

**Charity Registration No. SC015588 (Scotland)**

**Company Registration No. SC103899 (Scotland)**

**CAMPHILL RUDOLF STEINER SCHOOLS LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C. Aaradhya J. Florance A. Johnston S. Johnston (Chair) K. Rossvoll S. Sansbury (Vice Chair) T. Stewart
<b>Secretary</b>	Brodies Secretarial Services Limited
<b>Charity number (Scotland)</b>	SC015588
<b>Company number</b>	SC103899
<b>Principal address</b>	Central Office Murtle House Bielside Aberdeen AB15 9EP
<b>Registered office</b>	Brodies LLP 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

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# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

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# **CAMPHILL RUDOLF STEINER SCHOOLS LIMITED**

## **TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)".

#### **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 together. This approach creates a vibrant family environment that fosters positive mutual relationships through shared living experiences, which in turn enhances the quality of education, care and support we provide.

For over 82 years, Camphill School Aberdeen ("CSA") has been transforming the lives of thousands of children and young people with learning disabilities and very complex additional support needs, such as Autism spectrum disorder, Asperger syndromes, Attention Deficit Hyperactivity Disorder and, Prader-Willi syndrome.

Our innovative approach integrates education, lifelong learning and expert care within a therapeutic environment as part of a sustainable shared living community with onsite medical support. Our young people are empowered to grow in confidence, independence and reach their fullest potential, regardless of their abilities.

We are set over three peaceful campuses spanning 50 hectares along the Dee Valley in West Aberdeen. The open space and woodlands are a critical component to ensure that each young person has the freedom to develop without physical barriers and can access the therapeutic and health benefits of their surroundings.

Our founding values are based on mutual care and respect for each other and the environment. This enables us to create healthy sustainable lifestyle. This includes growing our own organic produce, reducing waste, decreasing our carbon emissions and practising the principles of circular economy. Never has this been more important as we recover from the global impact of COVID-19 and continue our journey towards net zero.

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

CSA currently supports over 100 children and young people with multiple diagnosis and complex additional support needs, from across Scotland and Northern Ireland, over eighty percent are from the local area. Services are provided on our three campuses, Camphill Estate, Murtle Estate and Cairnlee Estate.

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, the national 'SHANARRI' (Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible, Included) outcomes and 'Keys to Life' Scotland's Learning Disabilities Framework.

#### **Achievements and performance**

CSA has identified three main strategic goals which reflect in all we do. These are as follows:

- 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.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### **Strategic Plan**

The Strategic Plan 2020-2023 is designed to be ambitious; ambitious for those we teach, those for whom we care and for those who we support through therapies and day services. Also, ambitious for the whole workforce; ensuring that we have in place a culture of continuous professional development and life-long learning.

The plan is divided into 4 main sections, describing:

1. The culture that we wish to promote and maintain
2. How we intend to meet the needs and expectations of day pupils/students and residents
3. Good governance and financial management arrangements
4. Internal arrangements for ensuring that we can deliver on the proposals in the plan

Each section contains a set of interdependent component parts. Where appropriate, SMART targets are identified, so that the plan can be monitored and measured to determine progress made and ultimately the success of the plan.

The success of the plan relies on all parties; managers, staff, volunteers, and those retired in CSA working together, harmoniously in partnership to achieve the desired results

In delivering its overall objectives the charity continues to offer a wide range of services including individualised placements, in the main, for individuals aged 3 to 25 years:

- Residential provision (children and young adults) (open 52 weeks of the year)
- Extended short term Residential Adult Transition programs aimed at long term placements out with CSA, beyond the age of 25
- Education day placements (kindergarten, primary and secondary)
- Learning for Life Day Services in vocational workshops. For young people aged 16 to 25 years, this includes;
  - I. Artisan Heritage Craft (woodwork, art, weaving, felting, craft and sewing, candle making, pottery, metal and jewellery making)
  - II. Land – Organic vegetable and fruit growing, rearing organic farm animals and tending to the care farm.
  - III. Bike workshop and Fruver, an internal refill and reuse organic shop
- Work experience
- Internal and SQA accreditation for learning e.g., STAR awards – innovatively developed by CSA enabling even the most disadvantaged young people, who are unable to access mainstream awards and qualifications, the opportunity to have their achievements recognised and celebrated as part of a wider achievement portfolio
- Therapies (including horse riding, music, massage, art, play, eurythmy, speech and language)
- Sports, culture and social activities

As always, a key objective for 2021/22 financial year was to ensure the continued provision of the best possible service to the children and young people who attend CSA, ensuring that positive outcomes are achieved for every individual.

Despite Covid-19, 87% of our young people achieved or exceeded their personal milestones and behaviours that challenge reduced by 40%. In addition, 97% of parents saw their child's health and wellbeing improve, with 97% seeing improvements in skills, confidence and independence. 48% of our parents have been able to improve their employment status after their child started our Learning for Life Day Services (Parent Survey 2022).

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).

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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

*This registration now covers only the Care Homes on Camphill Estate since 04/11/2021.*

The last Care Inspectorate inspection took place in October 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.

#### **Care Inspectorate: Cairnlee/Adult Registration**

*There has been a variation of this registration on 18/11/2021 and the registration now also covers the Care Homes on Murtle Estate.*

The last Care Inspectorate inspection took place 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 in June 2019.

The kindergarten has had no inspection since March 2019.

#### **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 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.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### CSA's 2021/22 Development Plan

The 2021/22 Development Plan identified work priorities linked to the 2020/23 Strategic Plan.

The areas covered were:

- A) Education Learning Health and Care Service Delivery
  - Implementing the Residential Services Options Proposals
  - Continued Development of the Learning for Life Day Services
  - Therapy Review
  - Prepare for inspections across all services
- B) Community Focus
  - Living & working in CSA
  - Wider community engagement
  - Sustainability Action Group
- C) Infrastructure & Developments
  - Implement our training framework
  - Fundraising focus
  - Capital Development plans/ Phase 1

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

By the end of the year the vast majority of actions had been completed.

### **Key achievements in 2021/22**

Key achievements during the year were:

1. Increased number of partnership arrangements.
2. Successful fundraising campaigns and working together with the Camphill Rudolf Steiner Estates (CRSE) fundraising team – landlord has set up a team to support the fundraising of CSA and other local Camphill charities.
3. Increased links between CSA and fundraising, grant making bodies and commissioners.
4. Good professional relationships with commissioning related authorities.
5. Good working relationships with Health Protection, Care Inspectorate and other (Covid-19) related authorities.
6. Growth in the 'Learning for Life' Day Services and continuation of service delivery.
7. Further developing and implementing an outcomes framework for the Therapy College and further development of SMART targets across our services.
8. Continued interest in and referrals to all services.
9. Strong financial performance.
10. Training framework for staff was developed for further implantation implementation across CSA.
11. Progressing phase 1 of Capital Development Project, a new 11 bedroom residential house and Social Enterprise, planning submitted and approved, next steps; building warrants and tender process.
12. Awards received during the year include:
  - Eco School.
  - National Autistic Accreditation.
  - Organic certification for the farm and gardens.
  - Shortlisted for the National SCVO Awards 2022 in the "Pioneering Project Category for our pop-up COVID-19 vaccination centre.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Financial review

The charity has operated with a surplus for the year of £590,411.

Total income for the year of £10,668,858 (2021 - £9,844,323) 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 2022 has increased by 7.2%. CSA received a 1.8% increase to all residential and day school placement fees and a 2.2% increase to young adult residential fees in April 2021. A further increase of 3.88% in young adult fees was received from 1 December 2021 to allow CSA to fund the government requirement for all direct care staff in adult services to be paid a minimum wage of £10.50 per hour.

A further payment of £115,112 was received via the local council to fund the £500 one off bonus to staff in the care sector as directed by the Scottish Government.

Donation and legacy income also increased by 22% from £177,638 to £216,740 as CSA received a number of grants and donations in the year towards projects to develop a kitchen workshop and provide bikes for the young people as well as other projects aimed at improving the facilities available to the young people.

Grants and donation for the capital development project have also started to be received in the year totalling £82,560.

Staff costs increased in the year to 31 March 2022 due to the required increase to direct care staff in adult service as required by the Scottish Government. As CSA works across both children's and young adult services the increase was applied across all service lines to ensure fairness to all staff. The costs of the £500 bonus payments to staff also contributed to the increased costs.

Other costs have been monitored closely and as in the previous year a number of projects were postponed due to ongoing restrictions and subsequently issues with the availability of supplies. It is planned that these projects will be worked through in the near future as conditions improve.

A number of projects for which we received grants and donations for in this financial year such as the capital development have not fully commenced in the year to March 2022 and the expenditure will be incurred in future years due to the nature of the projects. Details of these funds are noted in Note 19. As a result, this increases the surplus shown in the year.

#### 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 unrestricted reserves of £4,439,506 (2021 - £3,948,158), equating to approximately 5 months operating costs. Given the issues highlighted by the COVID-19 pandemic it is clear that the reserves should be held at the top end of the range to ensure the stability of the organisation in periods of uncertainty and safeguard the most vulnerable children, young people and their families.

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 19).



# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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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 Programme. This also ensure that designs remain committed to our core sustainability ethos e.g. air-tight building envelopes (insulation, triple glazing), sustainable heating systems and low/negative carbon materials.

#### 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's financial viability is dependent on student residential 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. In August 2021 the school and day services reopened. Care was taken to do this in a Covid-secure environment. CSA has a Response Team who meet regularly and provide advice and guidance to ensure government guidance is being followed within the organisation.

#### 7. Training and development:

In April 2020, the Board approved the CSA Training and Development Framework. Subsequently an implementation plan has been agreed and is currently being rolled out. Mandatory training has all been set up online and where appropriate in face-to-face sessions. Our Learning for Practise programme has been implemented from September 2021 and aims to be accessible to all staff.

#### 8. Succession planning:

Senior Manager, house teams and other relevant groups have started to work on this. The Care Team has been extended with a Senior House Coordinator and roles like Community and Management liaison have been extended. Ongoing consultancy where relevant to Health, Covid and Strategic developments has been sourced accordingly.

#### 9. Financial Pressures

With the cost of living crisis CSA is vulnerable too with regards to increase of prices of supplies, food, bills etc. Contracts for utilities for gas and electric are negotiated in advance and CSA is protected from cost of electricity/gas increases until at least August 2023. New utility contracts have been agreed and budget forecasting is being used to ensure that CSA can meet these increased costs and still can deliver the same service level as before.

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

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Plans for future periods

#### CSA's 2022/23 Development Plan

The 2022/23 Development Plan identified work priorities linked to the 2020/23 Strategic Plan.

The areas covered are:

#### A) Education Learning Health and Care Service Delivery

- Implementing the Residential Services Options Proposals
- Continued Development of the Learning for Life Day Services, grow the service, develop new workshops and our internal STARS Awards qualifications.
- Therapy Review, succession planning and outcome focused
- Prepare for inspections across all services; National Autistic Society, Care Inspectorate and Education Scotland

#### B) Community Focus

- Living & working in CSA
- Wider community engagement
- Sustainability Action Group, sustainability is now at the forefront of everything we do

#### C) Infrastructure & Developments

- Fully implement our training framework
- Fundraising focus
- Capital Development plans/ Phase 1, planning and building warrants submitted, CSA are aiming that works for the first residential house will start from November 2022.

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

#### Capital Development Project

Over the last ten years the number of young people with learning disabilities and complex additional support needs has grown rapidly, increasing by 33%, the projection for the next 10 years is even higher.

This growth has translated into an escalating demand for our residential and day placements, coupled with a national and local shortage of education and care options for children and young people at the acute end of the disability spectrum.

Over the next decade, to meet this demand, we want to be able to offer an additional 50 young people the opportunity to be part of our special community. This will increase our capacity by 50% in our young adult programmes.

We will do this by:

- Building 3 new residential houses (2 new facilities, 1 replacement)
- Increasing the number and range of our vocational workshops
- Developing new social enterprise model
- Creating an Internal Awards Centre (STARS Awards)
- Modernising our buildings to continue to meet the current and future needs of our children and young people.

Our Capital Development Project will only become a reality if we externally fundraise an estimated £10million over the next ten years.

CSA is working closely together with our landlord, Camphill Rudolf Steiner Estates, on these capital projects.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Sustainability plan

Our sustainability Action Group aims for our organisation to journey to net-zero emissions by 2047 (within 25 years). Our Carbon Reduction Operation Plan 2022-2047 focuses on transport, buildings and supply chain, our three largest emission contributors. The plan includes

- Reducing the vehicle fleet size by 50% and phasing out diesel and petrol vehicles and replacing the with electric vehicles by 2030
- Increasing use of bikes by 50% for young people, staff and volunteers. Also upcycling 200 bikes per year for deprived local communities
- Creating a public zero-waste refillery store increasing public access to local, seasonal produce, reducing food miles and plastic packaging, promoting reuse/recycling, circular economy and healthy sustainable lifestyles
- Reduce building energy use by 30%
- Gardens and farm water needs to be met by rainwater
- New buildings/retrofit to focus on sustainability e.g. air tight building envelopes, sustainable heating systems and low/negative carbon materials
- Phasing out of oil and gas systems
- Reviewing supply chains ensuring high environmental and ethical policies
- Develop and implement policies to incorporate sustainability
- Sustainability embedded in the decision making process throughout the organisation
- Community campaign from 2022 promoting sustainability, behavioural change, reducing emissions and supporting health and wellbeing via our sustainability newsletter
- Continue achieving Eco School status and Lasting Difference Symbol Holder Award.

#### 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:

C. Aaradhya

J. Florance

A. Johnston

S. Johnston (Chair)

J. Richards

(Appointed 7 October 2021 and resigned 30 September 2022)

K. Rossvoll

S. Sansbury (Vice Chair)

T. Stewart

R. Peace

(Resigned 29 November 2021)

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, many with Learning Disabilities multiple diagnosis and complex additional support needs, are empowered to grow in confidence, independence and reach their fullest potential.

By the end of March 2022, the CSA community comprised the children and young adults, a fully employed workforce, a number of resident retired co-workers and gap year volunteers from all over the world. This has created a community where everyone belongs, is valued and has something special to offer, which creates a vibrant family environment which fosters positive mutual relationships through shared living experiences, enhancing the quality of education, care and support we provide.

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.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## TRUSTEES' REPORT (INCORPORATING STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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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 as well as any training such as safeguarding vulnerable children and young adults.

The Trustees provide overall strategic direction and governance, currently meeting six times per year to discharge their duties, plus an Annual Review meeting. To facilitate in depth advisory input into the management of CSA, 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 Finance and Corporate Services and Progress Sub Group (Capital Developments).

Trustees delegate the operational management of the charity to the Executive Director. During the year, the Executive Director was supported in his responsibilities by a team of two senior managers: the Head of Care and the Head of Education. This team is supported by the Response Group of other managers and senior staff members. The Response Group is responsible for daily operations including dealing with any Covid-19 related issues.

In the financial year ending 31st March 2022 all three Senior management 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 Limited has a close relationship through the Camphill Movement to the following independent Charities: -

Camphill Medical Practice Limited (known as Camphill Wellbeing Trust), Bielside, Aberdeen

Camphill Rudolf Steiner Estates Limited, Cults, Aberdeen

Camphill Social Fund Limited, Cults, Aberdeen

Tigh A'Chomainn Camphill Limited, Peterculter, Aberdeen

Camphill Scotland

Society of Friends of Camphill

Camphill Architects

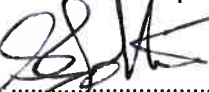
### **Auditor**

In accordance with the company's articles, a resolution proposing that Johnston Carmichael LLP be reappointed as auditor of the company will be put at a General Meeting.

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

Each of the trustees has confirmed that 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.

The trustees' report was approved by the Board of Trustees.



.....  
S. Johnston (Chair)

**Trustee**

Date: 24 Nov 22.....

# **CAMPHILL RUDOLF STEINER SCHOOLS LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees, who are also the directors of Camphill Rudolf Steiner Schools Limited for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees 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 financial statements 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 trustees are responsible for the maintenance and integrity of the corporate 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.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES AND MEMBERS OF CAMPHILL 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 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including 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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES AND MEMBERS OF CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

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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 our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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 requires us to report to you if, in our opinion:

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

#### **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 purpose 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 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.

#### *Extent to which the audit is considered capable of detecting irregularities, including fraud*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

# **CAMPHILL RUDOLF STEINER SCHOOLS LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES AND MEMBERS OF CAMPHILL RUDOLF STEINER SCHOOLS LIMITED**

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We obtained an understanding of the legal and regulatory frameworks that are applicable to the company, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The most relevant frameworks we identified include UK GAAP, FRS 102, Companies Act 2006, Corporation Tax legislation, VAT legislation, Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

We gained an understanding of how the company is complying with these laws and regulations by making enquiries of management and those charged with governance. We corroborated these enquiries through our review of submitted returns, relevant correspondence with regulatory bodies and board meeting minutes.

We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur, by meeting with management and those charged with governance to understand where it was considered there was susceptibility to fraud. This evaluation also considered how management and those charged with governance were remunerated and whether this provided an incentive for fraudulent activity. We considered the overall control environment and how management and those charged with governance oversee the implementation and operation of controls. In areas of the financial statements where the risks were considered to be higher, we performed procedures to address each identified risk.

The following procedures were performed to provide reasonable assurance that the financial statements were free of material fraud or error:

- Reviewing minutes of meetings of those charged with governance;
- Reviewing the level of and reasoning behind the company's procurement of legal and professional services;
- Performing audit procedures over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing judgements made by management in their calculation of accounting estimates for potential management bias.

Our audit procedures were designed to respond to the risk of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.



# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES AND MEMBERS OF CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

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#### 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 charity'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 auditors' 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

30 November 2022

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**Chartered Accountants**  
**Statutory Auditor**

Bishop's Court  
29 Albyn Place  
ABERDEEN  
AB10 1YL

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	8,787	323,065	331,852	177,638
Charitable activities	4	10,280,950	-	10,280,950	9,601,910
Other trading activities	5	56,056	-	56,056	64,775
<b>Total income</b>		<b>10,345,793</b>	<b>323,065</b>	<b>10,668,858</b>	<b>9,844,323</b>
<b>Expenditure on:</b>					
Raising funds	6	15,067	-	15,067	27,638
Charitable activities	7	9,839,250	224,130	10,063,380	9,256,516
<b>Total expenditure</b>		<b>9,854,317</b>	<b>224,130</b>	<b>10,078,447</b>	<b>9,284,154</b>
<b>Net income</b>		<b>491,476</b>	<b>98,935</b>	<b>590,411</b>	<b>560,169</b>
Gross transfers between funds		(128)	128	-	-
<b>Net movement in funds</b>		<b>491,348</b>	<b>99,063</b>	<b>590,411</b>	<b>560,169</b>
<b>Reconciliation of Funds</b>					
Fund balances at 1 April 2021		3,948,158	56,740	4,004,898	3,444,729
<b>Fund balances at 31 March 2022</b>		<b>4,439,506</b>	<b>155,803</b>	<b>4,595,309</b>	<b>4,004,898</b>

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 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		210,598		288,517
Investments	13		4,500		4,500
			<u>215,098</u>		<u>293,017</u>
<b>Current assets</b>					
Stocks	14	54,091		42,274	
Debtors	15	2,916,926		2,851,883	
Cash at bank and in hand		1,917,942		1,395,545	
		<u>4,888,959</u>		<u>4,289,702</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(508,748)</u>		<u>(577,821)</u>	
Net current assets			<u>4,380,211</u>		<u>3,711,881</u>
<b>Total assets less current liabilities</b>			<u><u>4,595,309</u></u>		<u><u>4,004,898</u></u>
<b>Income funds</b>					
Restricted funds	20		155,803		56,740
Unrestricted funds - general			4,439,506		3,948,158
			<u>4,595,309</u>		<u>4,004,898</u>

The financial statements were approved by the Trustees on 26 Nov 22



S. Johnston (Chair)  
Trustee

Company Registration No. SC103899

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		522,197		729,985
<b>Investing activities</b>					
Purchase of tangible fixed assets		(3,600)		(125,633)	
Proceeds on disposal of tangible fixed assets		3,800		24,980	
<b>Net cash generated from/(used in) investing activities</b>			200		(100,653)
<b>Net increase in cash and cash equivalents</b>			522,397		629,332
Cash and cash equivalents at beginning of year			1,395,545		766,213
<b>Cash and cash equivalents at end of year</b>			1,917,942		1,395,545
<b>Relating to:</b>					
Cash at bank and in hand			1,917,942		1,395,545

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# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2022**

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### 1 Accounting policies

#### Charity information

Camphill Rudolf Steiner Schools Limited is a charitable company limited by guarantee incorporated in Scotland. The registered office is Brodies LLP, 31-33 Union Grove, ABERDEEN, AB10 6SD.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)".

The charitable company is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of S396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

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

The financial statements have been prepared under the historical cost convention, modified to reflect fair value as appropriate. The principal accounting policies adopted are set out below.

#### 1.2 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 and are satisfied that the charity will have sufficient cash flows to continue operating. The trustees have not identified any material uncertainties with regards to going concern. 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Government grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies

(Continued)

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.

#### 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, and 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. These costs 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 for which the charity is responsible.

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 allowed directly; others are apportioned on an appropriate basis.

Raising funds comprises the costs associated with attracting voluntary income and the costs of income generation.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over the term of the lease
Plant and machinery	25% reducing balance
Fixtures, fittings and equipment	20% - 25% straight line
Website	20% reducing balance
Motor Vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

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 the current tacit lease arrangement.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charitable company 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).

#### 1.9 Stocks

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

#### 1.10 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

#### 1.11 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

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

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.12 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.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are 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 considered to be 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:

#### 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 12.

### 3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	8,787	207,953	216,740	59,961	117,677	177,638
Government grants	-	115,112	115,112	-	-	-
	<u>8,787</u>	<u>323,065</u>	<u>331,852</u>	<u>59,961</u>	<u>117,677</u>	<u>177,638</u>

The Government grants income relates to the Social Care Bonus for employees awarded by the Scottish Government.



# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Fee income	9,968,828	9,287,375
Rental income	312,122	314,535
	<u>10,280,950</u>	<u>9,601,910</u>

### 5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other trading activities	56,056	64,775
	<u>56,056</u>	<u>64,775</u>

### 6 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Bookshop costs	-	359
Livestock costs, administrative and support.	15,067	27,279
	<u>15,067</u>	<u>27,638</u>

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	2022 £	2021 £
Staff costs	5,927,507	5,372,718
Co-worker costs	164,617	266,445
Property costs	1,697,380	1,558,093
Supplies and services	781,838	733,062
Transport costs	68,451	51,122
Other costs	58,496	61,141
Loss on disposal of assets	9,350	-
Professional fees	10,136	-
	<u>8,717,775</u>	<u>8,042,581</u>
Share of support costs (see note 8)	1,328,205	1,197,447
Share of governance costs (see note 8)	17,400	16,488
	<u>10,063,380</u>	<u>9,256,516</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	9,839,250	9,123,513
Unrestricted funds - designated	-	1,654
Restricted funds	224,130	131,349
	<u>10,063,380</u>	<u>9,256,516</u>

### 8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Administration and support	1,301,788	-	1,301,788	1,169,571	-	1,169,571
Other staff costs	26,417	-	26,417	27,876	-	27,876
Audit fees	-	17,400	17,400	-	16,488	16,488
	<u>1,328,205</u>	<u>17,400</u>	<u>1,345,605</u>	<u>1,197,447</u>	<u>16,488</u>	<u>1,213,935</u>
Analysed between Charitable activities	<u>1,328,205</u>	<u>17,400</u>	<u>1,345,605</u>	<u>1,197,447</u>	<u>16,488</u>	<u>1,213,935</u>

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	2022 £	2021 £
Audit of the charitable company's annual accounts	17,400	12,000
<b>Non-audit services</b>		
Taxation compliance services	-	4,488

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses, or had expenses paid on their behalf during the year.

#### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management	3	3
Teachers and Care Staff	206	196
Admin and Support	20	17
Total	229	216

#### Employment costs

	2022 £	2021 £
Wages and salaries	5,003,169	4,684,941
Social security costs	421,130	398,087
Other pension costs	443,571	378,622
	5,867,870	5,461,650

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 to £69,999	-	1
£70,00 to £79,999	1	-

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 12 Tangible fixed assets

	Leasehold improvements	Plant and machinery	Fixtures, fittings and equipment	Website Motor Vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2021	12,870	158,083	101,057	4,050	680,614
Additions	-	168	3,432	-	3,600
Disposals	(12,870)	-	-	(11,791)	(24,661)
At 31 March 2022	-	158,251	104,489	4,050	659,553
<b>Depreciation and impairment</b>					
At 1 April 2021	-	81,563	39,024	405	392,097
Depreciation charged in the year	-	19,158	15,039	810	68,369
Eliminated in respect of disposals	-	-	-	-	(11,511)
At 31 March 2022	-	100,721	54,063	1,215	448,955
<b>Carrying amount</b>					
At 31 March 2022	-	57,530	50,426	2,835	210,598
At 31 March 2021	12,870	76,520	62,033	3,645	288,517

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2021 & 31 March 2022	4,500
<b>Carrying amount</b>	
At 31 March 2022	4,500
At 31 March 2021	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.

### 14 Stocks

	2022 £	2021 £
Goods for resale	54,091	42,274

### 15 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,674,015	2,592,207
Other debtors	800	8,445
Prepayments and accrued income	242,111	251,231
	2,916,926	2,851,883

### 16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		98,665	89,643
Deferred income	17	10,215	25,441
Trade creditors		294,407	332,945
Other creditors		34,016	32,504
Accruals and deferred income		71,445	97,288
		508,748	577,821

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 17 Deferred Income

	2022	2021
	£	£
Total deferred income at 1 April 2021	25,441	-
Amounts deferred in year	10,215	25,441
Amounts credited to statement of financial activities	(25,441)	-
Total deferred income at 31 March 2022	<u>10,215</u>	<u>25,441</u>

### 18 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 continue to contribute a sum of £1 in the even of the company being wound up. At 31 March 2022 there were 9 members (2021: 9 members).

### 19 Retirement benefit schemes

#### Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to net income/(expenditure) in respect of defined contribution schemes was £443,571 (2021 - £378,622).

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 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:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Transfers £	Movement in funds			Balance at 31 March 2022 £
		Income £	Expenditure £	Transfers £			Income £	Expenditure £	Transfers £	
Coast 2 Coast	28,530	-	-	-	-	-	-	-	-	28,530
Equine therapies fund	10,060	-	(10,060)	-	-	-	-	-	-	-
Gardens	-	5,067	(3,234)	-	1,833	-	-	-	-	2,088
Tractor	22,286	8,635	(37,346)	6,425	-	-	-	10,574	(10,447)	128
Electric cart	363	-	-	-	363	-	-	-	(657)	294
Swimming pool	-	6,170	(5,909)	-	261	-	-	-	-	-
Nursery	-	7,400	-	-	7,400	-	-	-	-	-
Electric car	-	24,732	(27,480)	2,748	-	-	-	-	-	7,400
Day services projects	-	9,000	(6,755)	-	2,245	-	-	-	(372)	-
Fruver	-	15,813	(15,505)	-	308	-	-	-	-	1,873
Bikes for residents	-	7,320	(998)	-	6,322	-	-	8,985	(6,098)	14
Bench/Cairn	-	2,500	-	-	2,500	-	-	-	(120)	9,209
IT Equipment	-	26,040	(24,062)	-	1,978	-	-	-	(1,978)	2,380
Drama	-	5,000	-	-	5,000	-	-	-	(3,503)	-
Social Care 500	-	-	-	-	-	-	-	115,112	(115,112)	1,497
Kitchen	-	-	-	-	-	-	-	85,218	(75,478)	-
Placement Project	-	-	-	-	-	-	-	20,616	(10,365)	9,740
Capital Development	-	-	-	-	-	-	-	82,560	-	10,251
	61,239	117,677	(131,349)	9,173	56,740	-	-	323,065	(224,130)	128
										155,803

# CAMPBILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 Restricted funds

(Continued)

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 the 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 Swimming Pool fund represents a grant for upgrade work to be carried out to the swimming pool.

The Nursery fund represents a grant to provide nursery equipment and additional resources to help with Covid-19.

The Electric car fund represents grants to purchase an electric car.

The Day Services Project Fund represents grants for equipment for the Day Service program.

The Fruver Fund represents grants for electric Cargo bikes and other equipment for the Fruver workshop.

The Bikes for Residents fund represents grants and other donations for the purchase of bikes and associated equipment for the use of residents and young children.

The Bench/Cairn fund represents monies for the erection of a bench and cairn on the North Deeside railway line.

The IT Equipment fund represents grants for the purchase of computer equipment including laptop and tablet for the use by young people and staff of Campbill School Aberdeen.

The drama fund represents a grant to purchase costumes and equipment for the drama group.

The Social Care 500 funds represents monies received to pay the £500 bonus to social care staff as directed by the Scottish Government.

The kitchen fund represents monies received to build and kit out a kitchen workshop for use by the young people.

The placement project was monies received to offer placements to disadvantaged young people.



**CAMPHILL RUDOLF STEINER SCHOOLS LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**20 Restricted funds**

**(Continued)**

The capital development project is monies received towards the capital development project to build new facilities at Camphill School Aberdeen.

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	210,598	-	210,598	288,517	-	288,517
Investments	4,500	-	4,500	4,500	-	4,500
Current assets/(liabilities)	4,224,408	155,803	4,380,211	3,655,141	56,740	3,711,881
	<u>4,439,506</u>	<u>155,803</u>	<u>4,595,309</u>	<u>3,948,158</u>	<u>56,740</u>	<u>4,004,898</u>

#### 22 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.

#### 23 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	(As restated)	
	2022	2021
	£	£
Within one year	700,608	700,608
Between two and five years	2,802,432	2,802,432
In over five years	9,341,440	10,042,048
	<u>12,844,480</u>	<u>13,545,088</u>

Prior year lease commitments have been corrected to reflect that the new lease was signed prior to the 31 March 2021.

#### 24 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	<u>199,129</u>	<u>186,264</u>

# CAMPHILL RUDOLF STEINER SCHOOLS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 24 Related party transactions

(Continued)

##### Related Party Transactions

The charity is connected to several organisations, as detailed on page 9, 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 £50,748 (2021 - £50,758) were payable to Camphill Medical Practice Limited. During the year, £3,647 (2021 - £2,206) was received from Camphill Medical Practice in relation to recharges. At the year end, a debtor of £367 (2021 - £564) remained outstanding.

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

Rent, honoraria, insurance and bank charges amounting to £738,190 (2021 - £735,648) were payable to Camphill (Rudolf Steiner) Estates Limited. Recharge income from Camphill (Rudolf Steiner) Estates totalled £200,598 during the year (2021 - £60,715). Amounts due to Camphill (Rudolf Steiner) Estates Limited at the year end totalled £1,164 (2021 - £1,215).

##### Camphill Scotland

Professional, consultancy and related costs of £41,288 (2021 - £41,288) were payable to Camphill Scotland during the year. At the year end, a creditor of £nil (2021 - £3,441) remained outstanding.

##### Camphill Architecture & Development Ltd

Architects fees amounting to £13,124 (2021 - £12,870) were payable to Camphill Architecture & Development Ltd during the year.

##### Camphill Social Fund Limited

Contributions of £10,000 (2021 - £10,000) were payable to Camphill Social Fund Limited's Social and Sickness fund. Camphill Social Fund made contributions of £7,140 (2021 - £11,559). At the year end, £nil (2021 - £10,000) remained due to be paid to Camphill Social Fund Limited and £7,140 (2021 - £11,559) was due to be received from Camphill Social Fund Limited.

25 Cash generated from operating activities	2022	2021
	£	£
Net income for the year	590,411	560,169
Adjustments for:		
Loss/(gain) on disposal of tangible fixed assets	9,350	(12,983)
Depreciation and impairment of tangible fixed assets	68,369	63,812
Movements in working capital:		
(Increase) in stocks	(11,817)	(13,752)
(Increase) in debtors	(65,043)	(55,695)
(Decrease)/increase in creditors	(69,073)	188,434
<b>Cash generated from operating activities</b>	<b>522,197</b>	<b>729,985</b>

#### 26 Analysis of changes in net debt

The charitable company had no debt during the year.

