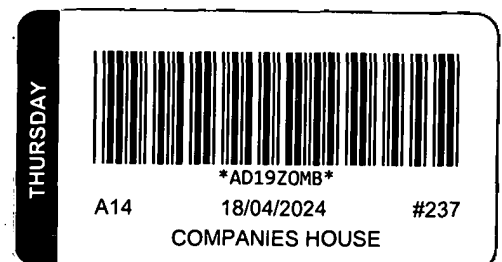


Charity number: 1190556

Company Number: 11740783

**Clervaux Garden School
(A Company Limited by Guarantee)**

**Trustees' report and financial statements
For the year ended 31 August 2023**



CLERVAUX GARDEN SCHOOL

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CLERVAUX GARDEN SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Registered office

Ruskin Mill, Millbottom, Nailsworth
Stroud, Gloucestershire GL6 0LA

Principal office

Clervaux Garden School
Jolby Lane
Croft-on-Tees
North Yorkshire
DL2 2TF

Trustees

Helen Kippax
Oliver Cheney (resigned 18 January 2023)
Constantin Court
Tara Grattan

Company Secretary

Elisabeth Johnson

Key Management Personnel

Aonghus Gordon OBE – Founder & Executive Chair
Tara Grattan – Director of Schools and Rise
Shazuli Iqbal – Chief Financial Officer
Constantin Court – Director of PSTE Quality Assurance
Lindsay Wilkinson – Trust Head of Human Resources

Auditors

Grant Thornton UK LLP
17th Floor
103 Colmore Row
Birmingham
B3 3AG

Bankers

Lloyds Bank Plc
12 Rowcroft
Stroud
Gloucestershire
GL5 3BD

Solicitors

RWK Goodman
69 Carter Lane
London
EC4V 5EQ

CLERVAUX GARDEN SCHOOL

REPORT OF THE TRUSTEES

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year to 31 August 2023.

- **Governing document**

Clervaux Garden School is a registered charity (registered no. 1190556) and a company limited by guarantee (registered no. 11740783), as defined by the Companies Act 2006. Its Governing Instrument is the Memorandum & Articles of Association dated 24th December 2018, as amended on 20th April 2020. Clervaux garden School was registered as a charity on the 24th of July 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

- **Group Structure**

Ruskin Mill Trust Limited is the sole member of Clervaux Garden School. Clervaux Garden School is part of the Ruskin Mill Trust Group.

Clervaux Garden School sub-leases from Ruskin Mill Land Trust (related party) the Clow Beck Centre and its surrounding 33 acres of land, and 70 acres of adjoining farmland, for the purposes of delivering therapeutic education and work experience services for children and young people with special needs, both day and residential.

The registered office of Clervaux Garden School is Ruskin Mill, Millbottom, Nailsworth, Stroud, GL6 0LA and the principal office is Clow Beck Centre, Jolby Lane, Croft on Teas, Darlington, DL2 2TF.

- **Recruitment and appointment of new Trustees**

The charity's practice regarding recruitment has been for members of the Board to make recommendations for suitably skilled and experienced people who are then appraised by Ruskin Mill Trust's Board of Trustees which makes the final decision.

Induction and training are carried out during the meeting cycle, and members are also invited to training at Ruskin Mill Trust's other centres. During the year, individual Trustees undertook a range of appropriate training.

- **Organisational Management**

The trustees delegate the day to day running of the provision to a local management team who oversee operations, and which reports to Ruskin Mill Trust's Director of Schools and Rise. The key management personnel are listed on page 2. The trustees did not receive any remuneration from Clervaux Garden School in the current or previous period.

- **Directors and Trustees**

The Trustees during the period are listed on page 2.

CLERVAUX GARDEN SCHOOL

OBJECTS AND AIMS

• **Objects**

The charity's Objects are:

To advance the education of young people with learning difficulties and/or behavioural problems and/or mental health issues and/or having suffered trauma and/or having special educational needs including those with autistic spectrum disorder by providing training and educational provision in the areas of arts, crafts, agriculture and environmental sciences based upon the indications and insights of Rudolf Steiner in these areas, in particular (but not exclusively) at an independent Special School and Children's Homes. To conduct and promote research and study into the practice and development of those areas of education provided that the useful results of such work are disseminated to the public at large.

• **Aims**

Clervaux Garden School offers day and residential places in Darlington and the wider area to children and young people with complex learning and behavioural difficulties. Using Ruskin Mill Trust's method of Practical Skills Therapeutic Education, children have the opportunity to learn in the rural setting of the Clow Beck Centre farm at Croft-on-Tees, which provides sessions in crafts and land work.

Clervaux Garden School provides a nourishing and therapeutic environment for students who have been failed by previous educational establishments.

Clervaux Garden School has the capacity for 25 pupils and has nearly reached capacity.

• **Public benefit**

In carrying out its activities in the year under review, the Trustees confirm that they have complied with their duty under Section 17 of the Charities Act 2011 to have regard to the public benefit guidance issued by the Charity Commission for England and Wales.

STRATEGIC REPORT

• **Achievements & Performance**

Clervaux Garden School has continued to experience growth in pupil numbers and has high levels of retention. The senior staff team have successfully led the school through this significant phase of growth and with support from the Director of Schools and Rise. There has been a strong focus on curriculum development planning and the provision has worked to increase the range of qualifications available to pupils.

The school has seen good attendance and an overall reduction in behavioural incidents over the year. The pupils are benefitting from the work on the land and with the animals, and enjoying the seasonal changes on the farm and gardens.

The "Clervaux Knot" continues to be an outstanding way for pupils and staff to discuss current events and develop community.

The Trust's method of Practical Skills Therapeutic Education is delivered with the essential national curriculum activities woven in. The pupils take materials from the land and use them to create items of service whilst developing literacy, numeracy, social and practical skills.

• **Financial Review**

○ **Results**

- Trust value the surplus of £426,537 made during the period to 31 August 2023 (2022: £186,536).

CLERVAUX GARDEN SCHOOL

o Fundraising

- Fundraising throughout the Ruskin Mill Trust Group is managed by an in-house Fundraising Department which is led by a Director of Fundraising. No use is made of any external, professional fundraiser or any commercial participator, so no fundraising activities were carried out on Clervaux Garden School's behalf during the year nor were any approaches made to vulnerable individuals in pursuit of the raising of funds for the charity.
- Clervaux Garden School's parent charity, Ruskin Mill Trust, has signed up to the Fundraising Regulator's Code of Fundraising Practice and it pays an annual levy to the Regulator. During the year there was no failure to comply with a scheme or standard cited nor were any complaints received about the fundraising activities conducted by the Ruskin Mill Trust.
- Money raised by Clervaux Garden School through fundraising activities are used by it as agreed with the donor and comply with any conditions attached by the donor.

o Reserves

- The trustees review the charity's financial plans and results regularly throughout the year. This is done through monitoring income and expenditure against budget forecasts and monitoring cash flow.
- The trustees feel it prudent to build the level of reserves on an annual basis with the purpose of ensuring that the charity has sufficient reserves to act as a buffer against unexpected drops in income or increases in expenditure. The reserves currently held are restricted funds £6,666 (2022: £5,966) and unrestricted funds £227,005 (2022: £(198,830)).

• Risks & Uncertainties

The trustees review the risks to which the charity is exposed such as the health and safety of service users, visitors, volunteers and staff on an on-going basis and are satisfied that systems are in place to manage exposure to the major risks. They maintain appropriate levels of insurance cover for all foreseeable risks.

Specific areas of risk and uncertainty are:

o Financial Viability:

Clervaux Garden School has shown strong growth over the past academic year, with additional growth planned for the 23/24 academic year when the school will reach capacity. The growth requires infrastructure improvements and capital development, and the school does not yet have the reserves to self-fund these developments.

o Poor Inspection result:

Even though the school has had a recent inspection, there continues to be a risk of receiving a poor grade. This is being mitigated through a rigorous system of internal Quality Assurance, including use of a specialist external consultant and investment in staff training.

CLERVAUX GARDEN SCHOOL

- **Regulatory non-compliance:**

The risk of regulatory non-compliance requires constant review and the upskilling of staff and trustees to meet an ever-changing regulatory landscape and student profile. Specifically:

- **Keeping service users safe:** The potential risks associated with keeping service users across the whole of the Ruskin Mill Trust Group safe has required continued vigilance and mitigation by robust risk assessment and action plans, assessments, appropriate training, the appointment of safeguarding managers at each of the main centres and improved internal meeting and reporting arrangements. The Trust Head of Safeguarding is working effectively with Designated safeguarding leads across all sites as well as Headteachers and the Directors to ensure that each centre is compliant. The Head of Safeguarding is part of the Civil Service and therefore works collaboratively with other key functions including HR, IT/MIS, H&S, and staff training to provide high quality support. In addition, a Ruskin Mill Trust Trustee holds lead responsibility for maintaining oversight of Safeguarding and Health & Safety across the Group.
- **GDPR:** A rigorous programme of cross-Trust training continues to be implemented to ensure compliance, all overseen by Ruskin Mill Trust's Head of Legal Services. An external agency has been contracted to deliver training and site audits across the Trust.
- **Charity Law:** To assist compliance with Charity Law, Ruskin Mill Trust's Head of Legal Services provides Trustees with regular Charity Law Updates which are supplemented by advice on further provisions as they come into force. As an example, to comply with statutory changes made to the automatic disqualification rules for charity trustees, a new Trustee Eligibility Declaration procedure is being introduced.

- **Recruitment of staff:**

As the school grows, there will need to be recruitment of additional staff. There are still challenges to recruiting certain posts, such as support staff. The Trust has employed a team of specialist recruiters to help mitigate the risk.

- **IT disaster:**

The charity continues to monitor and improve IT cyber security arrangements to ensure a robustness and preparedness for any future attacks. Clervaux Garden School benefits from technical and MIS services and support provided by Ruskin Mill Trust's central services.

- **Reputational Risk:**

The risk of reputational harm is being mitigated through the vigilance of the charity including ongoing monitoring of the Trust's Risk Register and implementing a Code of Conduct and ensuring staff are suitably supported and trained.

- **Risks to Ruskin Mill Trust Group's Method (PSTE):**

Vigilance continues to be needed to ensure that the Ruskin Mill Trust Group's educational method is not compromised. The Trust invests in staff training and research to support the method.

- **Future Plans**

The school has applied for Material Change to increase the number of pupils it can have. This reflects the high level of interest in the school. There has been significant growth in day pupils. Bishops House in Darlington has been renovated to provide additional teaching spaces as well as a shop which will open in the 23/24 academic year. Additional classroom spaces, including 2 Shepard's Huts have been created on site.

The school will continue to strengthen the curriculum and teaching staff and senior leaders have been invited to join a new specialist training programme, focusing on specialist Steiner Garden School education.

CLERVAUX GARDEN SCHOOL

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also directors of Clervaux Garden School Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. 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:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP and FRS 102;
- o make judgments and estimates that are reasonable and prudent;
- o state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, 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 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of information to Auditor

Each of the persons who are trustees at the time when this Report of the Trustees is approved has confirmed that:

- o so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- o the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Qualifying third party indemnity provisions

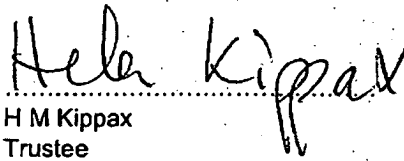
Trustees' indemnity insurance indemnifying each director against liability to third parties, has been in place throughout the year ended 31 August 2023 and up to the date of approval of this report.

CLERVAUX GARDEN SCHOOL

- **Auditor**

The auditor, Grant Thornton UK LLP, will be proposed for reappointment at the Annual General Meeting.

Approved by the trustees on 16 April 2024 and signed on their behalf by:


.....
H M Kippax
Trustee

CLERVAUX GARDEN SCHOOL**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CLERVAUX GARDEN SCHOOL**

We have audited the financial statements of Clervaux Garden School (the 'charitable company') for the year ended 31 August 2023, which comprise the Statement of Financial Activities (Net Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement 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 August 2023 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 including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and report in accordance with regulations made under that Act. 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 are responsible for concluding 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 report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the company to cease to continue as a going concern.

In our evaluation of the trustees' conclusions, we considered the inherent risks associated with the charitable company's business model including effects arising from macro-economic uncertainties such as the cost of living crisis and high inflation, we assessed and challenged the reasonableness of estimates made by the trustees and the related disclosures and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period.

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.

CLERVAUX GARDEN SCHOOL

Our responsibilities and the responsibilities of the directors 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 Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' 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 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 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.

Opinion 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 Strategic Report and the Directors' Report, prepared for the purposes of company law, included in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Strategic Report and the Directors' Report included in the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matter on which we are required to report under the Companies Act 2006

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 Strategic Report or the Directors' Report included in the Trustees' Report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

CLERVAUX GARDEN SCHOOL

Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and the sector in which it operates. We determined that the following laws and regulations were most significant: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), Charities SORP (FRS 102), the Companies Act 2006 and Charities Act 2011;
- We understood how the charitable company is complying with these legal and regulatory frameworks by making inquiries of management and those charged with governance. We enquired of management and those charged with governance whether there were any instances of non-compliance with laws and regulations, or whether they had any knowledge of actual or suspected fraud. We corroborated the results of our enquiries through our review of board and other minutes and through our legal and professional expenses review;
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur and the risk of material override of controls. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of certain controls management has in place to prevent and detect fraud
 - Challenging assumptions and judgements made by management in its significant accounting policies
 - Identifying and testing journal entries, with a focus on manual postings, journals that directly impacted on the surplus reported in the statement of financial activities and journal entries posted in the closing and accounts preparation period
 - Identifying and testing related party transactions
 - Inspecting the board and other committee minutes
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it;
- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the charity, education and care sector

CLERVAUX GARDEN SCHOOL

-
- understanding of the legal and regulatory requirements specific to the charitable company including:
 - the provisions of the applicable legislation
 - guidance issued by the Charities Commission.
 - The team communications in respect of potential non-compliance with relevant laws and regulations included the potential for fraud in revenue through manipulation of income and management override of controls; and
 - In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the charitable company's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - the charitable company's control environment, including:
 - the policies and procedures implemented by the charitable company to ensure compliance with the requirements of the financial reporting framework and relevant laws and regulations
 - the adequacy of procedures for authorisation of transactions and review of management accounts
 - procedures to ensure that possible breaches of laws and regulations are appropriately resolved.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Grant Thornton UK LLP

Jim McLarnon ACA
Senior Statutory Auditor
for and on behalf of Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
Birmingham

Date: 16 April 2024

CLERVAUX GARDEN SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
(NET INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 August 2023 £	Total Funds Year to 31 August 2022 £
INCOME FROM:					
Donations		-	700	700	20,010
Charitable activities		1,690,913	-	1,690,913	1,617,186
TOTAL	3	1,690,913	700	1,691,613	1,637,196
EXPENDITURE ON:					
Charitable activities		(1,265,078)	-	(1,265,078)	(1,450,660)
TOTAL	4	(1,265,078)	-	(1,265,078)	(1,450,660)
NET INCOME AND MOVEMENT IN FUNDS					
		425,835	700	426,535	186,536
RECONCILIATION OF FUNDS:					
Total funds brought forward	15	(198,830)	5,966	(192,864)	(379,400)
Total funds carried forward	15	227,005	6,666	233,671	(192,864)

The notes on pages 16 to 27 form part of these financial statements.

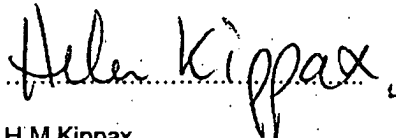
CLERVAUX GARDEN SCHOOL

BALANCE SHEET
AS AT 31 AUGUST 2023
REGISTERED COMPANY NUMBER: 11740783

		31 August 2023	31 August 2022
		£	£
FIXED ASSETS:			
Tangible assets	10	137,169	106,472
CURRENT ASSETS:			
Debtors	11	67,438	69,558
Cash at bank and in hand		243,105	47,316
		<u>310,543</u>	<u>116,874</u>
LIABILITIES:			
Creditors falling due within one year	12	(214,041)	(416,210)
NET CURRENT ASSETS / (LIABILITIES)		<u>96,502</u>	<u>(299,336)</u>
NET ASSETS / (LIABILITIES)		<u>233,671</u>	<u>(192,864)</u>
FUNDS			
Unrestricted funds		227,005	(198,830)
Restricted funds		6,666	5,966
	16	<u>233,671</u>	<u>(192,864)</u>

The financial statements have been prepared in accordance with the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 16 April 2024 and were signed on its behalf by:



H M Kippax
Trustee

The notes on pages 16 to 27 form part of these financial statements

CLERVAUX GARDEN SCHOOL

CASH FLOW STATEMENT
AS AT 31 AUGUST 2023
REGISTERED COMPANY NUMBER: 11740483

	Note	Period to 31 August 2023 £	Period to 31 August 2022 £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	17	262,630	(2,511)
Cash flows from investing activities			
Purchase of tangible fixed assets		(66,841)	(66,404)
Net cash used in investing activities		(66,841)	(66,404)
Change in cash and cash equivalents in the reporting period		195,789	(68,915)
Cash and cash equivalents at the beginning of the reporting period		47,316	116,231
Cash and cash equivalents at the end of the reporting period		243,105	47,316

The notes on pages 16 to 27 form part of these financial statements

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES**Legal status of the Charity**

Clervaux Garden School was incorporated in England and Wales as a company limited by guarantee (registered no. 11740783) and has no share capital.

The liability of members in the event of winding up is limited to an amount not exceeding £10 per member; the number of members as at 31 August 2023 was three.

Clervaux Garden School is also registered as a charity with the Charity Commission (registered no. 1190556).

Registered and principal office

The registered office of Clervaux Garden School is Ruskin Mill, Millbottom, Nailsworth, Stroud, Gloucestershire, GL6 0LA.

The principal office of Clervaux Garden School is Jolby Lane, Croft-on-Tees, North Yorkshire, DL2 2TF.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

The financial statements are presented in sterling (£) which is the functional currency of the charity. Clervaux Garden School meets the definition of a public benefit entity under FRS 102.

Going concern

The charitable company meets its financing requirement through funding provided by other group companies, and Ruskin Mill Trust Limited.

Working alongside Ruskin Mill Trust Limited, robust budgets are set, and the actual spend against these budgets is analysed on a monthly basis by both the Executive Team and the Board of Trustees Finance Sub-Committee. The full Board also receives the monthly management accounts and reviews them on a two-monthly cycle. The charitable company is currently negotiating fee increases with local authorities to mitigate the impact of inflation on expenditure.

The group, headed by Ruskin Mill Trust Limited, has substantial net assets. Furthermore, Ruskin Mill Trust Limited has provided assurances that group financial support will be provided to Clervaux Garden School as required. There are therefore no material uncertainties surrounding the going concern status of Clervaux Garden School.

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES (CONTINUED)

After making detailed enquiries and taking into account the factors discussed above, the Board is confident that the charitable company has adequate scope to continue its operational existence for the foreseeable future. There are no material uncertainties surrounding going concern and accordingly the charitable company continues to prepare the financial statements on a going concern basis.

Fixed assets and depreciation

Assets with a cost below £500 are not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	2% pa	depreciated in line with lifetime of the lease
Equipment	25% pa	straight line

Depreciation is not charged on assets under construction.

Income

Donations are credited to revenue when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from charitable and other trading activities is accounted for in the period in which the income is earned.

Investment income is accounted for on an accruals basis.

Cash and cash equivalents

The cash and cash equivalents of Clervaux Garden School, currently comprises of cash in hand, bank deposits and short-term deposits net of bank overdrafts.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Termination payments

Termination payments are accounted for as soon as the charitable company is aware of the obligation to make the payment.

Pension costs

The charitable company contributes to a defined contribution scheme. Amounts paid in relation to this scheme are charged to the Statement of Financial Activities when they fall due. All pension costs are allocated to unrestricted funds.

Debtors

Short term debtors are initially measured at transaction price, less any impairment. Prepayments are measured at the amount prepaid.

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES (CONTINUED)**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due.

Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in note 15 of these financial statements.

Financial instruments

Clervaux Garden School only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Please see note 14.

Significant estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The items in the financial statements where these estimates and judgements have been made include the following:

Useful economic lives of tangible assets

The annual depreciation charges for the tangible assets are sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on economic utilisation and the physical condition of the assets.

Impairment of debtors

Clervaux Garden School makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease. Lease incentives are recognised over the life of the lease on a straight-line basis as a reduction to the expense.

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES (CONTINUED)

Taxation

The company is a registered charity and as such is entitled to tax exemption on all its income and gains, properly applied for its charitable purposes.

2. Statement of financial activities for the year to 31.08.2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 August 2022 £
INCOME FROM:				
Donations		-	20,010	20,010
Charitable activities		1,617,186	-	1,617,186
TOTAL INCOME	3	1,617,186	20,010	1,637,196
EXPENDITURE ON:				
Charitable activities		(1,435,416)	(15,244)	(1,450,660)
TOTAL EXPENDITURE	4	(1,435,416)	(15,244)	(1,450,660)
NET INCOME AND MOVEMENT IN FUNDS		181,770	4,766	186,536
RECONCILIATION OF FUNDS				
Total funds brought forward	15	(380,600)	1,200	(379,400)
Total funds carried forward	16	(198,830)	5,966	(192,864)

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

3. Income		Year to 31 August 2023 £	Year to 31 August 2022 £
Donation income		700	20,010
Charitable activities: Fees		1,690,913	1,617,186
TOTAL INCOME		1,691,613	1,637,196

4. Expenditure		Direct Costs (Note 5) £	Support Costs (Note 6) £	Year to 31 August 2023 £	Year to 31 August 2022 £
Charitable activities: Provision of educational services		987,700	277,378	1,265,078	1,450,660
TOTAL EXPENDITURE		987,700	277,378	1,265,078	1,450,660

5. Direct costs of charitable activities		Year to 31 August 2023 £	Year to 31 August 2022 £
Staff costs		735,468	797,904
Independent workers		182,140	374,153
Training and welfare		11,251	17,826
Household costs		27,949	71,751
Motor and transport		27,715	32,924
Governance		3,177	3,699
		987,700	1,298,257

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

6. Support costs

	Finance £	Other £	Depreciation £	Total Year to 31 August 2023 £
Provision of education services	-	241,234	36,144	277,378

			Total Year to 31 August 2022 £	
Provision of education services	-	130,516	21,887	152,403

7. Net income

	Year to 31 August 2023 £	Year to 31 August 2022 £
Net income is stated after charging:		
Auditor's remuneration for the provision of:		
- statutory audit	8,750	7,500
Operating lease payments	18,600	18,400
Depreciation - owned assets	36,144	21,887

8. Staff costs

	Year to 31 August 2023 £	Year to 31 August 2022 £
Staff Costs:		
Wages and Salaries	663,882	703,087
Social security costs	58,139	80,458
Pension costs	13,447	14,359
	735,468	797,904

The monthly average headcount number of employees during the period was as follows:

	Year to 31 August 2023 No	Year to 31 August 2022 No
Care, support and administration	26	30
Management	4	3
	30	33

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

8. Staff costs (continued)

The numbers of employees earning in excess of £60,000 (excluding employer NI and pension costs) were:

	Year to 31 August 2023	Year to 31 August 2022
	No.	No.
£60,001 - £70,000	-	-

No key management personnel received remuneration in the current or previous period.

9. Trustees' remuneration and benefits

No Trustees received remuneration in the current or previous period.

No Trustee expenses were reimbursed in the current or previous period.

10. Tangible fixed assets

	Leasehold Property	Equipment	Fixtures and Fittings	Motor Vehicles	Assets in course of construction	Totals
	£	£	£	£	£	£
Cost:						
<i>At 31 August 2022</i>	64,948	72,834	1,049	18,923	-	157,754
Additions	5,010	23,112	-	-	38,719	66,841
Transfers	38,719	-	-	-	(38,719)	-
At 31 August 2023	108,677	95,946	1,049	18,923	-	224,595
Depreciation:						
<i>At 31 August 2022</i>	34,285	8,598	131	8,268	-	51,282
Charge for the year	13,295	19,605	262	2,982	-	36,144
At 31 August 2023	47,581	28,203	393	11,249	-	87,426
Net Book Value:						
At 31 August 2023	61,096	67,743	656	7,674	-	137,169
<i>At 1 September 2022</i>	30,663	64,236	918	10,655	-	106,472

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

11. Debtors: amounts falling due within one year

	31 August 2023 £	31 August 2022 £
Trade Debtors	6,970	60,067
Amounts due from group undertakings	50,000	0
Prepayments	1,899	1,809
Other Debtors	8,569	7,682
	<u>67,438</u>	<u>69,558</u>

12. Creditors: Amounts falling due within one year

	31 August 2023 £	31 August 2022 £
Trade creditors	7,112	48,597
Other creditors	47,350	-
Amounts owed to group undertaking	120	325,537
Social security and other taxes	33,530	35,015
Accruals and deferred income	125,929	7,061
	<u>214,041</u>	<u>416,210</u>

Deferred income - fees received in advance

	31 August 2023 £	31 August 2022 £
Amounts brought forward	-	41,623
Amounts received during the year	1,807,116	1,517,124
Amounts utilised during the year	(1,682,243)	(1,558,747)
Amounts carried forward	<u>124,873</u>	<u>-</u>

13. Operating lease commitments

At the year end the charitable company had total commitments due under non-cancellable operating leases, for land and buildings, as set out below:

	Year to 31 August 2023 £	Year to 31 August 2022 £
Operating Lease commitments due: Within 1 year	18,600	18,600
	<u>18,600</u>	<u>18,600</u>

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

14. Financial instruments

	31 August 2023 £	31 August 2022 £
Financial assets measured at settlement value	308,646	115,065
Financial liabilities measured at settlement value	133,161	381,194

Financial assets measured at settlement value comprise cash, trade debtors, other debtors and amounts due from group undertakings.

15. Reconciliation of movement in funds

Fund movements - 2023

	At 31 August 2022 £	Income £	Expenditure £	At 31 August 2023 £
Unrestricted funds:				
General fund	(198,830)	1,690,913	(1,265,078)	227,005
Restricted funds:				
Bike storage	600			600
Bio-Bidet	-	700		700
Green vehicle	5,000			5000
Other funds	366			366
	<u>5,966</u>	<u>700</u>		<u>6,666</u>
TOTAL	<u>(192,864)</u>	<u>1,691,613</u>	<u>(1,265,078)</u>	<u>233,671</u>

A £200 donation was received from Alpkit Foundation and a £400 donation was received from Warburton's Community Grant towards the bike storage project.

ALA Green Charitable Trust have donated £5,000 towards the purchase of a green vehicle at Clervaux Garden School.

Other funds include the balance of a donation from Tesco Community Fund towards developments at Clervaux Garden School.

A donation of £700 was received from Hargreaves Services for the Bio-Bidet that is to be installed at the school.

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

15. Reconciliation of movement in funds (continued)

Fund movements - 2022

	At 31 August 2021	Income	Expenditure	At 31 August 2022
	£	£	£	£
Unrestricted funds				
General fund	(380,600)	1,617,186	(1,435,416)	(198,830)
Restricted funds				
Bike storage	200	400	-	600
Shepherd's Hut	-	14,610	(14,610)	-
Green vehicle	-	5,000	-	5,000
Other funds	1,000	-	(634)	366
	1,000	20,010	(15,244)	5,966
TOTAL	(379,400)	1,637,196	(1,450,660)	(192,864)

CLERVAUX GARDEN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

16. Analysis of net assets between funds

2023	Fixed Assets £	Net Current Liabilities £	Fund Balance £
Unrestricted funds	137,169	89,836	227,005
Restricted Funds		6,666	6,666
	137,169	96,502	233,671
2022			
Unrestricted Funds	106,472	(305,302)	(198,830)
Restricted Funds		5,966	5,966
	106,472	(299,336)	(192,864)

17. Cash flows from operating activities

	Year to 31 August 2023 £	Year to 31 August 2022 £
Net movement in funds	426,537	186,536
Depreciation	36,144	21,887
Increase in debtors (Decrease)/increase in creditors	2,119 (202,170)	(25,366) (185,568)
Net cash provided by operating activities	262,630	(2,511)

18. Ultimate parent company and controlling party

Ruskin Mill Trust Limited (registered in England and Wales; company number: 07252866 and charity number: 1137167) is the sole member and controlling party of Clervaux Garden School. The objects of Ruskin Mill Trust Limited include the advancement of the education of young people with learning difficulties and/ or behavioral problems or special educational needs; the promotion of research into the practice and development of those areas of education; and the promotion of Rudolf Steiner education establishments. The charitable company runs six special educational needs schools/colleges. A copy of their financial statements can be obtained from the Registrar of Companies, Companies House, Crown Way, Cardiff, CF14 3UZ.

CLERVAUX GARDEN SCHOOL

19. Related parties**2023 transactions and year-end balance between subsidiaries and parent company**

	Ruskin Mill Trust	Clervaux Trust
Donation paid to parent	50,000	-
Trade debtor amounts due from subsidiary	50,000	-
Trade creditor amounts due to subsidiary	-	(120)

2022 transactions and year-end balance between subsidiaries and parent company

	Ruskin Mill Trust	Clervaux Trust
Donation paid to parent	-	-
Trade debtor amounts due from subsidiary	-	-
Trade creditor amounts due to subsidiary	(325,537)	-