

BRADFORD CHRISTIAN SCHOOL

Report and Accounts
For the year ended 31 August 2023

Charity Number 1027573

Bradford Christian School Report and Accounts For the year ended 31 August 2023

Contents	Pages
Legal and Administrative Information	3
Trustees Report	3 to 8
Independent Auditor's Report	9
Statement of Financial Activities	10
Balance Sheet and Cash Flows	11
Notes forming part of the accounts	12 to 18

Bradford Christian School
Report of the Governors and Trustees for the year ended 31 August 2023

The Governors' and Trustees' present their report and accounts for the year ended 31 August 2023.

Legal and Administrative Information

Charity Name:	Bradford Christian School
Charity Registration Number:	1027573
Registered and operational address:	Livingstone Road Bolton Woods Bradford BD2 1BT

Trustees

Simon Mackenzie
 Richard Shackleton
 Akpobibibo Onduku
 Kevin Ryan 28 April 2023
 Neil Iceton Appointed 25 January 2024
 Adetola Ayenitaju Appointed 25 January 2024
 Heather Thomson Appointed 25 January 2024

Governors

Richard Shackleton - Chair
 Akpobibibo Onduku
 Simon Mackenzie
 Hannah Pickles
 Kevin Ryan
 Susanne Wells
 Neil Iceton
 Adetola Ayenitaju
 Jane Prothero – Headteacher

Independent Auditors

Azets Audit Services, Carlton House, Grammar School Street, Bradford, BD1 4NS

Bankers

HSBC Plc, 47 Market Street, Bradford, BD1 1LW
 Kingdom Bank Limited, Ruddington Fields Business Park, Mere Way, Ruddington,
 Nottingham, NG11 6JS

Structure, Governance and Management: Governing Document

The organisation is an unincorporated charity established under a Charitable Trust Deed in 1993.

Recruitment and Appointment of Governors and Trustees

Due to the nature of the charity's work, the Governing Body is well represented by individuals who have the appropriate experience in education, Christian ministry and business skills. The Governing Body is constantly seeking to enhance its membership by the recruitment of the appropriate individuals who have the skills that will assist with the development of the charity. Suggestions for possible Trustees and Governors are sought from the existing bodies and other appropriate contacts from within the School community. Members of the Governing Body have taken part in training for Governors provided by Bradford Education's School Governors Service.

Trustee induction and training

Most Trustees are already familiar with the practical work of the Charity but new Trustees are invited to spend time observing the different aspects of the work and meet the School staff. All new Trustees are made aware of the role of a Trustee, the Governing Documents, the ongoing financial position and the future plans of the Charity.

Risk Management

The Governing Body has conducted a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. The Governing Body is constantly reviewing all areas of the Charity's work that could be exposed to external risks and seeks to deal with these as they arise.

Organisational Structure

The School has a Governing Body that meet on a monthly basis and who are responsible for the strategic direction and policy of the Charity

The day to day operation and development of the School is delegated to the Senior Leadership Team that is led by the Headteacher with the appropriate support of the appointed senior staff.

Accountability to the voluntary Governing Body is ensured through regular supervision by the Chair of the Governors of the Headteacher.

Related Parties

All relationships with other parties are on either an informal partnership basis or with mutual support and encouragement provided by those sharing similar aims and goals.

Mission and Vision:

Our Mission: To provide a holistic Christian education for all and to inspire discipleship.

Our Vision: To be a Christian community in which everyone grows in character, faith, knowledge, understanding and wisdom.

Achievement and Performance:

The main area of charitable activity is the provision of a Christian alternative to secular education.

We currently have 157 on the school roll. We have 97 families from the Christian community in the Bradford area and 33 from non - faith or other backgrounds.

Bradford Christian School does not reflect the doctrines of any one church or denomination but is open to serve the wider Christian community in Bradford.

We undertake to educate children from Nursery (age 3) to Year 11 (age 16). Our pupils' studies normally culminate in GCSE examinations.

We recognise and seek to attain standards set by the Independent Schools' Standards and the Independent School Inspection.

Each member of staff at Bradford Christian School is first and foremost a dedicated Christian who loves and seeks to serve God.

Most of the teachers are professionally qualified and have previously taught in other local schools. We also offer teacher training to our own staff and colleagues from other Christian schools. We are also pleased to mentor student teachers or those involved in work experience programmes from local universities and colleges.

The school teaching staff is supplemented by committed parents and volunteers.

The school offers a full range of curricular and extracurricular activities a number of which take place away from the main site due to spatial constraints. This includes Duke of Edinburgh Bronze and Silver Awards for students in Years 9,10 and 11.

The school also runs an Autism Provision for students with Autism placed with us by the local education authority. This part of the school is managed as a department in itself with 27 students and a dedicated staff team and is currently full.

The school aims to present children with the created world in all its aspects, enabling them to relate correctly to it and to eventually make a useful and godly contribution to society. It is our desire that children see the world and its people from God's perspective and acquire the ability to base all their decisions on the scriptural principles they have been taught. It is our hope that our pupils will be able to face life with all its problems and challenges with hope, determination and resourcefulness. We sincerely desire to see all our pupils make the best of their God-given abilities, whatever they may be, thus preparing them to be useful citizens and effective servants in the Church of Christ.

During the 22 / 23 financial year the school moved from under the Ofsted umbrella for inspection purposes to the Independent School Inspection.

Bradford Christian School is affiliated to the Christian Schools' Trust (Charity Number 293315), a fellowship of around 25 Christian schools across Great Britain.

The school does not admit pupils on the basis of academic ability or family background. It is, however, vital that parents have a clear understanding of the vision of the school and that they are supportive of its aims. To this end the school interviews all prospective parents before awarding places to pupils. Fees are charged with a view to covering the day to day running costs of the school. Gifts supplement the finances of the school, covering any shortfall and allowing for some expansion. The school greatly values the financial and prayer support it receives from a wide range of people from across the country. The level of fees paid varies according to the ability of the family to pay. Each family privately discloses their income level when deciding which level to pay.

The school could not function without the assistance of voluntary helpers, principally parents and grandparents who help with, for example, building maintenance, school trips, classroom support, hearing children read, clerical tasks etc.

Subjects offered to GCSE level in 2022 – 2023 were: Maths, English, Literature, Combined Science (dual award), Computing, Spanish, Geography, History, Art and Religious Education.

Educational trips and residentials for middle and upper school were run this year. Year 5/6 students spent 3 days staying at Snowball plantation in York. Year 7/8 students spent 3 days in London taking in the sights, watching the 'Lion King' and touring parliament. EYFS enjoyed a trip to Ponderosa zoo, year 1/2 visited Skipton castle and year 3/4 re-established their connection with Crystal Gardens school. Upper school spent 4 days in Paris taking in the city's sights including the Eiffel Tower and a boat trip down the River Seine. Autism Provision students enjoyed a residential at Yorkshire camps. Middle school and upper school students came together to present a production of 'Robin Hood'. The final week of the 22/23 school year was spent giving service and enjoying activities.

Financial Review:

Full details of the financial activities are contained in the attached accounts. Total incoming resources for the year were £1,077,633 and, after deducting resources expended of £1,049,424, net incoming resources were in surplus by £28,209 as compared with the restated surplus of £67,787 the previous year. This reduction reflected a catching up of salary costs to cover more high care pupils.

The net assets of the Charity at August 31, 2023 were £608,245, up from £517,254 the previous year as in addition to the surplus above the building was revalued upwards to market value by £62,782. Net cash was £172,003 (bank balance less mortgage debt).

Principal funding sources

Most of the income of the Charity comes from Special Educational Needs / Autism Provision funding, School fees and Early Years funding. The Charity continues to seek additional funding from individuals, organisations and Charitable Trusts that are sympathetic with its objectives.

Reserves Policy

The Trustees established several years ago a policy that the Charity should maintain £75,000 in unrestricted funds. This currently equates to approximately one month's expenditure. As of 31 August 2023 the unrestricted funds are currently £536,597 and include amounts earmarked for building improvements begun in July 2023.

It is the understanding of the trustees that the funding received for EYFS provision and EHC plans is paid in return for the school providing suitable education, health and care services to a number of specified eligible pupils. These services depend on dedicated staff, facilities and bought-in services, and on the wider management, support services and resources of the whole school. Accordingly, the trustees resolved to treat all income and expenditure related to EYFS and EHC plans as 'Unrestricted' with effect from the year commencing 1 September 2018. The Restricted funds at 31 August 2018 of £24,898 were unchanged by 2022 and were rolled into the unrestricted funds at 1 September 2022 by a prior year adjustment (Note 18 of the accounts).

The Trustees will be reviewing the purpose of these funds, the reserves policy and how these tie in with the funding of improvements to the building, facilities of the school and their ongoing insurance.

Plans for future periods

The Trustees purchased its property in Livingstone Road, Bradford, in February 2002. Refurbishment of the new site was completed in the autumn of 2003. During the latter part of 2005 additional work was undertaken to create a new classroom into a converted outbuilding. Subsequently two further classrooms were created by constructing a mezzanine floor above the kitchen area.

During the year end, 31 August 2021, an extension was built on to the early years provision at a cost of £27,000. In July 2023 building work started on 2 additional classrooms, a budget of £300,000 was agreed by the governing body.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 17 of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Responsibilities

Law applicable to charities in England & Wales requires Trustees to prepare accounts for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts giving a true and fair view the Trustees should follow the best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the Trustees



[Richard Shackleton](#)

Trustee

Date 25.4.24

Bradford Christian School
Statement of financial activities
for the year ended August 31, 2023

10

Final

	Notes	Revaluation			Total 2023	Total 2022
		Reserve 2023	Restricted 2023	Unrestricted 2023		
Income and expenditure		£	£	£	£	£
Incoming resources						
Incoming resources from generating funds						
EYFS funding				19,151	19,151	33,962
LEA Support (DSP)				712,582	712,582	656,647
Nursery fees				0	0	0
Building fund (Friends)				9,290	9,290	8,026
Donations				8,824	8,824	11,372
Other Income				4,870	4,870	0
Incoming resources from charitable activities						
School fees				322,309	322,309	278,301
Other incoming resources	11		-	607	607	7,158
Total Incoming resources		0	0	1,077,633	1,077,633	995,465
EYFS & LEA DSP income %				68%		69%
Resources expended						
Charitable activities	12			819,783	819,783	731,432
Support Costs	13			215,441	215,441	196,246
Governance	17			14,200	14,200	0
Total resources expended		0	0	1,049,424	1,049,424	927,678
Net incoming/(outgoing) resources for the year		0	0	28,209	28,209	67,787
Gain on revaluation of the building	19	62,782			62,782	0
Total funds brought forward from 2022		0	Note 18	517,254	517,254	449,466
Total funds carried forward		62,782	0	545,463	608,245	517,254

Bradford Christian School
Balance sheet as at August 31, 2023

	Notes	2023 £	2022 £
Tangible fixed assets	2	463,914	362,192
Deferred capital grant	18	0	0 <i>Restated to Nil at 31 Aug 2021</i>
		463,914	362,192
Current assets			
Debtors and prepayments	3	15,588	3,983
Bank accounts		229,218	243,788
Cash in hand		998	757
		245,805	248,529
Current liabilities			
Creditors	4	-57,193	-35,333
Net current assets (liabilities)		188,612	213,195
Total assets less current liabilities		652,526	575,387
Creditors: amounts falling due after more than one year	5	-44,281	-58,134
Net assets		608,245	517,254
Funds			
Restricted funds		0	0 <i>Restated see note 18</i>
Unrestricted funds	18	545,463	517,254 <i>Restated see note 18</i>
Revaluation Reserve	19	62,782	0
		608,245	517,254

Approved by the Board of Trustees
and signed on their behalf by:

.....Trustee

Statement of Cash flows		2023 £	2022 £
Net cash provided by operating activities	(below)	61,087	96,023
Cash flows from investing activities			
Purchase of property, plant and equipment		-61,564	0
Cash flows from Financing activities			
Repayment of mortgage		-13,853	-13,935
		-14,329	82,088
Change in bank & cash in the reporting period		244,546	162,457
Bank & cash at beginning of the reporting period		230,216	244,546
Net income for the reporting period		28,209	67,788
Adjustments for			
Depreciation & Loss on write off		22,624	19,923
Increase in debtors (2022 Decrease)		-11,605	9,240
Increase in creditors (2022 Decrease)		21,860	-928
Net cash provided by operating activities		61,087	96,023

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, and are in accordance with applicable accounting standards, the Statement of Recommended Practice on Accounting by Charities, the Financial Reporting Standard for Smaller Entities and the Charities Act 2011.

1.2 Capitalisation

Fixed assets with a value lower than £500 are not capitalised.

Freehold Property (school and grounds) is stated as £451,728 at 31 August 2023, in light of a valuation of £650,000 dated 5th August 2024 by Hayfield Robinson. The difference being capital expenditure after 31 August 2023.

1.3 Depreciation

Depreciation is provided on office equipment and school furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Office equipment	25% reducing balance
School furniture and equipment	25% reducing balance

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.5 Going concern:

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.

1.6 Impairment of fixed assets:

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

1.7 Basic financial assets:

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

Notes to the accounts for the year ended August 31, 2023

Accounting policies (continued)

1.8 Basic financial liabilities:

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Cash and cash equivalents:

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Investment income is accounted for in the period in which the charity is entitled to receipt.

Gifts and donations are accounted for when received. Grants for building purposes are deferred.

School fees are accounted for in the period in which the charity is entitled to receipt.

1.11 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

All resources expended are allocated to activities on a direct basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

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

1.12 Pension schemes

Bradford Christian School provides access to various personal pension schemes to its employees. The assets of these schemes are held separately from those of the charity in independently administered funds. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the schemes. As defined contribution schemes, the future risk remains with the employee. Since 6 April 2019, the School has contributed 3% of salary while employees have contributed 5%.

2. Tangible fixed assets

	Freehold property & improvements	School ICT furniture & equipment	Total
	£	£	£
Cost			
As at September 1, 2022	623,967	129,247	753,214
Additions	61,564		61,564
Fixtures and fittings written off		-99,042	-99,042
Revaluation adjustment (Note 19)	-233,803		-233,803
As at August 31, 2023	451,728	30,205	481,933
Depreciation			
As at September 1, 2022	284,106	106,916	391,022
Charge for the year	12,479	5,583	18,062
Fixtures and fittings written off		-94,480	-94,480
Loss on writing off fixtures and fittings			0
Revaluation adjustment (Note 19)	-296,585		-296,585
As at August 31, 2023	0	18,019	18,019
Net book value			
As at August 31, 2023	451,728	12,186	463,914
As at August 31, 2022	339,861	22,331	362,192

3. Debtors

	2023	2022
	£	£
Fees overdue	14,382	4,583
less: Provision for unpaid fees & claims	-1,408	-5,000
Tax recoverable	-	400
Prepaid expenses	2,614	4,000
	15,588	3,983

4. Creditors

	2023	2022
	£	£
Trade creditors, fees in advance & accruals	31,832	10,492
Tax and social security costs	11,429	10,909
Mortgage loan (due within 1 year)	13,932	13,932
	57,193	35,333

5. Creditors: amounts due after more than one year

	2023	2022
	£	£
Mortgage loan (due more than one year)	44,281	58,134
Analysis of loan repayments:		
Between two and five years	44,281	58,134
Over five years		
	44,281	58,134

A mortgage loan amounting to £58,213 (2022 - £72,066) is secured on the freehold property.

**Additional information to the statement of financial activities
for the year ended August 31, 2023**

	2023	2022
	£	£
6. Staff costs and emoluments		
Gross salaries and wages	796,762	695,763
Employer's national insurance costs	41,815	37,270
Pension costs - employer	12,361	13,126
	<u>850,937</u>	<u>746,159</u>

The average number of full-time equivalent (including casual and part-time staff) employed by the Trust during the year was as follows:

	2023	2022
Teaching, Learning Assistance and class room staff	50	46
Support and administration	6	5

Teaching and Learning Assistance is estimated at 88% of staff time with 12% estimated as support.
There were no employees with emoluments above £60,000 in 2023 or 2022.

7. Trustees' remuneration and expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

8. Audit & Independent Examination fees

	2023	2022
	£	£
Audit Fees	14,200	-

**9. Analysis of net assets between funds
at the end of the year.**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	463,914		463,914
Current assets	245,805	0	245,805
Creditors: due within one year	-57,193		-57,193
Creditors: due after more than one year	-44,281		-44,281
	<u>608,245</u>	<u>0</u>	<u>608,245</u>

10. Movements in funds latest year

	At Sep-01 2022	Incoming Resources	Outgoing Resources	At Aug-31 2023
	£	£	£	£
Restricted funds Restated Note 18)		0	0	0
Unrestricted funds	517,254	1,077,633	1,049,424	545,463
Revaluation Reserve (Note 19)	0	62,782		62,782
Total funds	<u>517,254</u>	<u>1,140,415</u>	<u>1,049,424</u>	<u>608,245</u>

As restated see Note 18

**Additional information to the statement of financial activities
for the year ended August 31, 2023**

	Restricted 2023	Unrestricted 2023	Total 2023	Total 2022
	£	£	£	£
11. Other incoming resources				
School trips	-	208	208	5,696
Sundries	-	399	399	176
Fundraising events	-	-	-	198
Drama	-	-	-	950
Milk Money	-	-	-	137
	-	607	607	7,158

Resources expended		Restricted 2023	Unrestricted 2023	Total 2023	Total 2022
	Notes	£	£	£	£
12. Charitable activities					
Salaries and national insurance			737,876	737,876	662,991
Pension scheme contributions			10,861	10,861	11,726
Staff training			4,034	4,034	6,280
Curriculum expenses	14	-	55,891	55,891	37,378
Examination fees			7,436	7,436	1,561
Ofsted & DBA			1,940	1,940	1,885
School trips and transport			1,694	1,694	8,480
Minibus expenses			50	50	1,131
Capital grant spread over life	18		0	0	
		-	819,783	819,783	731,432

13. Support costs		Restricted 2023	Unrestricted 2023	Total 2023	Total 2022
		£	£	£	£
Repairs & Renewals		-	30,888	30,888	30,514
Salaries and national insurance			100,700	100,700	90,400
Pension scheme contributions			1,500	1,500	1,400
Rates and water			5,077	5,077	4,744
Insurance			9,512	9,512	8,801
Light and heat			12,781	12,781	17,127
Cleaning			5,811	5,811	3,198
Sundry payments	15	-	2,604	2,604	4,628
Depreciation	16	-	18,062	18,062	19,273
Loan interest			8,110	8,110	4,791
Internet & telephone		-	2,202	2,202	1,103
Photocopier lease		-	7,340	7,340	4,360
Postage, printing, stationery and advertising		-	2,530	2,530	5,290
Refreshments		-	3,762	3,762	618
Loss on writing off Fixtures and Fittings		-	4,562	4,562	-
		-	215,441	215,441	196,246

**Additional information to the statement of financial activities
for the year ended August 31, 2023**

	Restricted 2023	Unrestricted 2023	Total 2023	<i>Total 2022</i>
	£	£	£	£
14. Curriculum expenses				
Consumables		19,218	19,218	9,974
ICT Hardware		10,648	10,648	2,762
Subscriptions and licences	-	21,422	21,422	10,859
Equipment		1,651	1,651	5,480
Books	-	2,952	2,952	927
Special Needs		-	-	7,377
	-	55,891	55,891	37,378

	Restricted 2023	Unrestricted 2023	Total 2023	<i>Total 2022</i>
	£	£	£	£
15. Sundry payments				
Christian Schools Trust	-	541	541	921
Sundry expenses	-	1,695	1,695	3,153
Bank interest and charges	-	368	368	555
	-	2,604	2,604	4,628

	Restricted 2023	Unrestricted 2023	Total 2023	<i>Total 2022</i>
	£	£	£	£
16. Depreciation				
Freehold property and improvements	-	12,479	12,479	12,479
ICT, Equipment and furniture	-	5,583	5,583	7,444
Motor vehicle (disposal 2022)	-	-	-	650
	-	18,062	18,062	19,273

	Restricted 2023	Unrestricted 2023	Total 2023	<i>Total 2022</i>
	£	£	£	£
17. Governance				
Management and administration of the charity				
Trustee remuneration	-	-	-	-
Audit Fees		14,200	14,200	-
	-	14,200	14,200	-

Bradford Christian School
Additional information to the statement of financial activities
for the year ended August 31, 2023

18. Movement of Reserves and Prior Year Adjustment Deferred Capital Grant

	Total	<i>Total</i>
	2023	<i>2022</i>
	£	<i>£</i>
Original treatment 2021		
Grants received in 2021 of £26,066 used to fund building brought forward	25,022	<i>25,544</i>
Credit taken to revenue 2% straight Line		<i>522</i>
Carried forward at the year end	25,022	<i>25,022</i>

Prior Year Adjustment made

	Restricted	Unrestricted	<i>Total</i>
Reserves brought forward 1 Sep 2021 (previously reported)	24,898	399,025	423,922
Recognition of grant as capital income 2021		25,544	25,544

Revised Reserves at 31 September 2021

	24,898	424,569	449,466
--	--------	---------	---------

Originally reported Net Income for the year ended 31 August 2022

		68,301	68,301
--	--	--------	--------

Less effect of no grant credit

		-522	-522
--	--	------	------

Restated Net Income for the year ended 31 August 2022

	-	67,779	67,779
--	---	--------	--------

Restricted reserves no longer regarded as restricted

	-24,898	24,898	
--	---------	--------	--

Restated Reserves at 1 September 2022

	-	517,245	517,245
--	---	---------	---------

19. Revaluation Reserve

Freehold Property (school and grounds) is stated as £451,728 at 31 August 2023, in light of a valuation of £650,000 dated 5th August 2024 by Hayfield Robinson. The difference being capital expenditure after 31 August 2023.

	2023	<i>2022</i>
	£	<i>£</i>
New Valuation	451,728	<i>-</i>
Previous Net Book Value (historic cost)	388,946	<i>-</i>
Revaluation Reserve as at 31 August 2023	62,782	<i>-</i>

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Qualified opinion

We have audited the financial statements of Bradford Christian School (the 'Charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, 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, 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 Charities Act 2011.

Basis for qualified opinion

We were not able to obtain sufficient audit evidence to provide assurance as to the accuracy and validity of the closing balances in relation to the year ended 31 August 2022. Consequently, we were unable to determine whether the opening balances for the year ended 31 August 2023 are accurately stated.

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 Charity 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 qualified 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 Charity'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 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.

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Matters on which we are required to report by exception

In respect solely of the limitation on our work relating to the opening balances as described above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been maintained.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- the financial statements are not in agreement with the accounting records.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the Charity 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 Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Extent to which the audit was 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and 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 accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colin Whitehead (Senior Statutory Auditor)
for and on behalf of Azets Audit Services
Chartered Accountants
Statutory Auditor

.....
Carlton House
Grammar School Street
Bradford
BD1 4NS