

Registered Charity No. SC015588

Company No. SC103899

**CAMPHILL RUDOLF STEINER SCHOOLS LIMITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

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# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## LEGAL AND ADMINISTRATIVE DETAILS

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<b>Board of Trustees</b>	N. Hart (Chair) A. Crabbe S. Johnston K. Rossvoll T. Stewart V. Sunddal T. Wright J. Florance S. Sansbury A Johnston
<b>Company Secretary</b>	Brodies Secretarial Services Limited
<b>Charity number</b>	SC015588
<b>Company number</b>	SC103899
<b>Principal address</b>	Central Office Murtle House Bielside Aberdeen AB15 9EP
<b>Registered office</b>	Brodies House 31-33 Union Grove Aberdeen AB10 6SD
<b>Auditor</b>	Johnston Carmichael LLP Bishop's Court 29 Albyn Place Aberdeen AB10 1YL
<b>Bankers</b>	The Royal Bank of Scotland plc 78 Union Street Aberdeen AB10 1HH
<b>Solicitors</b>	Brodies LLP Brodies House 31-33 Union Grove Aberdeen AB10 6SD

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2020

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The Camphill Rudolf Steiner Schools Limited Board of Trustees (Directors) present their report and audited accounts for the year ended 31 March 2020.

Legal and Administrative information set out on page 1 forms part of this report. The accounts have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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 (FRS 102) ("Charities SORP (FRS 102)").

### **Structure, Governance and Management**

Camphill Rudolf Steiner Schools Limited is a company limited by guarantee, governed by its Articles of Association and recognised as a charity by the Office of the Scottish Charity Regulator in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005.

The Trustees (Directors) who served during the year and since the year end were:

N. Hart (Chair)  
A. Crabbe  
S. Johnston  
F. Richards – (Died 20/01/2020)  
K Rossvoll  
T. Stewart  
V. Sunddal – (Retired /09/12/2019)  
T. Wright  
J. Florance  
S. Sansbury  
A Johnston – (Appointed 30/04/2020)

Camphill Rudolf Steiner Schools Ltd known as Camphill School Aberdeen (CSA) is embedded within a Camphill Community which offers a safe and nurturing environment in which children and young people can unfold their potential. At the end of 2019/20 the community comprised a fully employed workforce, a number of resident retired co-workers and volunteer co-workers from all over the world. With life sharing one of the key aims, this mix enhances the vitality and vibrancy of community life and the quality of education, care and support for all.

The Directors of the charity, referred to as Trustees, are elected to serve for terms of between two and four years with Trustees normally serving a maximum aggregate period of nine years

All new Trustees undertake a structured induction programme to learn about the work and aims of the charity and to gain an understanding of the Camphill Movement.

The Trustees provide overall strategic direction and governance, currently meeting normally six times per year to discharge their duties, plus an Annual Review meeting. To facilitate in depth advisory input into the management of the School, the Trustees can set up sub-committees and agree rules and procedures for their operation. Each committee may comprise individuals who are not Trustees but must be chaired by a Trustee. The current sub committees are; 'Capital Development' and 'Finance and Corporate Services'.

Trustees delegate the operational management of the charity to an Executive Director. During the year, the Executive Director was supported in his responsibilities by a small management team of two senior managers: a Head of Care and a Head of Education. This team is supported by the other managers in the service.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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In the financial year ending 31st March 2020 these three senior management roles, comprised one member of the Community (non salaried) who had their needs and living expenses met and two salaried positions. From 1 April 2020 all three roles are salaried positions. The remuneration of salaried management positions has been set by benchmarking against equivalent posts in the relevant sectors and the local employment market.

### **Related Parties**

Camphill Rudolf Steiner Schools Ltd has a close relationship through the Camphill Movement to the following Charities: -

Beannachar Limited, Banchory Devenick  
Camphill Medical Practice Limited, Bielside  
Camphill Rudolf Steiner Estates Limited, Cults  
Camphill Social Fund Limited, Cults  
Camphill Wellbeing Trust, Bielside  
Friends of the Camphill Medical Practice, Bielside  
Simeon Care for the Elderly, Bielside  
Tigh A'Chomainn Camphill Limited, Peterculter  
Newton Dee Village, Bielside  
Camphill Scotland  
The Association of Camphill Communities  
Friends of Camphill School

### **Objectives and Activities**

The principal objectives of the charity are to promote, advance and further charitable purposes and activities as part of the International Camphill Movement by aiming to create a community in which children and adults, many with learning disabilities, can live, learn and work with others in healthy social relationships based on mutual care and respect, and in doing so create an inclusive, lifelong learning culture with an integrated approach to health, education and care.

Camphill School Aberdeen (CSA) has a track record of over 79 years of high-quality innovative and personalised care, education and therapy for children and young people with a wide range of needs, such as Autism spectrum disorder, Asperger syndromes, Attention Deficit Hyperactivity Disorder and, Prader-Willi syndrome.

CSA's ethos is focused on valuing the individual's potential, respecting differences and promoting positive relationships between people.

The theoretical underpinnings of the work undertaken combines anthroposophy, curative education and social pedagogy, providing a holistic, person-centered, and strength-based approach addressing the physical, emotional, social and spiritual needs of children and young people within a therapeutic environment.

CSA currently supports 125 children and young adults (46 residential placements, 65 day placements and 14 kindergarten places), from across Scotland and Northern Ireland, but primarily from the local area.

The objective is to facilitate growth and development by working collaboratively with children, young people, their families and other agencies/professionals to achieve collectively identified outcomes. In this way, the approach is solution-focused, systemic and takes full account of 'GIRFEC' (Getting it right for every child), Scotland's national policy framework for supporting children and young people and 'Keys to Life' Scotland's Learning Disabilities Framework.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### Achievements and Performance

2019/2020 is the last year of the 2015-2020, five-year strategic plan which identified three strategic goals:

- To be a vibrant place to live: this goal encompasses the commitment to upholding the highest standards of care for the individual and our surroundings, whilst promoting engagement with the wider community;
- An inspiring place to learn: this goal encompasses a holistic curriculum which focuses on supporting and developing the potential of each individual;
- A fulfilling place to work: this goal encompasses our belief that each person is a unique individual with strengths and abilities that can contribute to society.

In order to achieve these objectives great emphasis is placed on promoting reflective practice within the organisation, both in the training and supervision of staff. The charity has a large number of employees and co-workers registered with the Scottish Social Services Council (SSSC) and the General Teaching Council (GTC), as well as a high level of degree-qualified employees and co-workers. The school also engages in providing high quality autism-specific training and other specific accredited training.

In delivering its overall objectives the charity has continued to offer a wide range of services for individuals aged 1 to 25+ years:

- Residential provision (open 52 weeks of the year)
- Day placements (kindergarten, primary and secondary)
- Young Adult Programmes
- Work experience
- Internal and SQA accreditation for learning
- Flexible day and overnight respite for CSA attendees
- Craft workshops and work-based programmes
- Therapies (horse riding, music, massage, art, play, eurythmy, speech and language)
- Sports, culture and social activities
- Individualised therapeutic and educational programmes.

As always, a key objective for 2019/20 financial year was to ensure the provision of the best possible service to the children and young people who attend CSA, ensuring that positive outcomes are achieved for every individual. Managers undertake regular internal monitoring of the services provided, but the most important measure of quality assurance comes when CSA's services are inspected by the external authorities including the Care Inspectorate, Education Scotland and the National Autistic Society (NAS).

### ***Care Inspectorate: Children and Young Adult Provision***

During the last year one Care Inspectorate inspection (unannounced) took place in September 2019. This was a new form of inspection and gave the following gradings:

- |  |               |
|--|---------------|
| • Children and Young People experience compassion, dignity and respect               | 5 (very good) |
| • Children and Young People get the most out of life                                 | 5 (very good) |
| • Children and Young People's health benefits from their care and support experience | 4 (good)      |
| • Assessment and Care Planning reflects Children and Young People's needs and wishes | 4 (good)      |

Three areas for improvement were identified and these have been addressed by the relevant managers and staff within the agreed timeframe.

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### **Care Inspectorate: Cairnlee**

Cairnlee had an announced inspection in February 2020. This was also a new form of inspection and the following grades were given:

- |   |               |
|---|---------------|
| 1. How well do we support people's wellbeing: | 5 (very good) |
| 2. How well is our care and support planned:  | 5 (very good) |

There were no areas identified for improvement and no recommendations made.

### **Her Majesty's Inspectorate (HMI) Annual Engagement Visit: The School**

There has been no inspection of the school since 2015. However, "annual engagement" visits are made by HMI. The last visit was in June 2019 and it was a very positive visit.

The Kindergarten had no inspection during 2019/20.

### **National Autistic Society Accreditation Visit**

The most recent three yearly Autism Accreditation Review took place in February 2020. This focussed on both the school and residential services and included, for the first time, 'Learning for Life' day services. The particular strengths noted in the report were:

1. Senior Managers demonstrate a passionate commitment to achieving best practice in supporting autistic individuals. This is marked by a lack of complacency, a determination to improve and develop the provision and a willingness to take on new ideas and challenges. Excellent use of expert guidance, input from experienced consultants and the development of close working relationships with a range of external professionals has been at the heart of developing a clear vision for the future of Camphill School Aberdeen.
2. The provision across education, day services and residential care is truly person-centred with excellent levels of participation from the individuals being supported. The involvement of each individual and the flexibility shown by staff within the service to the development of bespoke and unique support packages is notable.
3. A range of therapeutic approaches sit comfortably alongside academic and skills based curriculums to provide individuals with a holistic package of daily support.
4. Choice and decision making is supported well with individuals working at a level appropriate to their assessed needs. Staff listen to individual preferences and adapt activities accordingly ensuring that choices are offered in a way that is meaningful to the individual

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### CSA's 2019/20 Development Plan

The 2019/20 Development Plan identified work priorities linked to the 2015/20 Strategic Plan.

The areas covered were:

1. Finalising Estates Strategy and the Capital Development Plan
2. Ensuring a continuous revenue stream by improving partnership working with Local Authorities, schools and businesses; to become more outward facing.
3. Completing the move to Employment for Long Term Volunteer Co-Workers
4. Having a major focus on health and safety matters including:
  - *Continuous regular H&S Assessment and checks from external experts*
  - *On-going training for all relevant staff*
  - *Implementation of better prioritization and action tracking of H&S issues*
  - *Ensure comprehensive cover of all relevant H&S hazard areas*
  - *Risks assessments for all major external and internal activities*
5. Implementing the Therapy Review
6. Implementing the Post Care Services Inspection Recommendations
7. Implementing the Admissions Review
8. Continuing with the School Improvement Plan (SIP) 2019/20
9. Carrying out a review of the school
10. Improving communications
11. Leadership and management training
12. Developing and implementing a new training strategy

### **Development Plan Out-turn results**

The above 12 areas making up the 2019/20 Development Plan comprise 58 individual actions. By the end of the year 56 (97%) were complete or in progress while 2 have been deferred due to changed circumstances.

### **Key achievements in 2019/20**

Key achievements during the year were:

- Increased number of partnership arrangements
- Successful fund-raising campaign for a new tractor
- Increased links between CSA and fund-raising, grant-making bodies
- Pleasing results from inspections
- Successful outcome from the NAS Accreditation visit
- Growth in the 'Learning for Life' Day Services
- Move to full employment
- Developing and implementing an outcomes framework for the Therapy College
- Developing and implementing a new leadership framework
- Preparation for the up-coming 80<sup>th</sup> birthday celebrations, including the 'First Two Decades Project'
- Continued interest in and referrals to all services

### **Covid 19**

Covid 19 has impacted on CSA in a number of different ways as CSA has strived to protect all service users, staff and stakeholders.

CSA has implemented all relevant Covid-19 guidelines and has sought all appropriate feedback and guidance from other organisations such as Health Protection Scotland and the Care Inspectorate. All required Risk Assessments are regularly reviewed and updated to take account of changing guidelines and shared regularly with all staff and stakeholders to ensure they are aware of all requirements.



# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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Changes have been difficult for the service users as CSA has not been able to facilitate family visits to the estates due to the restrictions. Other ways of communication such as video calls have been used to maintain regular contacts with families. As restrictions have eased CSA has been able to implement outdoor visits in line with guidelines and to reinstate home visits for some residents.

CSA has maintained regular communications with the local authorities. Residential placements have not been significantly impacted as they have continued as normal. However, CSA has been unable to operate its day service young adult provision and day education had to adapt to a home learning model. During this period, we have continued to receive funding from the local authorities for these placements.

As restrictions have eased day education placements recommenced in August 2020 and a phased reopening of young adult day services has commenced.

At the outset of the lockdown a number of volunteers ended their placements early and returned to their home countries. This resulted in a shortage of staffing in some residential houses which was managed through re-allocation of staff from other services which could not operate due to the restrictions.

From August 2020 CSA has started to welcome back new volunteers for one year placements as restrictions have eased which has reduced the pressure on staff.

As the restrictions continue and guidelines are updated CSA will continue to adapt to the changes in order to ensure we can maintain the services provided to all the service users.

### **Financial Review**

The charity has operated with a deficit for the year of £263,250 as a result of increasing staff costs and the initial feasibility study costs associated with the design and scope of the major Capital Development Project to be undertaken over coming years.

Total income for the year of £8,386,537 (2019 - £8,098,393) is made up primarily of fee income received from Local Authorities in respect of residential and day placements for children and young people. The level of fee income for the year ended 31 March 2020 has increased by 3.5% due mainly to an increase in placements and contract re-negotiations.

### **Reserves Policy**

The Reserves Policy remains unchanged:

*'The Board of Trustees has adopted a strategic aim to remain a financially stable, well-resourced and sustainable institution.' Reserves will be held to support the achievement of the strategic aims; provide protection from unplanned changes in the financial environment; fund unplanned repairs and maintenance across the three estates which are rented on a full tenant repair and renewal lease basis; and fund short term deficits*

*Reserves shall be held in the range of three to six months operating costs.*

*The Board of Trustees shall monitor and review the level of reserves during the financial year as part of established financial monitoring arrangements.'*

At the end of the financial year the charity had free reserves (being unrestricted funds, excluding those held as fixed assets) of £3,138,643 (2019 - £3,314,427), equating to approximately 4.4 months operating costs.

All funds received from charitable activities are unrestricted. Where funds are received and identified for a specific purpose they are included within restricted funds (see note 14). The charity makes transfers from the general fund into designated funds to be used for particular purposes in the future (see note 15).

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### Future Plans

A considerable amount of time this year has been spent developing the Strategic Plan for 2020-2023. The 2020/21 Development Plan uses this as the basis for the work priorities to be undertaken during the year. It is divided into 3 separate but interrelated sections:

- A. Learning, Health and Care Service Delivery providing modern evidenced-based outcomes, focussed learning, health and care for all pupils, residents and day attendees is at the heart of what CSA does. Items in this section are to:
  1. Finalise Implementation of "One Plans" for all residents on the Young Adult Programme and residential pupils;
  2. Be inspection-ready by working towards achieving every element of inspection being scored as 'very good (5)';
  3. Confirm accessibility of services by completing an audit which identifies what adjustments, aids, adaptations/equipment will be needed to ensure accessibility for current users of services
  4. Develop options for the reconfiguration of residential houses through a *Strategic Options paper on the use of the houses on each of the three estates*.
  5. Develop further proposals for enhancing the 'Learning for Life' Day Services
  
- B. Community Focus  
In 2019, CSA embarked on a community survey. From this, a number of recommendations were approved by the Board of Trustees of which are included within the 2020/21 Development Plan
  1. CSA Common Purpose: A statement outlining the common purpose for CSA in the 21st Century will be drawn up.
  2. Living and working in Camphill: A document titled: 'Living and working in Camphill' will be developed setting out the values that we hold, in creating a community of retired people, families with children, workers, pupils and residents
  3. Wider Community Engagement: A range of proposals will be developed for wider engagement with the local community.
  
- C. Infrastructure Improvements  
Getting the infrastructure right is critical to CSA's future. Infrastructure comprises training and development of staff; capital projects; finance; PR/communication and fundraising. The priority actions are as follows:
  1. Implement the Training and Development Framework approved in April 2020.
  2. Fundraising: start the mechanisms needed to raise voluntary income over a 3-year period to support both capital and operational development plans and to raise the charity's fundraising profile locally nationally and internationally.
  3. Zero-based budgeting: Ensure readiness to implement Zero-based budgeting for financial year 2021/22.
  4. Estates and Capital Development: continue working with the appointed architects and landlord Camphill Rudolf Steiner Estates (CRSE) to take forward the planned developments over the next 3 years
  5. Case Management System: purchase, install and implement a new case management system that can be used by all CSA services

Progress against the objectives set out in the Development Plan will be subject to quarterly review with the Board of Trustees.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### Principal Risks

CSA maintains a Risk Register which is updated quarterly and reported to the Board of Trustees. The principal risks identified are:

1. Management and Staffing:  
*CSA could have difficulties in recruiting all levels of staff and/or Foundation Year Co-workers leading to an adverse effect on being able to run the services efficiently. CSA has an ongoing recruitment programme for staff and the matter is kept under constant review by management and the Board. The management structure is also considered by the Board and any changes required to strengthen the leadership team are considered.*
2. Estates Strategy and Capital Programme:  
*Several of the buildings used for services are in need of replacement so that they will continue to meet modern care standards. A Capital Management Group has been put in place and meets regularly to progress The Capital Program.*
3. Health and Safety:  
*There is an absolute priority to manage health and safety matters effectively, for the benefit of all co-workers, staff, residents, students, visitors and contractors, to avoid any risk of serious litigation, criminal prosecution and reputational damage. Health and safety policies are in place and all relevant staff are trained in risk assessments.*
4. Safeguarding  
*The protection of vulnerable children and adults and ensuring their safety is a prime concern of all caring organisations. CSA has a Safeguarding policy in place and all staff gets Protection of Vulnerable Groups training. Safeguarding matters are considered at all times by the senior management team and issues reported where required.*
5. Student/residential placements and financial consequences:  
*CSA relies on its financial viability on student, resident and day placements. CSA needs to remain a provider of choice. If referrals reduce this could result in a reduction in income. The Admissions Overview Panel meets monthly to discuss enquiries and ongoing admissions.*
6. Effects of Covid-19:  
*CSA is particularly vulnerable as a community of individuals who rely on a considerable number of staff coming in from outside to do their work and day placement provision. CSA has a Response team who meet regularly and provide advice and guidance to ensure government guidance is being followed within the organisation.*

All of these risks are mitigated and managed by the management team and Board of Trustees

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### **Funds Held as Custodian Trustees on Behalf of Others**

There were no funds held by the charity as custodian trustees on behalf of others.

### **Statement of Trustees' Responsibilities**

The Board of Trustees, who are also the Directors of Camphill Rudolf Steiner Schools Limited for the purpose of company law, are responsible for preparing the Trustees' Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company of that year.

In preparing these accounts, the Board of Trustees (Directors) are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Board of Trustees (Directors) are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Trustees are responsible for the maintenance and integrity of the charitable company and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Disclosure of information to auditor**

Each of the Trustees (Directors) has confirmed that, so far as the Trustees are aware, there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### Auditor

In accordance with section 485 of the Companies Act a resolution will be submitted to the annual general meeting proposing the appointment of Johnston Carmichael LLP as auditor of the charitable company.

The Trustees' Report and Strategic Report have been approved by the Board of Trustees and are signed on their behalf by:



.....  
N. Hart (Chair)

05/11/2020

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

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### Opinion

We have audited the financial statements of Camphill Rudolf Steiner Schools Limited (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020, and of the charitable company's incoming resources and application of resources, including the charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CAMPHILL RUDOLF STEINER SCHOOLS LIMITED (CONTINUED)

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### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Strategic Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Strategic Report) has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report (incorporating the Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CAMPBILL RUDOLF STEINER SCHOOLS LIMITED (CONTINUED)

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Solomon Taylor (Senior Statutory Auditor)**

**For and on behalf of Johnston Carmichael LLP**

Chartered Accountants

Registered Auditor

**06/11/2020**

Bishop's Court

29 Albyn Place

Aberdeen

AB10 1YL

Johnston Carmichael LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.



# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted General funds	Designated funds	Restricted funds	Total 2020	Total 2019 As Restated
		£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and legacies	2	37,632	1,654	25,149	64,435	132,849
Other trading activities	3	46,148	-	-	46,148	42,756
Charitable activities	4	8,275,954	-	-	8,275,954	7,922,788
<b>Total income and endowments</b>		<u>8,359,734</u>	<u>1,654</u>	<u>25,149</u>	<u>8,386,537</u>	<u>8,098,393</u>
<b>Expenditure on:</b>						
Raising funds	5	47,701	-	-	47,701	56,856
Charitable activities	6	8,576,508	-	25,578	8,602,086	7,694,484
<b>Total expenditure</b>		<u>8,624,209</u>	<u>-</u>	<u>25,578</u>	<u>8,649,787</u>	<u>7,751,340</u>
<b>Net (expenditure)/ income for the year</b>		(264,475)	1,654	(429)	<b>(263,250)</b>	<b>347,053</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<u>(264,475)</u>	<u>1,654</u>	<u>(429)</u>	<u><b>(263,250)</b></u>	<u><b>347,053</b></u>
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2019		<u>3,646,311</u>	<u>-</u>	<u>61,668</u>	<u>3,707,979</u>	<u>3,360,926</u>
Fund balances at 31 March 2020		<u><u>3,381,836</u></u>	<u><u>1,654</u></u>	<u><u>61,239</u></u>	<u><u>3,444,729</u></u>	<u><u>3,707,979</u></u>

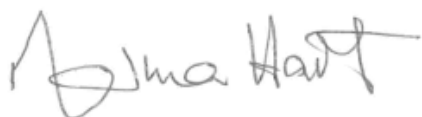
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## BALANCE SHEET AS AT 31 MARCH 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		238,693		327,384
Investments	10		4,500		4,500
			<u>243,193</u>		<u>331,884</u>
<b>Current assets</b>					
Stocks		28,522		31,508	
Debtors	11	2,796,188		2,182,972	
Cash at bank and in hand		766,213		1,541,373	
		<u>3,590,923</u>		<u>3,755,853</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(389,387)</u>		<u>(379,758)</u>	
<b>Net current assets</b>			<u>3,201,536</u>		<u>3,376,095</u>
<b>Total assets less current liabilities</b>			<u><u>3,444,729</u></u>		<u><u>3,707,979</u></u>
<b>The funds of the charity</b>					
Restricted funds	14		61,239		61,668
Unrestricted funds:					
Designated funds	15		1,654		-
General funds			3,381,836		3,646,311
			<u>3,444,729</u>		<u>3,707,979</u>

The financial statements were approved by Board of Trustees (Directors) on 05/11/2020.



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N. Hart (Chair)

Company Registration No. SC103899

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2020

	2020		2019	
	£	£	£	£
<b>Cash flows from operating activities</b>		<b>(630,187)</b>		194,956
<b>Cash flows from investing activities</b>				
Purchase of tangible fixed assets	<b>(156,858)</b>		(159,359)	
Receipts from sale of tangible fixed assets	<b>11,885</b>		20,480	
<b>Net cash flow from investing activities</b>		<b>(144,973)</b>		(138,879)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(775,160)</b>		56,077
<b>Cash and cash equivalents at start of reporting period</b>		<b>1,541,373</b>		1,485,296
<b>Cash and cash equivalents at end of reporting period</b>		<b>766,213</b>		1,541,373
<b>Relating to:</b>				
Bank balances and short term deposits		<b>766,213</b>		1,541,373
<b>Reconciliation of net income to net cash flow from operating activities</b>				
		<b>2020</b>	<b>2019</b>	
		£	£	
Net income for the reporting period		<b>(263,250)</b>	347,053	
Depreciation of fixed assets		<b>68,877</b>	66,606	
Loss/(Profit) on disposal of fixed assets		<b>164,787</b>	(4,874)	
Decrease in stocks		<b>2,986</b>	897	
Increase in debtors		<b>(613,216)</b>	(161,904)	
Increase/(decrease) in creditors		<b>9,629</b>	(52,822)	
<b>Net cash (outflow)/inflow from operating activities</b>		<b>(630,187)</b>	194,956	

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1. Accounting Policies

#### 1.1. Company information

Camphill Rudolf Steiner Schools Limited is a charitable company, registered in Scotland. The registered office is noted on page 1. The nature of the charity's operations and principal activities are set out within the Trustees' Report (incorporating the Strategic Report) on page 3.

#### 1.2. Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to reflect fair value as appropriate.

These financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 ("Charities SORP (FRS 102)") and the Companies Act 2006. The financial statements have also been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

As permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, the charity has adapted the Companies Act formats to reflect the special nature of the charity's activities.

#### 1.3. Going Concern

The Trustees have prepared detailed, sensitised cash flow projections covering a period of at least twelve months from the date of signing these financial statements, including the impact of the Covid-19 pandemic and society's response to it, and are satisfied that the charity will have sufficient cash flows to continue operating. Therefore, at the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4. Income

All income is recognised in the statement of financial activities when the charitable company is entitled to it after the conditions for receipt have been met and the amounts can be measured reliably and it is probable that income will be received. The following specific policies are applied to particular categories of income:

##### **Donations and legacies**

Donations and other income are recognised when the charity's entitlement to the income is probable. Donations subject to specific wishes of the donors are allocated to the relevant restricted funds. Donations receivable for the general purposes of the charity are credited to unrestricted funds.

For legacies, income is recognised when the charity has entitlement and the amount can be reliably measured. This is generally the earlier of the charity being notified of an impending distribution or the legacy being received. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is recognised when the amount becomes reliably measurable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

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# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting Policies (continued)

#### 1.4 Income (continued)

##### Other trading activities

Income represents the sale of goods from the bookshop, the farm and other miscellaneous items, and is recognised at the point of sale.

##### Charitable activities

Income from charitable activities represents fees and contributions, and community rental income and is attributable to the charity's principal activity.

#### 1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, as is reported as part of the expenditure to which it relates.

Costs of charitable activities comprise the costs of care programmes undertaken by the charity and are accounted for once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. They also include support costs which represent the staffing and associated costs of supporting and monitoring the operations programmes for which the charity is responsible.

Governance costs represent expenditure associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	20% - 25% straight line
Motor vehicles	25% reducing balance

New moveable assets, depending on life span, are capitalised. It is considered appropriate that any significant replacements and repairs are not capitalised under the terms of our current tacit lease arrangement.

#### 1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1. Accounting Policies (continued)

#### 1.7 Impairment of fixed assets (continued)

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income and expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

#### 1.8. Leasing and hire purchase commitments

Rentals payable under operating leases are charged against expenditure on a straight-line basis over the period of the lease.

#### 1.9. Fixed asset investments

Investments held as fixed assets are stated at market value.

#### 1.10. Stock

Stock consists of bookshop and workshop stock and is stated at the lower of costs and net realisable value.

#### 1.11. Cash and cash equivalents

Cash and cash equivalents includes cash at bank and in hand.

#### 1.12. Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not discounted.

Trade debtors, loans and other receivable that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest rate method, less any impairment.

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1. Accounting Policies (continued)

#### 1.12 Financial instruments (continued)

##### ***Other financial assets***

Other financial assets, including investments in equity instruments which are not subsidiaries, associates, or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in income and expenditure.

##### ***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the assets original effective interest rate. The impairment loss is recognised in income and expenditure.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in income and expenditure.

##### ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

##### ***Basic Financial Liabilities***

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of Financial Liabilities***

Financial liabilities are derecognised when, and only when, the Institute's obligations are discharged, cancelled, or they expire.

#### 1.13. Employee benefits

Where material, the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the School is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting Policies (continued)

#### 1.14. Pensions

The charity operates a defined contribution pension scheme for employees and co-workers. The assets of the scheme are held separately from those of the charity. Contributions are charged in the financial statements as they become payable in accordance with the rules of the scheme.

#### 1.15. Taxation

The charity has been granted charitable status by HMRC and is not therefore liable for corporation tax on charitable income and gains.

#### 1.16. Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be issued. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds comprise funds which have been set aside at the direction of the Board of Trustees for specific purposes. The purposes and use of the designated funds are set out in the notes to the financial statements.

Unrestricted funds represent the remaining funds of the charity.

#### 1.17. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Board of Trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The following judgements or estimation uncertainties have a significant effect on amounts recognised in the financial statements:

##### **Bad debt provision**

Management make an assessment of the recoverability of trade and other debtors and exercise judgement in determining the level of any provision for doubtful debts. The bad debt provision included in the financial statements is £nil (2019 - £nil).

##### **Depreciation rates**

Depreciation is calculated to fully write off the cost of assets over their estimated useful life. Management estimate the useful life of each asset. Details of the carrying value and depreciation charged in the period are in note 9.



# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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2. Donations and legacies	Total 2020 £	Total 2019 £ As Restated
Donations and gifts	<u>64,435</u>	<u>132,849</u>
Attributable to funds as follows:		
Unrestricted	37,632	74,366
Designated	1,654	-
Restricted	<u>25,149</u>	<u>58,483</u>
	<u>64,435</u>	<u>132,849</u>

Comparative figures have been restated to implement a reclassification of income, with £134,660 of income previously shown as donations and gifts now shown as income from charitable activities (£99,114) and other trading activities (£35,546) in accordance with Charities SORP (FRS 102). There is no impact on reported total income, net income, or fund balances.

3. Other trading activities	Total 2020 £	Total 2019 £ As Restated
Other trading activities	<u>46,148</u>	<u>42,756</u>

All amounts included above were attributable to unrestricted funds.

Comparative figures have been restated as described in note 2.

4. Income from charitable activities	Total 2020 £	Total 2019 £ As Restated
Fee Income	8,132,992	7,823,674
Rental Income	<u>142,962</u>	<u>99,114</u>
	<u>8,275,954</u>	<u>7,922,788</u>

All amounts included above were attributable to unrestricted funds.

Comparative figures have been restated as described in note 2.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

5. Raising funds	Total 2020 £	Total 2019 £
Livestock costs, administration and support	37,659	46,674
Bookshop costs	10,042	10,182
	<u>47,701</u>	<u>56,856</u>

All amounts included above were attributable to unrestricted funds.

6. Expenditure on charitable activities	Total 2020 £	Total 2019 £
Co-worker costs	736,992	886,840
Staff and training costs	3,870,300	2,938,516
Property costs	1,887,782	1,744,905
Supplies and services	838,526	874,878
Transport costs	128,646	105,718
Other costs	77,905	85,030
Support costs (see below)	1,040,935	1,048,197
Governance costs (see below)	21,000	10,400
	<u>8,602,086</u>	<u>7,694,484</u>
Attributable to funds as follows		
Unrestricted		
General unrestricted	8,576,508	7,694,484
Designated	-	-
Restricted	25,578	-
	<u>8,602,086</u>	<u>7,694,484</u>

Included within the above is depreciation of £68,877 (2019: £66,606).

Support costs	Total 2020 £	Total 2019 £
Administration and support	1,017,744	1,020,065
Other staff costs	23,191	28,132
	<u>1,040,935</u>	<u>1,048,197</u>

Administration and support costs include £652,586 of agency staff costs (2019 - £738,354).

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 6. Expenditure on charitable activities (continued)

<b>Governance costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	<b>12,600</b>	<b>10,400</b>
Non audit fees paid to auditor for tax advisory services	<b>8,400</b>	<b>-</b>
	<b>21,000</b>	<b>10,400</b>

### 7. Board of Trustees

The charity was under the control of the Board of Trustees, also known as the Council of Management, as detailed on page 2.

There was no remuneration or other benefits paid to trustees, any persons connected with them, nor paid directly on their behalf for the year ended 31 March 2020 nor for the year ended 31 March 2019.

There were no expenses paid to trustees or any persons connected with them for the year ended 31 March 2020 nor for the year ended 31 March 2019.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 8. Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Managers	2	4
Teachers and care staff	143	109
Administration and support	18	18
	<u>163</u>	<u>131</u>

The average monthly number of employees on a full time equivalent basis during the year was:

	2020 FTE Number	2019 FTE Number
Managers	2	4
Teachers and care staff	128	95
Administration and support	17	17
	<u>147</u>	<u>116</u>

#### Employment Costs

	2020 £	2019 £
Wages and salaries	3,334,489	2,508,051
Social security costs	259,306	193,962
Pension costs	210,878	167,468
	<u>3,804,673</u>	<u>2,869,481</u>

In addition, the charity has made contributions to stakeholder pension schemes on behalf of co-workers amounting to £196,164 (2019 - £227,881).

Key management personnel received remuneration for their services as follows:

	2020 £	2019 £
Key management personnel	<u>211,748</u>	<u>288,049</u>

The number of employees who received remuneration during the year in the following range was:

	2020	2019
£60,000 - £69,999	-	1

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 9. Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Computer Equipment	Land & Buildings	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2019	140,302	62,782	455,767	21,762	34,594	715,207
Additions	11,595	8,700	20,294	-	116,269	156,858
Disposals	-	-	(66,150)	(21,762)	(150,863)	(238,775)
At 31 March 2020	<u>151,897</u>	<u>71,482</u>	<u>409,911</u>	-	-	<u>633,290</u>
<b>Depreciation</b>						
At 1 April 2019	83,786	16,051	287,986	-	-	387,823
On disposals	-	-	(62,103)	-	-	(62,103)
Charge for the year	15,337	10,542	42,998	-	-	68,877
At 31 March 2020	<u>99,123</u>	<u>26,593</u>	<u>268,881</u>	-	-	<u>394,597</u>
<b>Net book value</b>						
At 31 March 2020	<u>52,774</u>	<u>44,889</u>	<u>141,030</u>	-	-	<u>238,693</u>
At 31 March 2019	<u>56,516</u>	<u>46,731</u>	<u>167,781</u>	<u>21,762</u>	<u>34,594</u>	<u>327,384</u>

### 10. Fixed asset investments

£

Market value at 1 April 2019 and at 31 March 2020 4,500

The investments represent a collection of artwork by the late Hermann Gross. The artwork has been included at its valuation of £4,500 by John Milne, Fine Art Auctioneers and Valuers based on current market price and experience.

### 11. Debtors

	2020 £	2019 £
Trade debtors	2,564,917	2,045,333
Other debtors	19,430	1,217
Prepayments and accrued income	211,841	136,422
	<u>2,796,188</u>	<u>2,182,972</u>

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

12. Creditors: amounts falling due within one year	2020 £	2019 £
Trade creditors	215,091	168,687
Accruals	79,902	111,495
Other taxation and social security	71,624	49,748
Other creditors	22,770	12,146
Deferred income	-	37,682
	<u>389,387</u>	<u>379,758</u>

Deferred income relates to monies received in advance for which entitlement falls in a future accounting period.

### 13. Limited liability

The charity is incorporated as a company limited by guarantee having no share capital and, in accordance with Memorandum of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up. At 31 March 2020, there were 9 members (2019: 10 members).

### 14. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

#### At 31 March 2020

	Balance at 1 April 2019 £	Movement in funds		Balance at 31 March 2020 £
		Income £	Expenditure £	
Cairnlee training fund	2,693	-	(2,693)	-
Coast 2 Coast	38,975	-	(10,445)	28,530
Equine therapies fund	20,000	-	(9,940)	10,060
Gardens	-	2,000	(2,000)	-
Tractor	-	22,286	-	22,286
Electric cart	-	363	-	363
Horse therapy	-	500	(500)	-
	<u>61,668</u>	<u>25,149</u>	<u>(25,578)</u>	<u>61,239</u>

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 14. Restricted funds (continued)

At 31 March 2019

	Balance at 1 April 2018 £	Movement in funds		Balance at 31 March 2019 £
		Income £	Expenditure £	
Cairnlee training fund	2,693	-	-	2,693
Coast 2 Coast	492	38,483	-	38,975
Equine therapies fund	-	20,000	-	20,000
	<u>3,185</u>	<u>58,483</u>	<u>-</u>	<u>61,668</u>

The Cairnlee training fund represents donations to be spent on training for Cairnlee.

The Coast 2 Coast fund represents donations received to be spent on improvements to the Bicycle Workshop and to create a Kitchen Lifestyle Workshop.

The Equine therapies fund represents donations received to be spent on equine therapies.

The Gardens fund represents donations received to be spent on improvements to Bicycle Workshop and to create a Kitchen Lifestyle workshop.

The Tractor fund represents grants and donations received to purchase a tractor for use in the farm and gardens.

The Electric Cart fund represents donations to purchase an electric cart for the Fruver workshop.

The Horse Therapy fund represents donations to purchase equipment for horse therapy.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 15. Designated funds

#### At 31 March 2020

	Balance at 1 April 2019	Movement in funds		Transfers	Balance at 31 March 2020
		Income	Expenditure		
	£	£	£	£	£
Tractor	-	1,654	-	-	1,654
	<u>-</u>	<u>1,654</u>	<u>-</u>	<u>-</u>	<u>1,654</u>
	<u>-</u>	<u>1,654</u>	<u>-</u>	<u>-</u>	<u>1,654</u>

#### At 31 March 2019

There were no designated funds as at 31 March 2019.



# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 16. Analysis of net assets between funds

#### At 31 March 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2020 are represented by:				
Tangible fixed assets	238,693	-	-	<b>238,693</b>
Investments	4,500	-	-	<b>4,500</b>
Current assets	3,528,030	1,654	61,239	<b>3,590,923</b>
Creditors: amounts falling due within one year	(389,387)	-	-	<b>(389,387)</b>
	<u>3,381,836</u>	<u>1,654</u>	<u>61,239</u>	<u><b>3,444,729</b></u>

#### At 31 March 2019

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2019 are represented by:				
Tangible fixed assets	327,384	-	-	<b>327,384</b>
Investments	4,500	-	-	<b>4,500</b>
Current assets	3,694,185	-	61,668	<b>3,755,853</b>
Creditors: amounts falling due within one year	(379,758)	-	-	<b>(379,758)</b>
	<u>3,646,311</u>	<u>-</u>	<u>61,668</u>	<u><b>3,707,979</b></u>

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 17. Financial instruments

#### Categories of financial assets and financial liabilities

The following table sets out the charity's classification and carrying amount for each type of non-derivative financial assets and liabilities.

#### At 31 March 2020

	Fair value through income and expenditure £	Amortised cost		Total £
		Loans and receivables £	Non- derivative financial liabilities £	
<u>Assets</u>				
Investments	4,500	-	-	4,500
Cash and cash equivalents	-	766,213	-	766,213
Trade and other debtors	-	2,796,188	-	2,796,188
<u>Liabilities</u>				
Trade and other creditors	-	-	(389,387)	(389,387)
	<u>4,500</u>	<u>3,562,401</u>	<u>(389,387)</u>	<u>3,177,514</u>

#### At 31 March 2019

	Fair value through income and expenditure £	Amortised cost		Total £
		Loans and receivables £	Non- derivative financial liabilities £	
<u>Assets</u>				
Investments	4,500	-	-	4,500
Cash and cash equivalents	-	1,541,373	-	1,541,373
Trade and other debtors	-	2,117,858	-	2,117,858
<u>Liabilities</u>				
Trade and other creditors	-	-	(342,076)	(342,076)
	<u>4,500</u>	<u>3,659,231</u>	<u>(342,076)</u>	<u>3,321,655</u>

Debtors and creditors that are not financial instruments, e.g. prepayments, deferred income, etc. are excluded from the analysis above.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 18. Commitments under operating leases

There had previously been a formal lease in respect of the rent of the property. This lease has expired and continues by tacit relocation. Anticipated payments for the property rental in the next 12 months are £700,608 (2019 - £700,608).

### 19. Financial commitments, guarantees and contingent liabilities

There has been a historical claim made against the charity in respect of The Plumbing and Mechanical Services (UK) Industry Pension Scheme. The charity is currently in the process of challenging the validity of this claim and establishing its basis and value.

### 20. Related parties

The charity is connected to several organisations, as detailed on page 3, through its association within the Camphill movement. During the year under review the charity entered into transactions with related parties as follows:

#### **Camphill Medical Practice Limited**

Contributions of £45,684 (2019 - £45,684) were payable to Camphill Medical Practice Limited. Rent and other associated living costs of £nil (2019 - £nil) were payable to Camphill Medical Practice Limited. During the year, £1,694 (2019 - £2,170) was received from Camphill Medical Practice in relation to recharges. At the year end, £nil (2019 - £nil) remained outstanding.

#### **Camphill (Rudolf Steiner) Estates Limited**

Rent, honoraria, insurance and bank charges amounting to £734,392 (2019 - £690,718) were payable to Camphill (Rudolf Steiner) Estates Limited. Purchases of £nil (2019 - £nil) were made from Camphill (Rudolf Steiner) Estates Limited during the year. Recharge income from Camphill (Rudolf Steiner) Estates totalled £20,040 during the year (2019 - £33,661). Amounts due from Camphill (Rudolf Steiner) Estates Limited at the year end totalled £nil (2019 - £3,614).

#### **Camphill Scotland**

Professional, consultancy and related costs of £40,879 (2019 - £40,474) were payable to Camphill Scotland during the year. At the year end, £nil (2019 - £nil) remained outstanding.

#### **Camphill Social Fund**

Contributions of £20,000 (2019 - £20,000) were payable to Camphill Social Fund Limited's Social and Sickness fund. Camphill Social Fund made contributions to costs for care of the elderly of £16,255 (2019 - £16,726). At the year end, £nil (2019 - £20,000) remained due to be paid to Camphill Social Fund Limited and £16,255 (2019 - £16,726) was due to be received from Camphill Social Fund Limited.