senior team as well as the Co-CEO, and the Deputy Director of Schools, the teaching staff are further developing their session to meet pupil need, including increasing the range of qualifications available to pupils.

The "Clervaux Knot" continues to be an outstanding way for pupils and staff to discuss current events, and develop community, and this, combined with the student council, ensures that pupils have an opportunity for their voices to be heard.

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Financial Review

○ **Results**

Trustees value the surplus of £428,851 made during the year to 31 August 2024 (2023: £426,535).

○ **Principal funding sources**

Placements at the school are funded by Local Authorities, which support the education of pupils.

○ **Fundraising**

Fundraising throughout the Ruskin Mill Trust Ltd group is managed by an in-house Fundraising Department which is led by a Director of Fundraising. No use is made of any external, professional fundraiser or any commercial participator, so no fundraising activities were carried out on Clervaux Garden School's behalf during the year nor were any approaches made to vulnerable individuals in pursuit of the raising of funds for the charity.

Clervaux Garden School's parent charity, Ruskin Mill Trust, has signed up to the Fundraising Regulator's Code of Fundraising Practice and it pays an annual levy to the Regulator. During the year there was no failure to comply with a scheme or standard cited nor were any complaints received about the fundraising activities conducted by the Ruskin Mill Trust.

Money raised by Clervaux Garden School through fundraising activities are used by it as agreed with the donor and comply with any conditions attached by the donor.

○ **Reserves**

The Trustees review the charity's financial plans and results regularly throughout the year. This is done through monitoring income and expenditure against budget forecasts and monitoring cash flow.

The Trustees feel it prudent to build the level of reserves on an annual basis with the purpose of ensuring that the charity has sufficient reserves to act as a buffer against unexpected drops in income or increases in expenditure. The reserves held at year end are restricted funds £5,000 (2023: £6,666) and unrestricted funds £657,522 (2023: £227,005). The charity does not have designated funds, does not require to dispose of fixed assets to achieve any restricted fund purpose and does not have any capital commitments not provided for as a liability in the accounts.

The group's Reserves Policy is included in the Trustees Report for Ruskin Mill Trust Ltd.

Risks & Uncertainties

The Trustees review the risks to which the charity is exposed such as the health and safety of service users, visitors, volunteers and staff on an on-going basis and are satisfied that systems are in place to manage exposure to the major risks. They maintain appropriate levels of insurance cover for all foreseeable risks.

Specific areas of risk and uncertainty are:

○ **Financial Viability:**

Clervaux Garden School continues to have a strong admissions pipeline and has more applications than places. Ruskin Mill Trust Ltd finance team offer regular support, and the Executive Principal receives monthly management accounts so that any areas of overspend or financial concern can be addressed quickly.

○ **Poor Inspection result:**

The Co-CEO and senior leaders are continually working on quality assurance to further improve the provision and there has been a specific teacher training developed for the staff to ensure they have the necessary skills and knowledge. The Ruskin Mill Trust Ltd Civil Service, in conjunction with the Co-CEO is developing a strong quality assurance process to support all Ruskin Mill Trust Ltd schools. The school had a

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quality assurance visit during the academic year and is working through a quality improvement plan to help ensure inspection readiness.

○ **Regulatory non-compliance:**

The risk of regulatory non-compliance requires constant review and the upskilling of staff and Trustees to meet an ever-changing regulatory landscape and student profile. Specifically:

- **Keeping service users safe:** The potential risks associated with keeping service users across the whole of the Ruskin Mill Trust Ltd group safe has required continued vigilance and mitigation by robust risk assessment and action plans, assessments, appropriate training, the appointment of safeguarding managers at each of the main centres and improved internal meeting and reporting arrangements. The Trust Head of Safeguarding is working effectively with Designated safeguarding leads across all sites as well as Headteachers and the Directors to ensure that each centre is compliant. The Head of Safeguarding is part of the Civil Service and therefore works collaboratively with other key functions including HR, IT/MIS, H&S, and staff training to provide high quality support. In addition, a Ruskin Mill Trust Trustee holds lead responsibility for maintaining oversight of Safeguarding and Health & Safety across the group.
- **GDPR:** A rigorous programme of cross-Trust training continues to be implemented to ensure compliance, all overseen by Ruskin Mill Trust Ltd.'s Head of Legal Services and Trust Head of IT & MIS. An external agency has been contracted to deliver training and site audits across the Trust. The Trust has a Data Compliance Team and works with SchoolPro, who also act as Data Protection Officer and assist with legal and administrative work, particularly regarding subject access requests.
- **Charity Law:** To assist compliance with Charity Law, Ruskin Mill Trust Ltd.'s Head of Legal Services provides Trustees with regular Charity Law Updates which are supplemented by advice on further provisions as they come into force. As an example, to comply with statutory changes made to the automatic disqualification rules for charity trustees, a new Trustee Eligibility Declaration procedure is being introduced.

○ **Recruitment of staff:**

The school continues to recruit additional staff as it grows and meets the pupils needs. However, there are still challenges to recruiting certain posts, such as support staff and teaching assistants. The Trust has employed a team of specialist recruiters and reviewed the pay for roles that are harder to recruit to help mitigate the risk.

○ **IT disaster:**

The charity continues to monitor and improve IT cyber security arrangements to ensure a robustness and preparedness for any future attacks. Clervaux Garden School benefits from technical and MIS services and support provided by Ruskin Mill Trust Ltd.'s central services. The Trust has recently successfully completed the CyberEssentials assessment and registration.

○ **Reputational Risk:**

The risk of reputational harm is being mitigated through the vigilance of the charity including ongoing monitoring of Ruskin Mill Trust Ltd.'s Risk Register and implementing a Code of Conduct and ensuring staff are suitably supported and trained.

○ **Risks to Ruskin Mill Trust Group's Method (PSTE):**

Vigilance continues to be needed to ensure that the Ruskin Mill Trust Ltd group's educational method is not compromised. The Trust invests in staff training and research to support the method. In addition, regular quality assurance visits, as well as senior leadership meetings help to ensure the method is embedded into provisions.

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Future Plans

Clervaux Garden School continues to grow, which reflects the high level of interest in the school. Bishops House in Darlington has been renovated to provide additional teaching spaces. Additional classroom spaces, including two Shepherd's Huts have been created on site.

The school will continue to strengthen the curriculum and teaching staff, and senior leaders have been invited to join a new specialist training programme, focusing on specialist Steiner Garden School education.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also directors of Clervaux Garden School for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

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), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. 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 these 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 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the company's transactions, disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of information to Auditor

Each of the persons who are Trustees at the time when this Report of the Trustees is approved has confirmed that:

- so far as each Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

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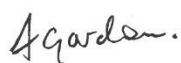
Qualifying third party indemnity provisions

Trustees' indemnity insurance indemnifying each director against liability to third parties, has been in place throughout the year ended 31 August 2024 and up to the date of approval of this report.

Auditor

The auditor, Grant Thornton UK LLP, will be proposed for reappointment at the Annual General Meeting.

Approved by the Trustees on 4 April 2025 and signed on their behalf by:



Aonghus Gordon OBE
Trustee

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Independent auditor's report to the members of Clervaux Garden School

Opinion

We have audited the financial statements of Clervaux Garden School (the 'charitable company') for the year ended 31 August 2024, which comprise the Statement of Financial Activities (Net Income and Expenditure Account), 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 including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 August 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 including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and report in accordance with regulations made under that Act. 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 'Auditor's 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

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the company to cease to continue as a going concern.

In our evaluation of the trustees' conclusions, we considered the inherent risks associated with the charitable company's business model including effects arising from macro-economic uncertainties such as high inflation rates, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period.

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 directors with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is 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.

Opinion 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 Strategic Report and the Trustees Report, prepared for the purposes of company law, included in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Strategic Report and the Trustees Report included in the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matter on which we are required to report under the Companies Act 2006

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 Strategic Report or the Directors' Report included in the Trustees' Report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which 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.

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Auditor's 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 an auditor's 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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), the Companies Act 2006 and Charities Act 2011;
- We understood how the charitable company is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur and the risk of material override of controls. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of certain controls management has in place to prevent and detect fraud
 - Challenging assumptions and judgements made by management in its significant accounting policies
 - Identifying and testing journal entries, with a focus on manual postings, journals that directly impacted on the surplus reported in the statement of financial activities and journal entries posted in the closing and accounts preparation period
 - Identifying and testing related party transactions
 - Inspecting the board and other committee minutes
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the charity, education and care sector
 - understanding of the legal and regulatory requirements specific to the charitable company including:
 - the provisions of the applicable legislation

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- guidance issued by the Charities Commission.
- The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls; and
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the charitable company's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - the charitable company's control environment, including:
 - the policies and procedures implemented by the charitable company to ensure compliance with the requirements of the financial reporting framework and relevant laws and regulations
 - the adequacy of procedures for authorisation of transactions and review of management accounts
 - procedures to ensure that possible breaches of laws and regulations are appropriately resolved.

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 auditor's report.

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 auditor's 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.

Jim McLarnon

Jim McLarnon ACA
 Senior Statutory Auditor
 for and on behalf of Grant Thornton UK LLP
 Statutory Auditor, Chartered Accountants
 Birmingham

Date: 4/4/2025

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Statement of Financial Activities (Net Income and Expenditure Account) For the year ended 31 August 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations		641	-	641	700
Charitable activities		1,941,772	-	1,941,772	1,690,913
Investment income		89	-	89	-
Total income	3	1,942,502	-	1,942,502	1,691,613
Expenditure					
Charitable activities	4	(1,507,946)	(1,666)	(1,509,612)	(1,265,078)
Net income / (expenditure) before asset disposals		434,556	(1,666)	432,890	426,535
Loss on disposal of fixed assets		(4,039)	-	(4,039)	-
Net income / (expenditure) and net movement in funds	5	430,517	(1,666)	428,851	426,535
Reconciliation of funds					
Total funds brought forward	13	227,005	6,666	233,671	(192,864)
Total funds carried forward	13	657,522	5,000	662,522	233,671

All amounts relate to continuing operations.

The notes on pages 17 to 30 form part of these financial statements.

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Registered Number: 11740783

Balance Sheet
31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	121,158	137,169
Current assets			
Debtors	9	13,865	67,438
Cash at bank and in hand		641,841	243,105
		655,706	310,543
Creditors: amounts falling due within one year	10	(114,342)	(214,041)
Net current assets		541,364	96,502
Net assets		662,522	233,671
Funds			
Restricted funds	13	5,000	6,666
Unrestricted funds	13	657,522	227,005
		662,522	233,671

The financial statements have been prepared in accordance with the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 4 April 2025 and were signed on its behalf by:



Aonghus Gordon OBE
Trustee

The notes on pages 17 to 30 form part of these financial statements

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Cash Flow Statement For the year ended 31 August 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
<i>Net cash provided by operating activities</i>	15	416,172	262,630
Cash flows from investing activities			
Purchase of tangible fixed assets		(17,936)	(66,841)
Proceeds on disposal of tangible fixed assets		500	-
<i>Net cash used in investing activities</i>		(17,436)	(66,841)
 Change in cash and cash equivalents in the reporting period		 398,736	 195,789
Cash and cash equivalents at the beginning of the reporting period		243,105	47,316
Cash and cash equivalents at the end of the reporting period		641,841	243,105

The notes on pages 17 to 30 form part of these financial statements

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Notes to the Financial Statements For the year ended 31 August 2024

Statutory information

Clervaux Garden School is incorporated in England and Wales as a company limited by guarantee without share capital.

The liability of members in the event of winding up is limited to an amount not exceeding £10 per member; the number of members as at 31 August 2024 was five.

Clervaux Garden School is also registered as a charity with the Charity Commission (registered no. 1190556).

Registered number 11740783

Registered Head Office address:

Ruskin Mill
Old Bristol Road
Nailsworth
Stroud
Gloucestershire
GL6 0LA.

The principal office of Clervaux Garden School is Clow Beck Centre, Jolby Lane, Croft-on-Tees, North Yorkshire, DL2 2TF.

1. Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Clervaux Garden School 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 note.

The financial statements are presented in sterling (£), which is the functional currency of the charity.

Going concern

The charitable company meets its financing requirement through funding provided by other group companies, and Ruskin Mill Trust Ltd.

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Notes to the Financial Statements For the year ended 31 August 2024

1. Accounting policies (continued)

Working alongside Ruskin Mill Trust Ltd, robust budgets are set, and the actual spend against these budgets is analysed monthly by both the Executive Team and the Board of Trustees Finance Sub-Committee. The full Board also receives the monthly management accounts and reviews them on a two-monthly cycle. The charitable company is currently negotiating fee increases with local authorities to mitigate the impact of inflation on expenditure.

The group, headed by Ruskin Mill Trust Ltd, has substantial net assets. Furthermore, Ruskin Mill Trust Ltd has provided assurances that group financial support will be provided to Clervaux Garden School as required. There are therefore no material uncertainties surrounding the going concern status of Clervaux Garden School.

After making detailed enquiries and considering the factors discussed above, the Board is confident that the charitable company has adequate scope to continue its operational existence for the foreseeable future. There are no material uncertainties surrounding going concern and accordingly the charitable company continues to prepare the financial statements on a going concern basis.

Income

Donations are credited to revenue when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from charitable and other trading activities is accounted for in the period in which the income is earned.

Investment income is accounted for on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease. Lease incentives are recognised over the life of the lease on a straight-line basis as a reduction to the expense.

Termination payments

Termination payments are accounted for as soon as the charitable company is aware of the obligation to make the payment.

Pension costs

The charitable company contributes to a defined contribution scheme. Amounts paid in relation to this scheme are charged to the Statement of Financial Activities when they fall due. All pension costs are allocated to unrestricted funds.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements
For the year ended 31 August 2024

1. Accounting policies (continued)

Fixed assets and depreciation

Assets with a cost below £500 are not capitalised.

Depreciation is charged to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures, fittings and equipment	25%
Motor vehicles	25%

Depreciation is not charged on assets under construction.

Debtors

Short term debtors are initially measured at transaction price, less any impairment. Prepayments are measured at the amount prepaid.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, bank deposits and short-term deposits.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

1. Accounting policies (continued)

Funds

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

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

Further explanation of the nature and purpose of each fund is included in note 13 of these financial statements.

Financial instruments

Clervaux Garden School 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.

Taxation

The company is a registered charity and as such is entitled to tax exemption on all its income and gains, properly applied for its charitable purposes.

Significant estimates and judgements

Estimates and judgements 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.

Useful economic lives of tangible fixed assets

The annual depreciation charges for tangible fixed assets are sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on economic utilisation and the physical condition of the assets.

Impairment of debtors

Clervaux Garden School makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of fee and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

2. Statement of financial activities for the year to 31 August 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income				
Donations		-	700	700
Charitable activities		1,690,913	-	1,690,913
Total income	3	1,690,913	700	1,691,613
Expenditure				
Charitable activities	4	(1,265,078)	-	(1,265,078)
Net income and net movement in funds	5	425,835	700	426,535
Reconciliation of funds				
Total funds brought forward	13	(198,830)	5,966	(192,864)
Total funds carried forward	13	227,005	6,666	233,671

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

3. Income

	2024 £	2023 £
Donation income	641	700
Charitable activities		
Fees	1,941,772	1,690,913
Investment income		
Deposit interest	89	-
Total income	1,942,502	1,691,613

4. Expenditure

	Staff costs (Note 6) £	Depreciation (Note 8) £	Other costs £	2024 £	2023 £
Charitable activities					
Provision of educational services	981,570	29,408	498,634	1,509,612	1,265,078
Total expenditure	981,570	29,408	498,634	1,509,612	1,265,078

	Staff costs (Note 6) £	Depreciation £	Other costs £	Year to 31 August 2023 £
Charitable activities				
Provision of educational services	735,468	36,144	493,466	1,265,078
Total expenditure	735,468	36,144	493,466	1,265,078

All costs relate to the charitable activity of provision of educational services.

5. Net income

Net income is stated after charging:

	2024 £	2023 £
Depreciation - owned tangible fixed assets	29,408	36,144
Operating lease expense	9,195	18,600
Auditor's remuneration for the provision of:		
- statutory audit	9,500	8,750

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

6. Staff costs

	2024 £	2023 £
Wages and salaries	896,334	663,882
Social security costs	72,064	58,139
Pension costs	13,172	13,447
	981,570	735,468

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

	2024 No.	2023 No.
Teaching	21	20
Care, support and administration	8	6
Management	5	4
	34	30

The numbers of employees earning more than £60,000 (excluding employer NI and pension costs) were:

	2024 No.	2023 No.
£60,001 - £70,000	1	-

Key management personnel of the company are remunerated by a different group entity and hence no disclosure is made in these financial statements.

During the year there were termination payments made which amounted to £20,070 (2023: £Nil).

7. Trustees' remuneration and benefits

No Trustees were remunerated in the year (2023: £Nil).

No Trustee expenses were reimbursed during the year (2023: £Nil).

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

8. Tangible fixed assets

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
1 September 2023	108,677	96,995	18,923	224,595
Additions	-	17,936	-	17,936
Disposals	-	-	(10,994)	(10,994)
31 August 2024	108,677	114,931	7,929	231,537
Depreciation				
1 September 2023	47,581	28,596	11,249	87,426
Charge for the year	3,788	22,721	2,899	29,408
Disposals	-	-	(6,455)	(6,455)
31 August 2024	51,369	51,317	7,693	110,379
Net Book Value				
31 August 2024	57,308	63,614	236	121,158
31 August 2023	61,096	68,399	7,674	137,169

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

9. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	8,342	6,970
Amounts due from group undertakings	-	50,000
Other debtors	3,242	8,569
Prepayments and accrued income	2,281	1,899
	13,865	67,438

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	25,595	7,112
Amounts owed to group undertakings	-	120
Social security and other taxes	20,655	25,379
Pension contributions payable	3,967	8,151
Other creditors	21,441	47,350
Fees in advance	26,462	124,873
Accruals and deferred income	16,222	1,056
	114,342	214,041

Fees in advance

	2024	2023
	£	£
Amounts brought forward	124,873	-
Amounts received during the year	1,812,956	1,807,116
Amounts utilised during the year	(1,911,367)	(1,682,243)
Amounts carried forward	26,462	124,873

The closing balance of fees received in advance relates to fees received in respect of the 2024/25 academic year.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

11. Operating lease commitments

At the year end the charitable company had total commitments due under non-cancellable operating leases as set out below:

	2024	2023
	£	£
Land and buildings		
Within 1 year	-	18,600
	-	18,600
Other		
Within 1 year	1,997	-
Between 2 and 5 years	2,329	-
	4,326	-

12. Financial instruments

	2024	2023
	£	£
Financial assets measured at amortised cost	653,425	308,646
Financial liabilities measured at amortised cost	(41,817)	(133,161)

Financial assets measured at amortised cost comprise cash, trade debtors, other debtors and amounts due from group undertakings.

Financial liabilities measured at amortised cost comprise trade creditors, amounts owed to group undertakings, accruals and deferred income.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements
For the year ended 31 August 2024

13. Reconciliation of movement in funds

Year to 31 August 2024

	1 September 2023	Income	Expenditure	Losses	31 August 2024
	£	£	£	£	£
Unrestricted funds					
General fund	227,005	1,942,502	(1,507,946)	(4,039)	657,522
Restricted funds					
Bike storage	600	-	(600)	-	-
Bio-Bidet	700	-	(700)	-	-
Green vehicle	5,000	-	-	-	5,000
Other funds	366		(366)	-	-
	6,666	-	(1,666)	-	5,000
Total funds	233,671	1,942,502	(1,509,612)	(4,039)	662,522

Restricted funds

Bike storage	Donations received from Alpkit Foundation and Warburtons Community Grant were spent on bike storage during the year.
Bio-Bidet	Donations received from Hargreaves Services were spent on a bio-bidet during the year.
Green vehicle	The donation received from ALA Green Charitable Trust is still to be spent.
Other funds	The balance of funds received from Tesco Community Fund was spent during the year on garden benches for the Lower Garden School.

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

13. Reconciliation of movement in funds (continued)

Year to 31 August 2023

	1 September 2022	Income	Expenditure	31 August 2023
	£	£	£	£
Unrestricted funds				
General fund	(198,830)	1,690,913	(1,265,078)	227,005
Restricted funds				
Bike storage	600	-	-	600
Bio-Bidet	-	700	-	700
Green vehicle	5,000	-	-	5000
Other funds	366	-	-	366
	5,966	700	-	6,666
Total funds	(192,864)	1,691,613	(1,265,078)	233,671

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements For the year ended 31 August 2024

14. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Fund balances £
31 August 2024			
Restricted funds	-	5,000	5,000
Unrestricted funds	121,158	536,364	657,522
	121,158	541,364	662,522
31 August 2023			
Restricted funds	-	6,666	6,666
Unrestricted funds	137,169	89,836	227,005
	137,169	96,502	233,671

15. Cash flows from operating activities

	2024 £	2023 £
Net movement in funds	428,851	426,537
Depreciation	29,408	36,144
Loss on disposal of tangible fixed assets	4,039	-
Decrease in debtors	53,573	2,119
(Decrease) in creditors	(99,699)	(202,170)
Net cash provided by operating activities	416,172	262,630

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2024

Notes to the Financial Statements
For the year ended 31 August 2024

16. Related party transactions

Year to 31 August 2024 transactions and year-end balance between subsidiaries and parent company:

	Ruskin Mill Trust Ltd	Clervaux Trust
Donation paid to parent	100,000	-
Trade debtor amounts	-	-
Trade creditor amounts	-	-

Year to 31 August 2023 transactions and year-end balance between subsidiaries and parent company:

	Ruskin Mill Trust Ltd	Clervaux Trust
Donation paid to parent	50,000	-
Trade debtor amounts	50,000	-
Trade creditor amounts	-	(120)

17. Ultimate parent company and controlling party

Ruskin Mill Trust Ltd (registered in England and Wales; company number: 07252866 and charity number: 1137167) is the sole member and controlling party of Clervaux Garden School. The objects of Ruskin Mill Trust Ltd include the advancement of the education of young people with learning difficulties and/ or behavioural problems or special educational needs; the promotion of research into the practice and development of those areas of education; and the promotion of Rudolf Steiner education establishments. The charitable company runs special educational needs schools/colleges. A copy of their financial statements can be obtained from the Registrar of Companies, Companies House, Crown Way, Cardiff, CF14 3UZ.