

Notice of decision on individual review of charitable status SC028950 Lewis Christian Education Association

1. Decision

Following an inquiry under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), we are pleased to confirm that Lewis Christian Education Association (Lewis Independent Christian School) meets the charity test and therefore continues to be eligible to be registered as a charity in Scotland.

2. Summary of assessment against the charity test

Lewis Independent Christian School's purposes are set out in Clause Two of the Constitution (dated 26 April 1999) are

'to advance education in accordance with Christian principles by the establishment and maintenance of non-denominational Christian Schools thereby assisting parents in carrying out their Biblical responsibility to educate their children in a Christ centred manner according to God's Word and in furtherance thereof but not otherwise to engage in such other educational activities as shall promote and support this purpose'.

We are satisfied that:

- these purposes are charitable;
- the charity's activities provide public benefit in furtherance of those purposes;
- there is no evidence of any significant private benefit or disbenefit arising in consequence of the charity exercising its functions; and
- the conditions on accessing the benefit are not, on balance, unduly restrictive.

In assessing Lewis Independent Christian School against the charity test, we have had particular regard to the benefit it provides in furtherance of its purposes and the conditions on accessing that benefit, primarily the fees it charges its beneficiaries.

a) Benefit which is not charged for

Lewis Independent Christian School is an all-through, junior day school for pupils aged five to 12 years. During the financial year 2011-12 (which formed the basis of our assessment, as it was the most recent financial year for which complete financial information was available), it had a school roll of 18 pupils. The school's gross unrestricted income during the year was £42,662; we have used this figure for the purposes of our assessment.

The school charges no mandatory fees. The current guidelines however suggest an annual donation of £2,000 for a first child and £3,000 for a family. Parents are also liable for the costs associated to school trips, swimming lessons and music tuition etc,

although the school advises these are agreed with the parents prior to any obligation arising and are kept minimal. We have considered whether the donations are truly discretionary. On the evidence of the charity's accounts only a proportion of parents pay the full suggested donation, and other sources of income are significant in supporting the school. Given there is no mandatory fee, costs do not represent restrictive condition on accessing the benefit provided by the school and therefore significant mitigation is not required in order for public benefit to be provided.

Lewis Independent Christian School provides benefit to its pupils which is not charged for. In terms of educational benefit, pupils in the junior school follow a Christian curriculum constructed from a variety of resources such as the Mayflower Bible lessons and the A Beka Book curriculum as well as Jolly Phonics and Heinemann Maths resources. The syllabus focuses on Bible knowledge, English and Mathematics, with French and Gaelic also being taught alongside art, music and PE.

b) Conclusion

We do not consider that there are any unduly restrictive conditions on accessing the benefit provided by the school and public benefit is provided. Lewis Independent Christian School continues to meet the charity test.

1 October 2013