

ESKDALE COMMUNITY TRUST FOR EDUCATION LIMITED

England & Wales · Charity number 510414

Details

Other names BOTTON VILLAGE SCHOOL

Status Registered

Legal form Charitable company

Company number [01367943](#)

Registered 1980-09-02

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

Contact

Address High Farm
Botton Village
Danby
Whitby
North Yorkshire
YO21 2NJ

Phone 01287 213211

Email lydia.reid@ecte.org.uk

Activities

Objects: TO MAKE AVAILABLE TO THE PUBLIC, EDUCATION FOUNDED ON THE EDUCATIONAL PRINCIPLES OF THE LATE DR. RUDOLF STEINER.

Activities: Makes available educational activities based on the principles of Waldorf education.

Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Defined Groups

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£5,771	£22,673	-	-
2023-08-31	£30,502	£75,519	-	-
2022-08-31	£74,824	£68,686	-	-
2021-08-31	£59,692	£57,885	-	-
2020-08-31	£99,741	£63,292	-	-

Trustees

Name	Role	Appointed
Linda Parker		2025-03-07
Lydia Reid		2023-03-26
Thomas Burkin		2025-03-07

ESKDALE COMMUNITY TRUST FOR EDUCATION LIMITED

England & Wales - Charity number 510414

Accounts

COMPANY REGISTRATION NUMBER: 01367943
CHARITY REGISTRATION NUMBER: 510414

Eskdale Community Trust for Education Limited
A Company Limited by Guarantee
Unaudited Financial Statements
31 August 2023

HARRISON HOLT
Chartered Accountants
High Park Farm
Kirkbymoorside
York
YO62 7HS

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

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Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Chair's report

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Eskdale Community Trust for Education Limited
Charity registration number	510414
Company registration number	01367943
Principal office and registered office	High Farm Botton Village Danby Whitby North Yorkshire YO21 2NJ

The trustees

Linda Parker	(Resigned 31 December 2022)
Christine Reid	(Resigned 20 May 2023)
Mark Ellison	(Resigned 16 March 2023)
Sara Lucassen	(Resigned 15 July 2023)
Tristan Zipfel	
Philippa Kane	(Appointed 7 September 2022)
Lydia Gill	(Appointed 1 March 2023)
Dimitri Vandebroek	(Appointed 21 May 2023)

Bankers	Tridos Bank Deanery Road Bristol BS1 5AS
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Company secretary	Claire Kilvert-Jones	(Resigned 17 May 2024)
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Independent examiner	Philip J H Holt FCA FCIE High Park Farm Kirkbymoorside York YO62 7HS
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Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Structure, governance and management

Governing Documents

The company is a charitable company limited by guarantee and does not have a share capital. The company is governed by its Memorandum and Articles of Association dated 11 May 1978 and amended on 17 June 2019.

Organisational Structure

The charitable company is administered by a Board of Trustees. The Board employs staff and the Trustees run the day to day operations of the charitable company.

Four trustees resigned during this period, including two chairpersons in short succession. The Council recruited two new trustees, one with significant experience in promotions and fundraising, two with teaching and management experience in both Steiner-Waldorf school and state settings. This is part of a plan to strengthen the Council and bring in additional skills, especially in fundraising and school management. An Education Committee was created, made up of trustees and staff, to better fulfil our statutory responsibilities as school managers.

Trustees continued to meet regularly online, with monthly scheduled meetings. We hope to resume at least some face-to-face meetings soon.

The former 'College of Teachers,' who had some managerial responsibility in school was disbanded, with Trustees taking on all managerial roles within the school. Additionally, we employed an Educational Coordinator to oversee and develop educational practices and policies.

In November 2022, the Trust initiated a campaign to recruit new Trustees, specifically targeting individuals with specialised skills in Education, Fundraising, Finance, and HR to support the school's future progression.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Structure, governance and management *(continued)*

The methods adopted for the recruitment and appointment of new Trustees

In this period, the Charity was governed by seven trustees. If a vacancy should occur on the Council of Trustees, the role is notified to members of the Trust in the first instance. If no suitable candidate comes forward it is advertised more widely. Once there are nominees, a meeting is then held to discuss possible candidates. Following a discussion and vote, the Council would then appoint a new member.

The policies and procedures adopted for the induction and training of trustees

There is an induction process for new trustees. This includes comprehensive reading matter in relation to the general role of trustees in UK charities and is largely based upon Charity Commission guidance, e.g. "The Essential Trustee: What you need to know"(CC3). In addition, the Chair briefs the new trustee, providing necessary information about the charity, its mission statement, strategic objectives and history. They are given a copy of the Memorandum and Articles of Association and a Code of Conduct for Trustees. The Chair discusses with the new trustee how they can best, according to their skills and experience, contribute to the Council. The Chair and other experienced Council members provide ongoing support for new trustees.

At the time of writing, the Council is developing new training policies in the light of recent changes in the activities of the Trust.

Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed.

The Trustees are satisfied that there are systems in place to mitigate exposure to these major risks.

Objectives and activities

The principal charitable object of Eskdale Community Trust for Education Limited was:

To make available to the public, education founded on the educational principles of the late Dr. Rudolf Steiner.

The Eskdale Community Trust for Education exists to provide a broad range of Waldorf-based educational activities in the Esk Valley and surrounding area. In 2022-2023 our main activity was primary education (running the Moorland Waldorf School in North Yorkshire), although, in addition, we offered some activities for adult learners. At the end of the academic year 2021-22, the decision was taken to close the 'Main School' provision for 6-11 year olds, retaining the 'Kindergarten' (Early Years) provision for 2-6 year olds on opening in September 2022.

In the year 2022-23, we had two salaried teaching staff, one salaried Education Coordinator, one salaried administrator and a small team of voluntary teachers.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance

The school opened in September 2022 with a Kindergarten (Early Years) provision. There were six children in the Kindergarten at the start of the year, dropping to four children in the spring term. A 'Stay & Play' provision was also available on Fridays, attracting regular attendance from some local families.

An Education Coordinator was appointed to oversee and develop educational practices and policies relating to the Early Years Provision. She worked closely with teaching staff to ensure that Ofsted requirements were met both in policy and practice.

Ofsted Inspection

In September 2022, the action plan submitted to Ofsted following the inspection of February/ March 2022 was not accepted. An interim inspection carried out by Ofsted in November 2022 showed that although much progress had been made, some standards had not been met, particularly in relation to the safety of the premises.

A revised action plan was submitted to Ofsted in March 2023. This was subsequently rejected for a second time in June 2023.

Building and Premises

There were ongoing concerns about the school premises. The Camphill Village Trust (CVT), the landlord of the building, had let the building decline in recent years. They then proposed a rental lease which required ECTE to take on all maintenance costs connected to the building. Given the financial position of the trust, the trustees could not agree to, and sought to renegotiate, the terms of this lease. The new lease also imposed conditions that restricted the activities of the Trust to using the building for school activities only. Other potential fundraising activities / uses of the building would not be permitted.

The Trustees continued, throughout the year, to seek outside advice from local authority consultants to meet the required building and premises health and safety standards. However, without the commitment of the landlord to make the necessary changes and adaptations to the building, meeting the requirements became very challenging.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Finance

In this period, the Trust remained committed to offering high-quality, affordable Waldorf Education to families in the North-East of England. Our kindergarten fees were set at £20 per session, and families entitled to Early Years funding for 3-4-year-olds could use this funding to offset fees. The school offered lunchtime supervision, but no afternoon Kindergarten sessions.

The school continued to benefit from the essential support of the Esk Valley Camphill Community, which contributed a £25,000 annual grant to the school. The school also benefited from the contributions of a strong team of volunteers, and from the generosity of the families in our school and wider community, our alumni and our supporters.

Despite running a promotional campaign over social media, in local newspapers and other outlets, the number of kindergarten children on roll remained small throughout the year. Most income came from the EVCC grant and local authority funding rather than fees, as most children on roll fell into the 3-4yr old bracket for Early Years funding.

The school began to feel the effects of the rise in the cost of living, with fuel and other running costs increasing. These running costs, as well as expenditure on staffing and other consultancy costs, including the cost of inspection, meant that the school ran at a deficit of £38,500 during 2022-23.

Decision to Close

The Council of Trustees has traditionally held in reserve what it estimates would be the cost of closing the school were it no longer viable.

In June 2023, the Council reviewed the key challenges to keeping the school open:

- Ofsted compliance;
- The safety and maintenance of the premises;
- Low pupil numbers; and
- Diminishing reserve funds.

In the light of these challenges, and looking particularly at our funds in reserve, the Council made the decision to close the school provision while there were still sufficient funds to cover costs.

This required taking staff through a redundancy process. The Council engaged an HR consultant to facilitate this process.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Financial review

During the period, the Charity received donations amounting to £78 (2022 - £6,455) and grant funding totalling £29,363 (2022 - £32,054).

The total expenditure on charitable activities amounted to £73,582 (2022 - £65,847) with governance and other resources expensed totalled £1,937 (2022 - £2,833) during the year.

The total reserves at the year end stand at £46,855 (2022 - £91,872). The total fixed assets of the charity amounted to £– (2022 - £2,834).

Policy on reserves

The trustees keep the viability of the charity under constant review and consider that we will be able to build our resources over the coming three-year period by continued careful management of our finances, and promotion of all other ECTE activities, and by developing new income streams. Our goal is to continue to be able to fund the activities of the charity into the foreseeable future. All trustees are aware of our responsibilities as charity trustees to manage our funds wisely.

Plans for future periods

Looking ahead

The period ending August 2023 was challenging for the Charity. The decision to close the school and de-register with Ofsted was considered very carefully, taken with the best interests of the Charity, and its continuation, in mind.

At the start of our financial year 2023/24, our aim is to increase the membership of the Charity and recruit new trustees. We hope to be able to continue to offer Steiner-Waldorf inspired educational activities in the locality, for both adults and children.

We will continue to negotiate with the landlord over the lease of the premises to ensure that the responsibility for any future maintenance is clear and to be able to use the premises for informal educational activities for adults and children.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 May 2024 and signed on behalf of the board of trustees by:

Philippa Kane
Trustee

Lydia Gill
Trustee

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Eskdale Community Trust for Education Limited

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Eskdale Community Trust for Education Limited ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Philip J H Holt FCA FCIE
Independent Examiner

High Park Farm
Kirkbymoorside
York
YO62 7HS

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	25,078	4,363	29,441	38,509
Charitable activities	6	–	–	–	31,531
Other trading activities	7	849	–	849	4,758
Investment income	8	212	–	212	26
Total income		<u>26,139</u>	<u>4,363</u>	<u>30,502</u>	<u>74,824</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	–	–	–	6
Expenditure on charitable activities	10,11	<u>71,156</u>	<u>4,363</u>	<u>75,519</u>	<u>68,680</u>
Total expenditure		<u>71,156</u>	<u>4,363</u>	<u>75,519</u>	<u>68,686</u>
Net (expenditure)/income and net movement in funds					
		<u>(45,017)</u>	<u>–</u>	<u>(45,017)</u>	<u>6,138</u>
Reconciliation of funds					
Total funds brought forward		<u>88,802</u>	<u>3,070</u>	<u>91,872</u>	<u>85,734</u>
Total funds carried forward		<u>43,785</u>	<u>3,070</u>	<u>46,855</u>	<u>91,872</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 20 form part of these financial statements.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	17	–	2,834
Current assets			
Debtors	18	6,380	11,506
Cash at bank and in hand		43,399	80,506
		<u>49,779</u>	<u>92,012</u>
Creditors: amounts falling due within one year	19	<u>2,924</u>	<u>2,974</u>
Net current assets		<u>46,855</u>	<u>89,038</u>
Total assets less current liabilities		<u>46,855</u>	<u>91,872</u>
Net assets		<u>46,855</u>	<u>91,872</u>
Funds of the charity			
Restricted funds		3,070	3,070
Unrestricted funds		<u>43,785</u>	<u>88,802</u>
Total charity funds	21	<u>46,855</u>	<u>91,872</u>

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 May 2024, and are signed on behalf of the board by:

Philippa Kane
Trustee

Lydia Gill
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is High Farm, Botton Village, Danby, Whitby, North Yorkshire, YO21 2NJ.

2. Statement of compliance

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Eskdale Community Trust for Education Limited constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and rounded to the nearest £1.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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.

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 the levels of future funding and expenditure on charitable activities.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website development - 33% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Eskdale Community Trust for Education Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations from individuals	18	–	18
Donations from giving platforms	60	–	60
Donations from charities and trusts	–	–	–
Grants			
Esk Valley Camphill Community	25,000	–	25,000
North Yorkshire County Council	–	4,363	4,363
	<u>25,078</u>	<u>4,363</u>	<u>29,441</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations from individuals	3,040	1,000	4,040
Donations from giving platforms	200	2,070	2,270
Donations from charities and trusts	–	145	145
Grants			
Esk Valley Camphill Community	25,000	–	25,000
North Yorkshire County Council	–	7,054	7,054
	<u>28,240</u>	<u>10,269</u>	<u>38,509</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Parental contributions to primary school fees	–	–	31,531	31,531

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	849	849	4,037	4,037
Art and card sales income	–	–	321	321
Letting and licensing	–	–	400	400
	<u>849</u>	<u>849</u>	<u>4,758</u>	<u>4,758</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	212	212	26	26

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	–	–	6	6

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Primary School Education	62,953	4,363	67,316
Support costs	8,203	–	8,203
	<u>71,156</u>	<u>4,363</u>	<u>75,519</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Primary School Education	52,062	7,199	59,261
Support costs	9,419	–	9,419
	<u>61,481</u>	<u>7,199</u>	<u>68,680</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Primary School Education	67,316	6,266	73,582	65,847
Governance costs	–	1,937	1,937	2,833
	<u>67,316</u>	<u>8,203</u>	<u>75,519</u>	<u>68,680</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

12. Analysis of support costs

	Primary School Education £	Governance £	Total 2023 £	Total 2022 £
Premises	1,193	–	1,193	887
Finance costs	34	–	34	44
Governance costs	–	1,937	1,937	2,833
Amortisation	2,834	–	2,834	2,833
Computer supplies and software	1,601	–	1,601	955
Subscriptions	–	–	–	960
Training	604	–	604	402
Legal and professional fees	–	–	–	480
Travel expenses	–	–	–	25
	<u>6,266</u>	<u>1,937</u>	<u>8,203</u>	<u>9,419</u>

In the current and previous year, included in support costs were governance costs as follows:

	2023 £	2022 £
Independent Examiners fees	1,924	2,070
Companies House fees	13	13
Penalties	–	750
	<u>1,937</u>	<u>2,833</u>

13. Net (expenditure)/income

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

	2023 £	2022 £
Amortisation of intangible assets	<u>2,834</u>	<u>2,833</u>

14. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,924</u>	<u>2,070</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	48,560	50,097
Social security costs	1,709	966
Employer contributions to pension plans	415	268
	<u>50,684</u>	<u>51,331</u>

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Teaching	4	4
Administration	1	1
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

None of the Trustees received any emoluments or reimbursed expenses during the current or previous year.

One (2022 - three) of the Trustees was reimbursed expenses in respect of equipment and support costs totalling £199 (2022 food, equipment, subscriptions and Companies House fees - £640) during the year.

17. Intangible assets

	Website developmen t
	£
Cost	
At 1 September 2022 and 31 August 2023	<u>8,500</u>
Amortisation	
At 1 September 2022	5,666
Charge for the year	2,834
At 31 August 2023	<u>8,500</u>
Carrying amount	
At 31 August 2023	<u>—</u>
At 31 August 2022	<u>2,834</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

18. Debtors

	2023	2022
	£	£
Trade debtors	4,310	9,036
Prepayments and accrued income	–	400
Other debtors	2,070	2,070
	<u>6,380</u>	<u>11,506</u>

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,621	2,013
Social security and other taxes	1,201	894
Other creditors	102	67
	<u>2,924</u>	<u>2,974</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £415 (2022: £268).

21. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022	Income £	Expenditure £	At 31 August 2023
General funds	<u>88,802</u>	<u>26,139</u>	<u>(71,156)</u>	<u>43,785</u>

	At 1 September 2021	Income £	Expenditure £	At 31 August 2022
General funds	<u>85,734</u>	<u>64,555</u>	<u>(61,487)</u>	<u>88,802</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
Local Authority Education Fund	–	4,363	(4,363)	–
Hardship Fund	3,070	–	–	3,070
School Equipment Fund	–	–	–	–
	<u>3,070</u>	<u>4,363</u>	<u>(4,363)</u>	<u>3,070</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
Local Authority Education Fund	–	7,054	(7,054)	–
Hardship Fund	–	3,070	–	3,070
School Equipment Fund	–	145	(145)	–
	–	<u>10,269</u>	<u>(7,199)</u>	<u>3,070</u>

Local Authority Education Fund - The Local Authority Education Fund was a grant to support the provision early years funding to children aged 3 to 5 years.

Hardship Fund - The Hardship Fund was a fundraising appeal dedicated to help parents who have found themselves in financial difficulty, due either to the impact of covid-19 or to other significant changes in their circumstances.

School Equipment Fund - The School Equipment Fund was an application to a charity trust to acquire school equipment which was bought during the year.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	–	–	–
Current assets	46,709	3,070	49,779
Creditors less than 1 year	(2,924)	–	(2,924)
Net assets	<u>43,785</u>	<u>3,070</u>	<u>46,855</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	2,834	–	2,834
Current assets	88,941	3,070	92,011
Creditors less than 1 year	(2,973)	–	(2,973)
Net assets	<u>88,802</u>	<u>3,070</u>	<u>91,872</u>

ESKDALE COMMUNITY TRUST FOR EDUCATION LIMITED

England & Wales - Charity number 510414

Accounts

COMPANY REGISTRATION NUMBER: 01367943
CHARITY REGISTRATION NUMBER: 510414

Eskdale Community Trust for Education Limited
A Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022

HARRISON HOLT
Chartered Accountants
High Park Farm
Kirkbymoorside
York
YO62 7HS

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Eskdale Community Trust for Education Limited	
Charity registration number	510414	
Company registration number	01367943	
Principal office and registered office	The Village College Botton Village Danby Whitby North Yorkshire YO21 2NJ	
The trustees	Linda Parker Christine Reid Catherine Van Dam Jane Pearson Mark Ellison Sara Lucassen Tristan Zipfel Philippa Kane	(Resigned 31 December 2022) (Resigned 20 May 2023) (Resigned 6 February 2022) (Resigned 1 November 2021) (Resigned 13 March 2023) (Appointed 15 July 2022) (Appointed 7 September 2022)
Bankers	Tridos Bank Deanery Road Bristol BS1 5AS	
Company secretary	Claire Kilvert-Jones	
Independent examiner	Philip J H Holt FCA FCIE High Park Farm Kirkbymoorside York YO62 7HS	

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Structure, governance and management

Governing Documents

The company is a charitable company limited by guarantee and does not have a share capital. The company is governed by its Memorandum and Articles of Association dated 11 May 1978 and amended on 17 June 2019.

Organisational Structure

The charitable company is administered by a Board of Trustees. The Board employs staff and the Trustees run the day to day operations of the charitable company.

We recruited two new trustees in this period, one with significant experience in primary education in the state system and another who lives in the local community and wishes to support the school's to offer Steiner Waldorf education in the area. This is part of a plan to strengthen our Council and bring in additional skills. We have created new sub-committees of trustees and trust members to tackle promotion and fundraising. We intend to create an Education Committee made up of trustees and staff to better fulfil our statutory responsibilities as school managers.

Trustees continued to meet regularly online, with monthly scheduled meetings. We hope to resume at least some face-to-face meetings soon.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Structure, governance and management *(continued)*

The methods adopted for the recruitment and appointment of new Trustees

During the year, the Charity was governed by five Trustees. If a vacancy should occur on the Board of Trustees or a suitable opportunity arises, a meeting will then be held to discuss the possible candidates. Following a discussion and vote, the Board would then appoint a new member. The term of office is for an undetermined length of time and can be terminated with agreement of the Trustees.

The policies and procedures adopted for the induction and training of trustees

At present there are no formal policies and procedures for the induction and training of new trustees. These will be developed as and when a new trustee is appointed but any new trustee would, in any event, be directed to the Charity Commission Guidance "The Essential Trustee: What you need to know, what you need to do"(CC3), published in May 2018 and they would receive a briefing from the Chair which gives the necessary information about the Charity, its mission statement, strategic objectives, the history of the charity and be given a copy of the Memorandum and Articles of Association and a Code of Conduct for Trustees.

The methods adopted for the recruitment and appointment of new Trustees

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Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed.

The Trustees are satisfied that there are systems in place to mitigate exposure to these major risks.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Objectives and activities

The principal charitable object of Eskdale Community Trust for Education Limited was:

To make available to the public, education founded on the educational principles of the late Dr. Rudolf Steiner.

The Eskdale Community Trust for Education exists to provide a broad range of Waldorf-based educational activities in the Esk Valley and surrounding area. Currently our main activity is primary education (we run the Moorland Waldorf School in North Yorkshire), although, in addition, we offer some activities for adult learners.

In 2021-2022, the school had 9 pupils in kindergarten and 8 in the main class. In 2021, we extended our age range from age 2 to age 11.

In that year, we had three salaried teaching staff, one salaried administrator and a small team of voluntary teachers.

Achievements and performance

The school opened as planned in September 2021, following two years heavily influenced by the pandemic. The school community eagerly anticipated a return to normalcy, underpinned by strict adherence to Covid-related guidelines and preventive measures.

The 2021/22 school year started with a healthy number of pupils both at Main Class (8 pupils) and Kindergarten (9 pupils). A 'Stay & Play' provision was also available on Fridays, attracting regular attendance from local families.

The Board of Trustees discussed the potential expansion of Kindergarten services, including extending the operating days and introducing lunchtime and afternoon sessions. Subsequently, an action plan was established to execute these extended services from September 2022, focusing on the 2022/23 school year.

In December 2021, the school successfully hosted an Advent fair event that garnered very strong participation and collected over £2,500 in donations. The school remains committed to offering high-quality, affordable Waldorf Education to families in the North-East of England. Our school fees are set at the lowest level of any Waldorf school in the country (£3,500 per annum).

In November 2022, the Trust initiated a campaign to recruit new Trustees, specifically targeting individuals with specialised skills in Education, Fundraising, Finance, and HR to support the school's future progression.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Achievements and performance *(continued)*

Ofsted Inspection

The school underwent a two-part Ofsted inspection in February 2022 and March 2022. The inspection concluded negatively, resulting in an 'Inadequate' rating for the school. Notably, the report expressed concerns about the school's Safeguarding arrangements and Curriculum.

In response, the school formulated a detailed Action Plan outlining improvements based on Ofsted's assessment. Collaborating with the Steiner Waldorf Schools Fellowship, the team developed a strategy integrating best practices from other Waldorf institutions nationwide. The Action Plan was formally submitted to the Department of Education in June 2022. To facilitate the effective execution of the Action Plan, Laura Linklater was recruited as an Education Coordinator in late August 2022. Laura will collaborate closely with the Trustees and the Steiner Waldorf Schools Fellowship, focusing particularly on enhancing Safeguarding and Curriculum as specified in the Ofsted report.

The negative outcome of the Ofsted inspection was a strong disappointment. The experience of the inspection itself had a significant impact on the team, resulting in high levels of stress and emotional pressure.

However the team promptly implemented remedial actions. The period ending August 2022 finished on a more positive note, with a clear course of action documented by the Action Plan submitted to Department of Education. The team is confident that tangible improvement will be demonstrated to Ofsted at the follow-up inspection, expected before the end of the 2022.

Departures of key personnel and closure of the Main Class for school year 2022/23

Shortly after the Ofsted inspection, the two Main Class teachers decided to resign from their positions, their effective departure taking place after the end of the Summer Term.

The Trust immediately launched a recruitment process for a Teacher for the Main Class (school year 2022/23). Unfortunately, after several months of search, the Trust was unable to secure a new Teacher. This is despite having broadened the search to a wider range of profiles, including qualified teachers who would be willing to train to become a Steiner teacher. While most of our volunteer teachers from the Esk Valley Camphill Community remained committed, this would not be enough to cover the full Steiner Waldorf curriculum and a full timetable.

In June 2022, considering the need to urgently provide visibility to families on plans for schoolyear 2022/23, and considering that it was absolutely essential to the continuation of the Main Class to find a teacher, the Trustees made the difficult decision to announce the closure of the Main Class for school-year 2022/23.

The Kindergarten would remain open for schoolyear 2022/23, thanks to its Main Teacher agreeing to continue in the role and to the successful recruitment of an assistant Teacher. Due to the closure of the Main Class, a number of children previously engaged in Kindergarten would no longer be able to attend next year. At the end of the period ending August 2022, it appeared that the Kindergarten would be able to operate, albeit with a reduced number of pupils (about 5).

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Achievements and performance *(continued)*

Finance

The Trust has continued to stabilise its finances during this period, broadly achieving breakeven after gradually reducing a historic deficit.

The school has continued to benefit from the essential support of the Esk Valley Camphill Community, contributing a £25,000 annual grant to the school. The school has also benefited from the contributions of a strong team of volunteers, and from the generosity of the families in our school and wider community, our alumni and our supporters.

The Trust also started fundraising for a Hardship fund dedicated to help parents who have found themselves in financial difficulty, due either to the impact of covid-19 or to other significant changes in their circumstances. Just over £3,000 have been raised in early 2022, enabling special provisions to be provided to several families, ensuring their children would be able to continue benefiting from Waldorf Education.

Financial review

During the period, the Charity received donations amounting to £6,455 (2021 - £2,307) and grant funding totalling £32,054 (2021 - £38,433).

The total expenditure on charitable activities amounted to £65,847 (2021 - £55,859) with governance and other resources expensed totalled £2,833 (2021 - £2,026) during the year.

The total reserves at the year end stand at £91,872 (2021 - £85,734). The total fixed assets of the charity amounted to £2,834 (2021 - £5,667).

Policy on reserves

The Board of Trustees has traditionally held in reserve what it estimates would be the cost of closing the school were it no longer viable. At the time of writing this report (May 2023) we are planning to write a new reserves policy, based on Charity Commission guidance, which will be published on the Moorland Waldorf School website when it is complete.

The trustees keep the viability of the charity under constant review and consider that we will be able to build our resources over the coming three-year period by continued careful management of our finances, promotion of Moorland Waldorf School and all other ECTE activities, and by developing new income streams. Our goal is to continue to be able to fund the activities of the charity into the foreseeable future. All trustees are aware of our responsibilities as charity trustees to manage our funds wisely.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Plans for future periods

Looking ahead

The period ending August 2022 has been challenging for the school. The need to act decisively on the back of a negative Ofsted inspection, while dealing with the departure of the Main Class Teachers, has led to the reluctant decision to close temporarily the Main Class.

At the start of school year 2022/23, the school will be refocused on a Kindergarten only, with a reduced number of pupils. This will allow the school to rebuild a strong foundation, starting with the execution of the Action Plan submitted to the Department of Education in June 2022, which should enable significant improvements to be recognised at the next Ofsted inspection.

From there, the intention is to build from the Kindergarten upwards, eventually reopening a Main Class. The team of Trustees have been actively preparing a new long term vision for the school, along with a development plan which will be shared accordingly.

The Trustees, the school team, the Esk Valley Camphill Community and the community of families, alumni and friends remain fully committed to the future of the Moorland Waldorf School and its mission of providing high quality, affordable Waldorf education in the North East of England.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 May 2023 and signed on behalf of the board of trustees by:

TRISTAN ZIPFEL
Trustee

PHILIPPA KANE
Trustee

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Eskdale Community Trust for Education Limited

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Eskdale Community Trust for Education Limited ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

PHILIP J H HOLT FCA FCIE
Independent Examiner

High Park Farm
Kirkbymoorside
York
YO62 7HS

26 May 2023

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	28,240	10,269	38,509	46,240
Charitable activities	6	31,531	–	31,531	12,619
Other trading activities	7	4,758	–	4,758	789
Investment income	8	26	–	26	44
Total income		<u>64,555</u>	<u>10,269</u>	<u>74,824</u>	<u>59,692</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	6	–	6	–
Expenditure on charitable activities	10,11	<u>61,481</u>	<u>7,199</u>	<u>68,680</u>	<u>57,885</u>
Total expenditure		<u>61,487</u>	<u>7,199</u>	<u>68,686</u>	<u>57,885</u>
Net income and net movement in funds		<u>3,068</u>	<u>3,070</u>	<u>6,138</u>	<u>1,807</u>
Reconciliation of funds					
Total funds brought forward		85,734	–	85,734	83,927
Total funds carried forward		<u>88,802</u>	<u>3,070</u>	<u>91,872</u>	<u>85,734</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Statement of Financial Position

31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	17	2,834	5,667
Current assets			
Debtors	18	11,506	5,000
Cash at bank and in hand		80,506	78,336
		<u>92,012</u>	<u>83,336</u>
Creditors: amounts falling due within one year	19	<u>2,974</u>	<u>3,269</u>
Net current assets		<u>89,038</u>	<u>80,067</u>
Total assets less current liabilities		<u>91,872</u>	<u>85,734</u>
Net assets		<u>91,872</u>	<u>85,734</u>
Funds of the charity			
Restricted funds		3,070	–
Unrestricted funds		<u>88,802</u>	<u>85,734</u>
Total charity funds	22	<u>91,872</u>	<u>85,734</u>

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 May 2023, and are signed on behalf of the board by:

SARA LUCASSEN
Trustee

TRISTAN ZIPFEL
Trustee

The notes on pages 11 to 22 form part of these financial statements.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Village College, Botton Village, Danby, Whitby, North Yorkshire, YO21 2NJ.

2. Statement of compliance

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Eskdale Community Trust for Education Limited constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and rounded to the nearest £1.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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.

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 the levels of future funding and expenditure on charitable activities.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website development - 33% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

4. Limited by guarantee

Eskdale Community Trust for Education Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations from individuals	3,040	1,000	4,040
Donations from giving platforms	200	2,070	2,270
Donations from charities and trusts	–	145	145
Legacies			
Estate of Mr J P Critchley	–	–	–
Estate of Miss P A Billinton	–	–	–
Grants			
Esk Valley Camphill Community	25,000	–	25,000
Coventry University Enterprises Limited	–	–	–
North Yorkshire County Council	–	7,054	7,054
Government grant income	–	–	–
	<u>28,240</u>	<u>10,269</u>	<u>38,509</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations from individuals	807	1,500	2,307
Donations from giving platforms	–	–	–
Donations from charities and trusts	–	–	–
Legacies			
Estate of Mr J P Critchley	500	–	500
Estate of Miss P A Billinton	5,000	–	5,000
Grants			
Esk Valley Camphill Community	25,000	–	25,000
Coventry University Enterprises Limited	–	3,400	3,400
North Yorkshire County Council	–	8,971	8,971
Government grant income	1,062	–	1,062
	<u>32,369</u>	<u>13,871</u>	<u>46,240</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Parental contributions to primary school fees	31,531	31,531	12,619	12,619

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	4,037	4,037	–	–
Art and card sales income	321	321	89	89
Letting and licensing	400	400	700	700
	<u>4,758</u>	<u>4,758</u>	<u>789</u>	<u>789</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	26	26	44	44

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	6	6	–	–

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Primary School Education	52,062	7,199	59,261
Support costs	9,419	–	9,419
	<u>61,481</u>	<u>7,199</u>	<u>68,680</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Primary School Education	39,672	8,971	48,643
Support costs	9,242	–	9,242
	<u>48,914</u>	<u>8,971</u>	<u>57,885</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Primary School Education	59,261	6,586	65,847	55,859
Governance costs	–	2,833	2,833	2,026
	<u>59,261</u>	<u>9,419</u>	<u>68,680</u>	<u>57,885</u>

12. Analysis of support costs

	Primary School Education £	Governance £	Total 2022 £	Total 2021 £
Premises	887	–	887	195
Finance costs	44	–	44	32
Governance costs	–	2,833	2,833	2,026
Amortisation	2,833	–	2,833	2,833
Computer supplies and software	955	–	955	1,266
Office equipment expensed	–	–	–	598
Subscriptions	960	–	960	1,000
Training	402	–	402	320
Legal and professional fees	480	–	480	972
Travel expenses	25	–	25	–
	<u>6,586</u>	<u>2,833</u>	<u>9,419</u>	<u>9,242</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

12. Analysis of support costs *(continued)*

In the current and previous year, included in support costs were governance costs as follows:

	2022	2021
	£	£
Independent Examiners fees	2,070	2,000
Companies House fees	13	26
Penalties	750	–
	<u>2,833</u>	<u>2,026</u>

13. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Amortisation of intangible assets	<u>2,833</u>	<u>2,833</u>

14. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,070</u>	<u>2,000</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	50,097	45,528
Social security costs	966	1,861
Employer contributions to pension plans	268	486
	<u>51,331</u>	<u>47,875</u>

The average head count of employees during the year was 5 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Teaching	4	2
Administration	1	1
	<u>5</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

16. Trustee remuneration and expenses

None of the Trustees received any emoluments or reimbursed expenses during the current or previous year.

One (2021 - three) of the Trustees was reimbursed expenses in respect of equipment and support costs totalling £199 (2021 food, equipment, subscriptions and Companies House fees - £640) during the year.

17. Intangible assets

	Website development £
Cost	
At 1 September 2021 and 31 August 2022	<u>8,500</u>
Amortisation	
At 1 September 2021	2,833
Charge for the year	<u>2,833</u>
At 31 August 2022	<u>5,666</u>
Carrying amount	
At 31 August 2022	<u>2,834</u>
At 31 August 2021	<u>5,667</u>

18. Debtors

	2022	2021
	£	£
Trade debtors	9,036	–
Prepayments and accrued income	400	5,000
Other debtors	<u>2,070</u>	–
	<u>11,506</u>	<u>5,000</u>

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,013	2,000
Social security and other taxes	894	1,174
Other creditors	67	95
	<u>2,974</u>	<u>3,269</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £268 (2021: £486).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	<u>1,062</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
General funds	<u>85,734</u>	<u>64,555</u>	<u>(61,487)</u>	<u>–</u>	<u>88,802</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
General funds	<u>83,927</u>	<u>45,821</u>	<u>(48,914)</u>	<u>4,900</u>	<u>85,734</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
Local Authority Education Fund	–	7,054	(7,054)	–	–
Website and Digital Mag Fund	–	–	–	–	–
Hardship Fund	–	3,070	–	–	3,070
School Equipment Fund	–	145	(145)	–	–
	–	<u>10,269</u>	<u>(7,199)</u>	–	<u>3,070</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Local Authority Education Fund	–	8,971	(8,971)	–	–
Website and Digital Mag Fund	–	4,900	–	(4,900)	–
Hardship Fund	–	–	–	–	–
School Equipment Fund	–	–	–	–	–
	–	<u>13,871</u>	<u>(8,971)</u>	<u>(4,900)</u>	–

Local Authority Education Fund - The Local Authority Education Fund was a grant to support the provision early years funding to children aged 3 to 5 years.

Website & Digital Mag - The Website & Digital Mag Fund was part of the Digital Advantage Project, managed by Coventry University Enterprise Limited and part funded by the European Regional Development Fund. This fund was awarded to provide the Charity with a new website and to update the "A Year and a Day" website and magazine.

Hardship Fund - The Hardship Fund was a fundraising appeal dedicated to help parents who have found themselves in financial difficulty, due either to the impact of covid-19 or to other significant changes in their circumstances.

School Equipment Fund - The School Equipment Fund was an application to a charity trust to acquire school equipment which was bought during the year.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	2,834	–	2,834
Current assets	88,941	3,070	92,011
Creditors less than 1 year	(2,973)	–	(2,973)
Net assets	<u>88,802</u>	<u>3,070</u>	<u>91,872</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	5,667	–	5,667
Current assets	83,336	–	83,336
Creditors less than 1 year	(3,269)	–	(3,269)
Net assets	<u>85,734</u>	<u>–</u>	<u>85,734</u>

ESKDALE COMMUNITY TRUST FOR EDUCATION LIMITED

England & Wales - Charity number 510414

Accounts

COMPANY REGISTRATION NUMBER: 01367943
CHARITY REGISTRATION NUMBER: 510414

Eskdale Community Trust for Education Limited
A Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

HARRISON HOLT
Chartered Accountants
High Park Farm
Kirkbymoorside
York
YO62 7HS

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

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Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Eskdale Community Trust for Education Limited	
Charity registration number	510414	
Company registration number	01367943	
Principal office and registered office	The Village College Botton Village Danby Whitby North Yorkshire YO21 2NJ	
The trustees	Linda Parker Christine Reid Catherine Van Dam Jane Pearson Mark Ellison Sara Lucassen	Chair (Resigned 31 January 2022) (Served from 1 February 2021 to 1 November 2021) (Appointed 1 November 2020) (Appointed 1 November 2020)
Bankers	Tridos Bank Deanery Road Bristol BS1 5AS	
Company secretary	Claire Kilvert-Jones	
Independent examiner	Philip J H Holt FCA FCIE High Park Farm Kirkbymoorside York YO62 7HS	

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Structure, governance and management

Governing Documents

The company is a charitable company limited by guarantee and does not have a share capital. The company is governed by its Memorandum and Articles of Association dated 11 May 1978 and amended on 17 June 2019.

Organisational Structure

The charitable company is administered by a Board of Trustees. The Board employs staff and the Trustees run the day to day operations of the charitable company.

We recruited two new trustees in this period, one with significant experience in primary education in the state system and another who lives in the local community and wishes to support the school's to offer Steiner Waldorf education in the area. This is part of a plan to strengthen our Council and bring in additional skills. We have created new sub-committees of trustees and trust members to tackle promotion and fundraising. We currently (May 2022) intend to create an Education Committee made up of trustees and staff to better fulfil our statutory responsibilities as school managers.

Trustees continued to meet regularly online, with monthly scheduled meetings. We hope to resume at least some face-to-face meetings soon.

The methods adopted for the recruitment and appointment of new Trustees

The Charity is currently governed by five Trustees. If a vacancy should occur on the Board of Trustees or a suitable opportunity arises, a meeting will then be held to discuss the possible candidates. Following a discussion and vote, the Board would then appoint a new member. The term of office is for an undetermined length of time and can be terminated with agreement of the Trustees.

The policies and procedures adopted for the induction and training of trustees

At present there are no formal policies and procedures for the induction and training of new trustees. These will be developed as and when a new trustee is appointed but any new trustee would, in any event, be directed to the Charity Commission Guidance "The Essential Trustee: What you need to know"(CC3), published in March 2012 and they would receive a briefing from the Chair which gives the necessary information about the Charity, its mission statement, strategic objectives, the history of the charity and be given a copy of the Memorandum and Articles of Association and a Code of Conduct for Trustees.

Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed.

The Trustees are satisfied that there are systems in place to mitigate exposure to these major risks.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Objectives and activities

The Eskdale Community Trust for Education exists to provide a broad range of Waldorf -based educational activities in the Esk Valley and surrounding area. Currently our main activity is primary education (we run the Moorland Waldorf School in North Yorkshire), although in addition we offer some activities for adult learners.

In 2020-2021 the school had 11 pupils in kindergarten and 9 in the main class. In 2020, we extended our age range from age 2 to age 11.

In that year we had three salaried teaching staff, one salaried administrator and a small team of voluntary teachers.

The period was, like the previous year, dominated by the coronavirus pandemic, which led to both school closures and staff absences.

Our constitution also includes the provision of a broader range of educational activities in and around Eskdale. This type of activity did not happen in the period in question due to the pandemic.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Achievements and performance

Coronavirus closure

The school opened as planned in September 2020. There was a great deal to put in place around Covid health and safety, and the situation was constantly monitored. The entire school community was pleased that the school had reopened, and that life appeared to be going back to a kind of normality. However, as the term progressed it became clear that Covid levels were rising dramatically, especially after the October 2020 half term break.

The school closed for the Christmas break just before the second lockdown was announced. Over that break we took the difficult decision to close the school entirely from the beginning of the spring term (January 2021). At this time schools were expected to remain open for vulnerable children and the families of key workers. Despite having children of key workers in our school community, trustees considered that as our school is situated in a care village for adults with learning disabilities and that some of our children come from carers' families, that there was a high risk in keeping the school open. This led to some discontent among families, and we agreed to keep the situation under constant review. In late January we decided to reopen to the children of key workers, after a two-week February half-term break, on 1st March and to all children, in line with government policy, on 8th March. To compensate for lost time, the Easter holiday was shortened, and children had an extra week of teaching in in the summer term.

During this second closure, we supported all children in our main class through a mixture of online learning and work packs.

Stability

School numbers remained low but relatively stable through this reporting period.

Three pupils left the school in August 2021, two to move on to secondary education, another to do her final year of primary education in a local state school to facilitate a move to secondary education in 2022.

Recent years were overshadowed by uncertainty regarding whether we could remain in our current premises. Botton Village College, where we are based, belongs to the Camphill Village Trust (CVT) and we have been obliged to renegotiate our tenancy annually. In March 2020 we finally agreed a three- year lease with CVT. There has been a delay on this but at the time of writing this report (May 2022) we are finalising the lease.

The Council (Board of Trustees) continued to meet regularly throughout the period, with more frequent meetings than usual to ensure full compliance with all the government's coronavirus measures for schools.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*

Finance

We have continued to stabilise our finances during this period, gradually reducing a historic deficit. Our aim is to bring the Trust to a stable financial position and then begin to rebuild our reserves.

The Esk Valley Camphill Community (EVCC) makes an annual grant of £25,000 to the school. Children from the community attend the school and EVCC has a vested interest in ensuring the school continues to thrive. This helps to give us a firm base upon which to plan. We have kept fees as affordable as we can and there were no fee increases in the period.

Because of the coronavirus closures, we were not able to run any of our usual fundraising activities in the school after January 2020. Our first event post pandemic was the Advent Fair in December 2021.

In this reporting year, the Trust was fortunate to receive a European Union business grant towards digital development and we were able to fund a new website.

It is our aim to keep our school fees as affordable as possible; diversifying our activities is one way of bringing in additional income to the charity.

Achievements and performance

Although much of our activity continued to be constrained by the pandemic, we have been able to support the children in our school through distance learning and respond to the needs of individual children during the closures, with extra support where possible. In periods when the school was open, staff have at times had to isolate because of Covid; some faced difficult family situations due to the illness. We have done our best to support these staff and to keep the school open whenever possible. This is no mean feat with such small staff numbers.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Financial review

During the period, the Charity received donations amounting to £2,307 (2020 - £6,593) and grant funding totalling £38,433 (2020 - £35,598).

The total expenditure on charitable activities amounted to £55,859 (2020 - £63,093) with governance and other resources expensed totalled £2,026 (2020 - £200) during the year.

The total reserves at the year end stand at £85,734 (2020 - £83,927). The total fixed assets of the charity amounted to £5,667 (2020 - £-).

Policy on reserves

The Board of Trustees has traditionally held in reserve what it estimates would be the cost of closing the school were it no longer viable. At the time of writing this report (May 2022) we are planning to write a new reserves policy, based on Charity Commission guidance, which will be published on the Moorland Waldorf School website when it is complete.

The trustees keep the viability of the charity under constant review and consider that we will be able to build our resources over the coming three-year period by continued careful management of our finances, promotion of Moorland Waldorf School and all other ECTE activities, and by developing new income streams. Our goal is to continue to be able to fund the activities of the charity into the foreseeable future. All trustees are aware of our responsibilities as charity trustees to manage our funds wisely.

Plans for future periods

Looking ahead

The Esk Valley Camphill Community continues to grow and with more co-worker families with small children in the village, we can see our school numbers beginning to grow again over the next few years. Our volunteer teachers come from the community and this contribution is crucial to the success of the school.

Our medium-term plan is to bring in additional income and fulfil our charitable aim of broad educational opportunities by providing informal educational activities for both adults and children. This has been our goal for some time but was significantly affected by the pandemic. In 2020-21 we still had to keep plans on hold, but we are now revisiting them, and this type of development is still very much on our agenda. At the time of writing this report we have a weekly adult literacy class running in the summer term.

The very rural location of our school means that we must be realistic about attracting children from outside our immediate area. However, we continue to promote the school to get ourselves better known in the area. We believe that there are families who will be interested in what our school offers, especially post pandemic. We also know that there are a considerable number of home-schooled children in the area and are looking at ways that we might offer short courses or additional support to families who are home schooling.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 May 2022 and signed on behalf of the board of trustees by:

LINDA PARKER

Trustee

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Eskdale Community Trust for Education Limited

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Eskdale Community Trust for Education Limited ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

PHILIP J H HOLT FCA FCIE

Independent Examiner

High Park Farm
Kirkbymoorside
York
YO62 7HS

29 May 2022

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds (restated)
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	32,369	13,871	46,240	89,608
Charitable activities	6	12,619	–	12,619	9,668
Other trading activities	7	789	–	789	440
Investment income	8	44	–	44	26
Total income		<u>45,821</u>	<u>13,871</u>	<u>59,692</u>	<u>99,742</u>
Expenditure					
Expenditure on charitable activities	9,10	48,914	8,971	57,885	63,293
Total expenditure		<u>48,914</u>	<u>8,971</u>	<u>57,885</u>	<u>63,293</u>
Net income		<u>(3,093)</u>	<u>4,900</u>	<u>1,807</u>	<u>36,449</u>
Transfers between funds		4,900	(4,900)	–	–
Net movement in funds		<u>1,807</u>	<u>–</u>	<u>1,807</u>	<u>36,449</u>
Reconciliation of funds					
Total funds brought forward		83,927	–	83,927	47,478
Total funds carried forward		<u>85,734</u>	<u>–</u>	<u>85,734</u>	<u>83,927</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Statement of Financial Position

31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	17	5,667	–
Current assets			
Debtors	18	5,000	–
Cash at bank and in hand		78,336	84,127
		<u>83,336</u>	<u>84,127</u>
Creditors: amounts falling due within one year	19	<u>3,269</u>	<u>200</u>
Net current assets		<u>80,067</u>	<u>83,927</u>
Total assets less current liabilities		<u>85,734</u>	<u>83,927</u>
Net assets		<u>85,734</u>	<u>83,927</u>
Funds of the charity			
Unrestricted funds		<u>85,734</u>	<u>83,927</u>
Total charity funds	22	<u>85,734</u>	<u>83,927</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29 May 2022, and are signed on behalf of the board by:

LINDA PARKER

Trustee

The notes on pages 11 to 21 form part of these financial statements.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Village College, Botton Village, Danby, Whitby, North Yorkshire, YO21 2NJ.

2. Statement of compliance

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Eskdale Community Trust for Education Limited constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and rounded to the nearest £1.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Changes in formats

The comparative figures have been restated to more accurately present them in accordance with the Statement of Recommended Practice applicable to charities. The opening reserves and balance sheet are not amended and the comparative changes relate to the Statement of Financial Activities and the relevant notes to the financial statements.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

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.

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 the levels of future funding and expenditure on charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website development - 33% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

4. Limited by guarantee

Eskdale Community Trust for Education Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations			
Donations from individuals	807	1,500	2,307
Legacies			
Estate of Miss B Palmer	–	–	–
Estate of Mr J P Critchley	500	–	500
Estate of Miss P A Billinton	5,000	–	5,000
Grants			
Esk Valley Camphill Community	25,000	–	25,000
Coventry University Enterprises Limited	–	3,400	3,400
North Yorkshire County Council	–	8,971	8,971
Government grant income	1,062	–	1,062
	<u>32,369</u>	<u>13,871</u>	<u>46,240</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£
Donations			
Donations from individuals	6,593	–	6,593
Legacies			
Estate of Miss B Palmer	47,417	–	47,417
Estate of Mr J P Critchley	–	–	–
Estate of Miss P A Billinton	–	–	–
Grants			
Esk Valley Camphill Community	25,000	–	25,000
Coventry University Enterprises Limited	–	–	–
North Yorkshire County Council	–	6,218	6,218
Government grant income	4,380	–	4,380
	<u>83,390</u>	<u>6,218</u>	<u>89,608</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

6. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Parental contributions to primary school fees	12,619	12,619	5,035	5,035
Adult education fees	–	–	4,633	4,633
	<u>12,619</u>	<u>12,619</u>	<u>9,668</u>	<u>9,668</u>

7. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Art and card sales income	89	89	440	440
Letting and licensing	700	700	–	–
	<u>789</u>	<u>789</u>	<u>440</u>	<u>440</u>

8. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Bank interest receivable	<u>44</u>	<u>44</u>	<u>26</u>	<u>26</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Primary School Education	39,672	8,971	48,643
Support costs	<u>9,242</u>	<u>–</u>	<u>9,242</u>
	<u>48,914</u>	<u>8,971</u>	<u>57,885</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£
Primary School Education	55,227	6,218	61,445
Support costs	<u>1,848</u>	<u>–</u>	<u>1,848</u>
	<u>57,075</u>	<u>6,218</u>	<u>63,293</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020 <i>(restated)</i>
	£	£	£	£
Primary School Education	48,643	7,216	55,859	63,093
Governance costs	–	2,026	2,026	200
	<u>48,643</u>	<u>9,242</u>	<u>57,885</u>	<u>63,293</u>

11. Analysis of support costs

	Primary School Education	Governance	Total 2021	Total 2020 <i>(restated)</i>
	£	£	£	£
Premises	195	–	195	–
Finance costs	32	–	32	38
Governance costs	–	2,026	2,026	200
Amortisation	2,833	–	2,833	–
Computer supplies and software	1,266	–	1,266	619
Office equipment expensed	598	–	598	–
Subscriptions	1,000	–	1,000	903
Training	320	–	320	–
Legal and professional fees	972	–	972	88
	<u>7,216</u>	<u>2,026</u>	<u>9,242</u>	<u>1,848</u>

In the current and previous year, included in support costs were governance costs as follows:

	2021	2020 <i>(restated)</i>
	£	£
Independent Examiners fees	2,000	200
Companies House fees	26	–
	<u>2,026</u>	<u>200</u>

12. Net income

Net income is stated after charging/(crediting):

	2021	2020 <i>(restated)</i>
	£	£
Amortisation of intangible assets	<u>2,833</u>	<u>–</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

13. Independent examination fees

	2021	2020 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,000	200

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020 <i>(restated)</i>
	£	£
Wages and salaries	45,528	52,932
Social security costs	1,861	–
Employer contributions to pension plans	486	619
	<u>47,875</u>	<u>53,551</u>

The average head count of employees during the year was 4 (2020: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020 <i>(restated)</i>
	No.	No.
Teaching	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

None of the Trustees received any emoluments or reimbursed expenses during the previous year.

Three (2020 - none) of the Trustees were reimbursed expenses in respect of food, equipment, subscriptions and Companies House fees totalling £640 (2020 - £nil) during the current year.

16. Transfers between funds

The transfers during the year represents the restricted income received during the year of £4,900 used, in part, to acquire the website development of £8,500 which was capitalised during the year. The transfers during the year represent the cost of the website development of £8,500 capitalised during the year less the restricted income received during the year of £4,400

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

17. Intangible assets

	Website developmen t £
Cost	
Additions	8,500
At 31 August 2021	<u>8,500</u>
Amortisation	
Charge for the year	2,833
At 31 August 2021	<u>2,833</u>
Carrying amount	
At 31 August 2021	<u>5,667</u>
At 31 August 2020	<u>–</u>

18. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>5,000</u>	<u>–</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	–	200
Accruals and deferred income	2,000	–
Social security and other taxes	1,174	–
Other creditors	95	–
	<u>3,269</u>	<u>200</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £486 (2020: £619).

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020 <i>(restated)</i>
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>1,062</u>	<u>4,380</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income £	Expenditure £	Transfers £	At 31 August 2021
General funds	<u>83,927</u>	<u>45,821</u>	<u>(48,914)</u>	<u>4,900</u>	<u>85,734</u>

	At 1 September 2019	Income £	Expenditure £	Transfers £	At 31 August 2020
General funds	<u>47,478</u>	<u>93,524</u>	<u>(57,075)</u>	<u>–</u>	<u>83,927</u>

Restricted funds

	At 1 September 2020	Income £	Expenditure £	Transfers £	At 31 August 2021
Local Authority Education Fund	–	8,971	(8,971)	–	–
Website and Digital Mag Fund	–	4,900	–	(4,900)	–
	<u>–</u>	<u>13,871</u>	<u>(8,971)</u>	<u>(4,900)</u>	<u>–</u>

	At 1 September 2019	Income £	Expenditure £	Transfers £	At 31 August 2020 <i>(restated)</i>
Local Authority Education Fund	–	6,218	(6,218)	–	–
Website and Digital Mag Fund	–	–	–	–	–
	<u>–</u>	<u>6,218</u>	<u>(6,218)</u>	<u>–</u>	<u>–</u>

Eskdale Community Trust for Education Limited

A Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

22. Analysis of charitable funds *(continued)*

Local Authority Education Fund - The Local Authority Education Fund was a grant to support the provision early years funding to children aged 3 to 5 years.

Website & Digital Mag - The Website & Digital Mag Fund was part of the Digital Advantage Project, managed by Coventry University Enterprise Limited and part funded by the European Regional Development Fund. This fund was awarded to provide the Charity with a new website and to update the "A Year and a Day" website and magazine.

23. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Intangible assets	5,667	5,667
Current assets	83,336	83,336
Creditors less than 1 year	(3,269)	(3,269)
Net assets	<u>85,734</u>	<u>85,734</u>

	Unrestricted Funds £	Total Funds 2020 £
Intangible assets	—	—
Current assets	84,127	84,127
Creditors less than 1 year	(200)	(200)
Net assets	<u>83,927</u>	<u>83,927</u>

ESKDALE COMMUNITY TRUST FOR EDUCATION LIMITED

England & Wales - Charity number 510414

Accounts

Eskdale Community Trust for Education Ltd

Company Number 01367943

Registered Charity Number 510414

Financial Statements

For the year ending

31 August 2020

Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

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Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

Legal and Administrative Information

Name: Eskdale Community Trust for Education Limited

Company No: 01367943

Charity No: 510414

Address: The Village College
Botton Village
Danby, Whitby
North Yorkshire
YO21 2NJ

Trustees/Directors in the reporting period of 2019/2020: Christine Mary Reid
Linda Joyce Parker
Catherine Van Dam
Jon Timothy Kilpatrick (January - April 2020)

Company Secretary: Lydia Gill (from 30 April 2020) ((Previously vacant))

Governing Document: The Charity is operated under the rules of its Memorandum and Articles of Association dated 11 May 1978 and amended on 17 June 2019

Bankers: Triodos Bank

Independent Examiner: Kate Tully FMAAT FCIE AATQB
20 Ennerdale Crescent
Winlaton
Blaydon on Tyne
NE21 6PS

Names of Trustees and Secretary at the date the report was approved: Linda Parker
Christine Reid
Catherine Van Dam
Jane Pearson
Mark Ellison
Sara Lucassen
Claire Kilvert-Jones (Secretary)

Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

Trustees'/Directors' Annual Report

Objectives and Activities:

The Eskdale Community Trust for Education aims to provide Waldorf education in the Esk Valley and surrounding area. Currently our main activity is primary education.

The period from September 2019 to August 2020 was one of change and challenges for the Eskdale Community Trust for Education (ECTE). It was dominated by the first national lockdown (March – August 2020) of the coronavirus pandemic, which had a significant impact on both our school community and on our finances (see below).

Our main activity is to run a small Waldorf primary school, *Moorland Waldorf School*. In 2019-2020 this had 7 pupils in kindergarden and 12 in the main class. We had three salaried teaching staff, two salaried administrative staff and a small team of voluntary teachers.

A period of change

In September 2019, a new member of staff joined the school to take over the main class. This went smoothly for both the staff and the children and our new team member has integrated well. We saw some changes in our governing body (Council), losing one trustee in this period. We have found it difficult to recruit trustees in the last years but have had some success recently in finding new Council members (see below).

We had to introduce major changes in our teaching in order to support our children who were learning at home during the school closure. We moved all our meetings online and staff worked from home during the first lockdown. From June 2020 – August 2020 we planned for the re-opening of the school in September. There was a great deal of work – both on paper and in practice - around Covid health and safety.

Coronavirus closure

We closed the school a week before the main lockdown in late March 2020 began. Our school is at the heart of a community in which many vulnerable adults with learning disabilities live and work. Many of our staff and children live in shared accommodation with these villagers. As the pandemic hit, we felt that the only safe thing for us to do was to close completely, as we could not risk taking the virus into our local community. We did not reopen until September 2020. Some staff were furloughed (see below), others worked from home.

We supported all children in our main class through a mixture of online learning and work packs. Online learning was a challenge for everyone, as it is by and large against the Waldorf education ethos. However, staff and parents accepted that in the challenging circumstances we faced, a moderate amount of online learning was a practical way to keep teacher, children and parents in close contact.

Note: At the time of writing this report (May 2021), the school has undergone a second closure due to the pandemic (January – March 2021). We will report in full on the impact of this in the 20-21 annual report. A large proportion of school time has been lost to our pupils over two school years. Staff have worked hard to continue to support children and families and by and large, the children have coped well. We are very aware of the potential impact on the children, educationally, emotionally and psychologically. We continue to monitor all aspects of their progress and wellbeing. So far, the children are settling back into school well; our very small

Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

number of children means that each child gets more individual support than might be possible in a larger setting.

Stability

School numbers remained low but stable through this reporting period. In a time of huge uncertainty and anxiety we kept in constant touch with our staff, pupils and families, helping to maintain some normality in lives disrupted by the pandemic. No pupils left the school in this academic year.

Moorland Waldorf is now registered as a school for pupils from age 2 (extended to include 2yr olds in 2020) to age 11 with the Department for Education.

Recent years have been overshadowed by uncertainty regarding whether we could remain in our current premises. Botton Village College belongs to the Camphill Village Trust (CVT) and we have been obliged to renegotiate our tenancy annually. In March 2020 we finally agreed a three- year lease with CVT. Subsequently there has been some delay on this and at the time of writing this report (May 2021), we are still waiting to see a draft of the lease. However, we have no reason to believe that this will not be forthcoming and hope that our three-year period will begin at the time the lease is signed.

The Council (Board of Trustees) continued to meet regularly throughout the period, with more frequent meetings than usual in order to ensure full compliance with all the government's coronavirus measures for schools.

Finance

The first coronavirus lockdown had some impact on our fee income, although less than we feared. We did not charge any kindergarten fees as it was not possible for us to support such young children at home. We furloughed two members of kindergarten staff from March – August 2020, which helped see us through those months.

We work closely with the Esk Valley Camphill Community (EVCC) which runs a Shared Lives community in and around Botton Village where Moorland Waldorf School is based. Most of our pupils come from this community. From September 2019, EVCC has agreed to make an annual grant of £25,000 to the school. This is based on the number of children from EVCC in the school each year and will be revised annually. This helps to give us a firmer base upon which to plan.

We have gradually brought down our year-on-year deficit. At the end of the financial year to August 2020 we had made a gain of £36,449. It is the aim of the trustees to increase this still further in the financial year 2020-2021. Our aim is to continue to rebuild our reserves after this.

Because of the coronavirus closure, we were not able to run any of our usual fundraising activities in the school after January 2020, although we held our annual Advent Fair in December 2019. In this reporting year the Trust also received a significant bequest (£47,416).

Achievements and performance

Although much of our activity was constrained by the pandemic, we supported our staff and pupils through a very difficult time; retained all our pupils; kept a tight hold on our finances; and worked well as a small governance and management team.

Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

Looking ahead

Changes in the Esk Valley Camphill Community augur well for our future with more co-worker families with small children in the village once more. We are also developing other links with EVCC, planning to house EVCC workshops in the school premises.

We plan to bring in additional income and fulfil our charitable aim of broad educational opportunities by providing informal educational activities for both adults and children. The latter has been our goal for the last two years but has been significantly affected by the pandemic as we have not been able to offer extra-curricular or community activities since Christmas 2019. We now once more have plans to develop these kinds of activities in order to provide an additional income stream for the Trust. We already have a Forest School planned, further Artist in Residence courses (following the success of the trial course in summer 2019) and summer festival in August 2021 in collaboration with EVCC.

In autumn 2020 we recruited two new trustees as part of a plan to strengthen our Council and bring in additional skills. We have created new sub-committees of trustees and trust members to tackle promotion and fundraising.

In 2020/21 we have invested in a new website (partly funded by a European Union grant) to give a fresh new 'look' to the school.

Trustees recognise that given our very rural location, we are unlikely to attract a substantial number children from outside our immediate area. However, we currently have a robust promotional campaign for the school, aimed at bringing in more children from outside the village. We believe that post-pandemic, some parents are looking for alternative ways of educating their children in an uncertain world and that for many families the experience of 'home school' has led them to think more about what and how their children learn. We are further increasing our focus on outdoor learning, always a strong feature of Waldorf education; we are striving to express our educational ethos and aims more clearly through social media and our new website.

We are considering how best to raise funds, through diversifying our activities, to keep primary Waldorf education in our region as accessible to as many families as possible.

Reserves Policy and Going Concern

During the year the Board of Trustees has considered what the Trust's reserves requirements are, in line with the Charity Commission Guidelines. We keep an adequate contingency reserve. The trustees keep the viability of the charity under constant review and consider that we will be able to build our resources over the coming three-year period by robust promotion of Moorland Waldorf and by developing new income streams. Our goal is to continue to be able to fund the activities of the charity into the foreseeable future. We are aware of our responsibilities as charity trustees to manage our funds wisely.

Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

Statement of Trustees'/Directors' Responsibilities

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable Charity Law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards, 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 operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Trustees

Name	Linda Joyce Parker	Position	Chair
Signature		Date	

Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

Independent Examiner's Report

Report to the trustees/directors of Eskdale Community Trust for Education Limited on accounts for the year ending 31 August 2020 set out on pages 7 to 13.

Respective responsibilities of the Charity and the Independent Examiner

As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Act do not apply and that an independent examination is needed. It is my responsibility to

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act;and
- State whether particular matters have come to my attention

Basis of examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, except for The opening balance from 31st August 2019 has been reduced from £61,878 to £47,478, as income was overstated, and has now been amended. The comparative Income and Expenditure for 2018-19 has been amended to reflect this.

Kate Tully FMAAT FCIE AATQB

Date

Signed



Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

Eskdale Community Trust for Education Limited

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Statement of Financial Activities

For the year ending 31 August 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019-20 £	Total Funds 2018-19 £
Income and Endowments					
from:	2				
<i>Donations and Legacies</i>		31,524		31,524	18,247
<i>Charitable Activities</i>		16,386		16,386	14,637
<i>Other Trading Activities</i>		51,831		51,831	0
<i>Investment Income</i>				0	0
<i>Other</i>				0	0
Total		99,741	0	99,741	32,884
Expenditure on:	3				
<i>Raising Funds</i>				0	0
<i>Charitable activities</i>		63,292		63,292	67,651
<i>Other resources expended</i>				0	0
Total		63,292	0	63,292	67,651
Net income/(expenditure)		36,449	0	36,449	(34,767)
Transfers between funds				0	0
Net movement in funds		36,449	0	36,449	(34,767)
<i>Funds carried forward from 2018-19</i>		47,478		47,478	82,245
Total funds carried forward		83,927	0	83,927	47,478

Eskdale Community Trust for Education Limited

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Notes to the Financial Statements

For the year ending 31 August 2019

1 Accounting Policies

Basis of Preparation

These 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 January 2015) – Charities SORP (FRS 102).

Eskdale Community Trust for Education Limited 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(s).

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resource

Capital Grants are released over the economic useful life of the asset to which they relate

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

The opening balance from 31st August 2019 has been reduced from £61,878 to £47,478, as income was overstated, and has now been amended. The comparative Income and Expenditure for 2018-19 has been amended to reflect this.

Taxation

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

Tangible Fixed Assets

The Charity holds no assets of material worth at the present.

Eskdale Community Trust for Education Limited

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2 Income and Endowments from:

		Unrestricted	Restricted	Total	2018-19
		£	£	£	£
Donations and Legacies	Analysis				
	Donations and Grants	31,524		31,524	18,247
	Total	31,524		31,524	18,247
Income from Other Trading Activities					
	Fundraising	51,831		51,831	0
	Total	51,831		51,831	0
Investments					
	Deposit Account Interest	0			0
	Total				0
Incoming resources from charitable activities					
	Parental Contributions	11,253		11,253	12,548
	Projects/Activities	440		440	2,035
	AE Fees	4,634		4,634	54
	Other	60		60	0
	Total	16,386		16,386	14,637
Total Income and Endowments		99,741	0	99,741	32,884

3 Expenditure on:

Expenditure on:		Unrestricted	Restricted	Total	2018-19
Charitable activities					
	Staff Costs	53,550		53,550	54,256
	Staff Expenses	140		140	140
	School Books and Equipment	(60)		(60)	6
	Subscriptions (SWSF, etc)	597		597	405
	Staff Development/Training	17		17	352
	Insurances	2,761		2,761	1,733
	Building Costs	1,732		1,732	3,832
	Cleaning Materials	142		142	106
	Project Materials	1,396		1,396	1,298
	Print Costs (Office)	553		553	565
	Courier/Shipping/Postage	77		77	78
	Marketing/Promotion	671		671	1,149
	Bank Charges	38		38	41
	Licences	177		177	176
	IT Services/Subscriptions	229		229	201
	Computers/Printer	390		390	1,038
	Professional Fees/ Consultancy	0		0	2,075
	Education	40		40	0
	Health and Safety	553		553	0
	Accountancy	88		88	0
	Independent Examination Fees	200		200	200
	Total	63,292	0	63,292	67,651
Total Expenditure		63,292	0	63,292	67,651

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4 Support Cost Type

	Fundraising Activity	Charitable Activity	Governance Costs	Total Cost
	£	£	£	£
	0	63,092	200	63,292
Total	0	63,092	200	63,292

5 Trustee Expenses

No Trustee expenses were paid during this financial year.

6 Paid Employees

	2019-20	2018-19
	£	£
Gross Salaries and benefits in kind	52,105	52,704
Pension Costs	1,445	1,552
Total Staff Costs	53,550	54,256

An average of 7 employees were employed during this period no remuneration of more than £60,000 was made.

7 Debtors and Prepayments

	2019-20	2018-19
	£	£
Sundry Debtors	0	2,327
Other Debtors		
Prepayments and Accrued income		
Total	0	2,327

8 Creditors and Accruals (amounts falling due within one year)

	2019-20	2018-19
	£	£
Sundry Creditors	0	157
Accruals and Deferred Income	200	200
Total	200	357