

Notice of decision on individual review of charitable status SC012895 Aberdeen Waldorf School Ltd

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 Aberdeen Waldorf School Ltd 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

Aberdeen Waldorf School's purposes are set out in Clause 3 of the Memorandum and Articles of Association (dated 6 October 1977) are:

'...To advance the educational and social ideas and ideals of Dr. Rudolph Steiner 1861 – 1925, the Austrian Philosopher and educator, founder of the international Waldorf School Movement.'

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 Aberdeen Waldorf School against the charity test, we have had particular regard to the benefit it provides in furtherance of its purposes (both that which is charged for and that which is not) and the conditions on accessing that benefit, primarily the fees it charges its beneficiaries.

a) Benefit which is charged for

Aberdeen Waldorf School is an all-through, co-educational day school for pupils aged six to 16 years. It also has a kindergarten for boys and girls aged two and a half to six years. During the financial year 2012-13 (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 74 pupils with a further 41 nursery pupils. The school's income available after bursary provision during the year was £451,814; we have used this figure for the purposes of our assessment.

In 2012-13, the school's annual nursery session fees were £3,240 (full-time fee) and its annual school fees ranged from £7,708 (average junior fee) to £8,160 (average senior fee). The school's average junior fees were marginally lower than the average fees for

Scottish Council of Independent Schools (SCIS) day schools in 2012- 13¹ (£308 lower) while the average senior fee was considerably lower (£2,013 lower). Nevertheless, these fees are substantial and represent a restrictive condition on accessing the benefit provided by the school. In order for public benefit to be provided, there must therefore be significant mitigation of these fees in place.

Aberdeen Waldorf School provides benefit to its pupils which is charged for. In terms of educational benefit, the school follows the Rudolf Steiner curriculum common to Waldorf Schools, and is also fulfilling the requirements of the Curriculum for Excellence. Pupils from class 1 to 8 study a main lesson for the first two hours of each day which over a year covers many subjects, including history, geography, sciences, and art as well as providing the core of the English and Maths programme in the junior school. Subject lessons in English, Maths, languages, arts and crafts are studied at all levels. In senior school pupils continue with the Waldorf curriculum as well as preparing for Standard Grade examinations. The School provides education to S4 only; thereafter pupils can transfer to another school or begin further education.

b) Benefit which is not charged for

The school does not provide any benefit for which there is no charge.

While the school does not have a policy not to do so they have advised us that due to the condition of the facilities they have there is no demand from external sources to use these. Additionally due to the structure of the lessons and the school day, there is no practical scope for external pupils to benefit from attending classes at the school.

We have therefore had particular regard to the relatively small size and condition of the school in considering benefit for which it does not charge a fee.

c) Facilitated access to benefit

The school mitigates the impact of the fees it charges by offering both means-tested and non means-tested fee remissions to its pupils. Means-tested access arrangements have the most significant impact on opening up access that is restricted due to the fees charged, as these awards are primarily focussed on addressing financial need. However, our assessment has also had regard to the impact of non means-tested awards and discounts offered by the school.

The school spent 28.4% of its available income on means-tested bursary provision in 2012-13. In total, 31 pupils, or 41.9% of the school's roll (excluding the nursery pupils), were in receipt of a means-tested bursary award from the school.

¹ *Indicative average fees for SCIS schools analysis at September 2012, www.scis.org.uk*
(Note that comparison has been made with average fees charged by day schools).

The bursaries awarded by the school were of varying values, with the main focus being on lower-value bursaries of 60% of the full fee or less, with the highest number of awards being in the 41-60% bracket. Means-tested bursaries offered by the school are available up to 83% of fee remission.

Additionally, the school facilitates the access to the benefit it provides by offering non means-tested fee remissions to its pupils. In 2012-13, the school spent 30.2% of its available income on non means-tested discounts which were awarded to 51.4% of the school's roll (again, excluding the nursery pupils). This type of fee remission included sibling and staff discounts.

The school is also a nursery partner provider, meaning that children who are eligible will receive part of their nursery fee from the local authority. This facilitates access to the benefit provided by the school, albeit the scheme is not primarily directed at those in financial need. In the 2012-13 financial year, 22 of the 41 nursery pupils were in receipt of such assistance from the local authority; which equated to a cumulative value of £26,299.

d) Conclusion

On balance, we conclude that Aberdeen Waldorf School has provided sufficient evidence that the impact of the fees charged by the school is mitigated by the provision of means-tested facilitated access and limited benefit for which there is little or no charge.

In reaching our conclusion, we have had particular regard to the notably high proportion of the school's income which is spent on means-tested assistance, and the high percentage of pupils in receipt of means tested assistance. We have also had regard to the fact that the senior school fees charged by the school are considerably lower than the sector average. On the other hand, we do note that the school does not provide bursaries above 83% of the full fee, that is, at the levels which have the greatest effect in opening up access for those on low or no income.

However, on balance, we conclude that the measures in place cumulatively serve to mitigate the impact of the fees charged by the school. We therefore do not consider that there are any unduly restrictive conditions on accessing the benefit provided by the school and public benefit is provided. Aberdeen Waldorf School continues to meet the charity test.

22 January 2014