

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**

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>7</b>
Statement of financial activities (including income and expenditure account)	<b>8</b>
Statement of financial position	<b>9</b>
Notes to the financial statements	<b>10</b>

---

# 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

<b>Registered charity name</b>	Eskdale Community Trust for Education Limited
<b>Charity registration number</b>	510414
<b>Company registration number</b>	01367943
<b>Principal office and registered office</b>	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)

<b>Bankers</b>	Tridos Bank Deanery Road Bristol BS1 5AS
----------------	---

<b>Company secretary</b>	Claire Kilvert-Jones	(Resigned 17 May 2024)
--------------------------	----------------------	------------------------

<b>Independent examiner</b>	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 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	£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>26,139</u>	<u>4,363</u>	<u>30,502</u>	<u>74,824</u>
<b>Expenditure</b>					
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>
<b>Total expenditure</b>		<u>71,156</u>	<u>4,363</u>	<u>75,519</u>	<u>68,686</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(45,017)</u>	<u>–</u>	<u>(45,017)</u>	<u>6,138</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>88,802</u>	<u>3,070</u>	<u>91,872</u>	<u>85,734</u>
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Intangible assets	17	–	2,834
<b>Current assets</b>			
Debtors	18	6,380	11,506
Cash at bank and in hand		43,399	80,506
		<u>49,779</u>	<u>92,012</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>2,924</u>	<u>2,974</u>
<b>Net current assets</b>		<u>46,855</u>	<u>89,038</u>
<b>Total assets less current liabilities</b>		<u>46,855</u>	<u>91,872</u>
<b>Net assets</b>		<u>46,855</u>	<u>91,872</u>
<b>Funds of the charity</b>			
Restricted funds		3,070	3,070
Unrestricted funds		<u>43,785</u>	<u>88,802</u>
<b>Total charity funds</b>	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 £
<b>Donations</b>			
Donations from individuals	18	–	18
Donations from giving platforms	60	–	60
Donations from charities and trusts	–	–	–
<b>Grants</b>			
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 £
<b>Donations</b>			
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
<b>Grants</b>			
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 £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	212	212	26	26

#### 9. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	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 £	<b>Total Funds 2023 £</b>
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 £	<b>Total funds 2023 £</b>	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 £	<b>Total 2023</b> £	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:

	<b>2023</b> £	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):

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

#### 14. Independent examination fees

	<b>2023</b> £	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:

	<b>2023</b>	2022
	<b>£</b>	£
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:

	<b>2023</b>	2022
	<b>No.</b>	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

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

	<b>2023</b>	2022
	<b>£</b>	£
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

	<b>2023</b>	2022
	<b>£</b>	£
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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>88,802</u>	<u>3,070</u>	<u>91,872</u>

---