

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)

Contents

Item	Page
Legal and Administrative Information	3
Trustees Annual Report	4-7
Independent Examiners Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-13

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

(a Company Limited by Guarantee)

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

(a Company Limited by Guarantee)

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

(a Company Limited by Guarantee)

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

Eskdale Community Trust for Education Limited

(a Company Limited by Guarantee)

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