

Annual Report and Accounts

For the year ended 31 July 2020

EMMANUEL CHRISTIAN SCHOOL ASSOCIATION

Life and Learning to the Full

LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity no. 900505
Registered company no. 2498497
School registration no. 9316102

Registered office: Emmanuel Christian School, Sandford Road, Littlemore, Oxford, OX4 4PU

Trustees (Board of Governors)

Reverend Anthony Buckley (Chair) (from 15/05/2020)
Prof. Michael Chappell
Mrs Hannah Palmer (resigned 13/12/2019)
Prof. Dapo Akande (resigned 13/12/2019)
Rev. Ian Fry
Prof. Ewan McKendrick
Dr Mary Johnstone-Louis (from 15/05/2020)
Mr Matthew Hutchings (from 15/05/2020)

Status

The Emmanuel Christian School Association is a Company Limited by Guarantee (registered in England, no. 2498497) and a registered charity no. 900505. The school is registered with the Department of Education (registration no. 1316102).

In setting our objectives and planning our activities, our Governors have given careful consideration to the Charity Commission's general guidance on public benefit, and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

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Chair's Report

There is no surprise as to the overriding feature of the past year at Emmanuel. A global pandemic that wasn't even being contemplated when the year began soon reminded us that we are not sovereign and our call is to serve and be faithful in a world subject to frustration. In what could otherwise have been particularly dark times, the Emmanuel community were able to hold on to a true and lasting hope, ministering this to the children in the school whether they happened to be in the building or attending school from home. It is a testament to Mrs Nesbitt's leadership and the commitment of the whole staff team that the school adapted so quickly and creatively to the challenges of this year. It was encouraging that during the period of greatest uncertainty in March, when various necessary precautions were being put in place that interfered with the normal day-to-day operation of the school, as far as possible the experience for the pupils was kept familiar. It was also a joy that the pupils could, by the end of the summer, all return safely to on-site learning. Although it wasn't possible to 'do school' in the same way as normal, the extent to which it felt familiar and welcoming to all involved was another demonstration of the love that marks out Emmanuel Christian School.

Like every organisation, managing finances amidst great uncertainty was a challenge during the year. Despite all that could have befallen us in this area, the overall picture was, by the grace of God, manageable. We made judicious but limited use of the government furlough scheme and were grateful to the staff that accepted being in the strange position of being paid without work. However, we were grateful to have many staff members working, especially toward the end of the summer, being able to fulfil their vocation and commitment to the pupils. We are also grateful to parents who kept up with payments and even went beyond what we asked financially of them, whilst also having to take a more than usually active part in the teaching of their children.

The year end marks the end of my tenure as Chair of Emmanuel Christian School and I pass the role into the capable hands of Reverend Buckley. I have seen the community pass through a number of trials and can only conclude that it has a form of resilience that the world so often seeks for in vain by looking in the wrong places. I could easily point to things that have changed in the school for the better and say that I am thus confident for the future. I could equally point to challenges we face and are yet to come and fear for the future. Both approaches might be true, but also foolish. What I can confidently say is that the Lord who sustains Emmanuel Christian School is faithful and will continue to sustain it for as long as He chooses; whilst that remains the case I pray the community will remain faithful to his call.



Professor Michael Chappell, Chair of Governors, July 2020

It is a privilege to be part of the ECS community and to take on the role of Chair of Governors. I would like to thank Michael Chappell for his faithfulness and commitment in his time as Chair. Our thanks also, as Michael says, to everyone, children, parents, staff and governors, for courage and grace during 2020. We know from the Scriptures that the heart of Christ is for the well-being of children and it seems to me that the school community seeks to express this in all that we do. Let us continue with love, faith and hope as 2021 gets underway.

Reverend Anthony Buckley, Chair of Governors Elect, July 2020

A Buckley 26/02/21

Principal's Report

I'm sure I'm not the only leader who had a vision for 2020 and, by the middle of 2020, could see that it was a year which none of us could have envisaged. The year started optimistically with new families with fresh vision for the school community and a clarity in our curriculum and the learning we were doing together. And through the hurdles which COVID-19 gave us, our vision and community were strengthened and refined, even through struggles.

As we returned to school after lockdown, we articulated our vision in three simple words with profound meaning: faith, hope and love. I shared what they meant for us as a school as we set out into a changing context. The Bible teaches that a cord of three strands is not quickly broken, and I gave a vision to staff and families which would nurture and strengthen these three particular strands.

Faith, and its corollary, courage, was something I shared with parents in early February. We were determined during the coronavirus crisis to let love drive fear out of the building. As adults in the lives of children, we committed ourselves to providing an environment for them which enabled them to flourish without fear. Our Christian faith defined how we saw one another in community, not as a threat, but a necessary gift to enable healthy growth. Courage did not mean being reckless but it meant trusting that God's promise to provide, protect and watch over us should determine our outlook on any hazard so that in meeting that hazard, we continued to respond in a way which affirmed our common humanity.

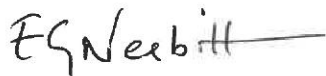
Hope is something leaders are called to fight for, not naively, not blindly, but seeing that the end of hardships, heartaches and hurts, is a promise of restoration and renewal. A headmaster I worked for described his job as 'Chief Educational Optimist', holding the vision of the school and believing under God that it was possible to realise. Our Summer School was a particularly powerful moment for hope where families who had been in isolated communities came together and saw the potential to be together again.

Love is a vital strand which keeps the vision of faith and love grounded in the lives of people. In a world undone by fear, where trust has been damaged, it is not enough to have a rhetoric of hope and fiery faith but to live in love. The day before we returned to school as staff was Pentecost Sunday and we remembered that the primary manifestation of the Spirit is spoken of by Paul in 1 Corinthians 13:

Love is patient, love is kind. It does not envy, it does not boast, it is not proud. It does not dishonor others, it is not self-seeking, it is not easily angered, it keeps no record of wrongs.

Love does not delight in evil but rejoices with the truth. It always protects, always trusts, always hopes, always perseveres....And now these three remain: faith, hope and love. But the greatest of these is love.

Our vision as we returned was to love our school back to normal, but also to be a visible expression of what a community shaped by the love of Christ can look like. Throughout 2019 - 2020 we said goodbye to a number of staff and families who have loved the school through different seasons. Mrs Palmer who served as a class teacher, board member, and SEN co-ordinator, Mrs Cooke who led the Sport and Music through many seasons, Mrs Chappell who worked in Early Years and ensured our Compliance as a school and Professor Chappell who, as Chair of the Board, led the board through difficult moments with tenacity and care. We are a school built and sustained by love, and we look back with gratitude for the gifts of love God has given to us through these people, and as we look ahead to the challenges that a changing world post COVID will bring, we continue to hope and persevere with faith that God is holding and sustaining this school in His faithful love.



Mrs Elizabeth (Lizzy) Nesbitt
Principal

A Year of Learning at Emmanuel Christian School 2019 - 2020

Autumn

New families arriving at Emmanuel in September discovered that the way into school was to follow the bees which were painted on the playground. For the next four weeks, the quest continued as we learnt more about bees in our 'Quest for Beauty' topic. Children tasted honey on the school's 31st birthday, visited local nectar sources and a real life beekeeper. At the end of the topic one child commented, 'I will really miss the bees'. Charlotte Mason, an educator who inspires our ethos at Emmanuel said that when children are learning about living ideas, they are not just knowing things but coming to know them and building a relationship with them. This was definitely true of the bees which continued to 'buzz' into our lives at different points through our year.

Our next quest was for 'Truth in Story' as each class had a traditional tale which they studied together. As a school Open Morning we entered Sherwood Forest to discover more about the world of Robin Hood and his merry men. As our first topic grounded our love of nature in a particular phenomenon, so this topic grounded our love of story in tales which have stood the test of time.

Our final quest was one for goodness, following the knights of old and learning from their code of chivalry. Year 5 and 6 had their own vigil and were dubbed by Mrs Kuiper and all our squires attended a medieval feast at the end of term as our Christmas banquet. Our Christmas Carol service was centred around the ancient carol, 'O Come, O Come, Emmanuel' and our hope in the promises of God which have stood firm through generations.

Spring

The good ship Emmanuel set sail on its term of discoveries, stopping off first in China to understand the tea trade. No topic on tea would be complete without a traditional English cream tea and we enjoyed tasting a wide range of teas supplied by Fortnum and Mason and scones and jam made by our families.

Next we climbed mountains with Tenzing Norgay and Edmund Hillary. The story of their ascent of Everest is one which was very inspiring, illustrating that courage is not always found in likely packages but it has the potential to inspire people for generations. Our own attempt at climbing a local 'mountain', Wittenham Clumps, was very soggy and we were happy to come back to school for cocoa and chocolate digestives.

Just before we started our last topic of term, Katherine Johnson, whose story we were going to learn about, died. Katherine Johnson was an inspirational mathematician who used her powerful understanding of Maths to inform the initial NASA missions to space. We also followed Buzz Aldrin and Neil Armstrong to the moon, marvelling at the courage of men who choose to break new frontiers to advance human understanding.

In the run up to Easter, we had a delivery of eggs to Early Years but it soon became clear that the whole school wanted to cuddle the chicks which emerged. They were a welcome focal point when much in the world was uncertain and we enjoyed the verses of Psalm 91 which reminds us that we are like vulnerable chicks, but we stand under an unshakeable God.

'He will cover you with his feathers, and under his wings you will find refuge; his faithfulness will be your shield and rampart'

Summer

Our Summer Term started online with parents and staff learning the ropes of google classroom. Our topic had always been to study Oxford and the creators and contributors to its story. This learning was put on a website created for the school called, 'Oxford, What's Your Story?' which was used by our community and others beyond it. A local author who had written about Oxford through the eyes of her eccentric cat joined us online to share more of their story.

Our second topic, Oxford Authors, gave us the opportunity to learn from Kenneth Grahame, CS Lewis and JRR Tolkien. We 'zoomed' off to the Kilns, the house of CS Lewis, to hear more about his story and when we were physically back on site, went on a tour of their Oxford haunts.

When all the children had returned to school, we learnt together from the Pilgrim's Progress. As we finished a year with many unexpected hurdles, it was a powerful reminder to us as a Christian community, that the journey of faith is not always smooth, but there is a certain guide who leads the way.

The end of the summer term was not quite the end of learning together. As many children across Oxford had not been able to access in person education since March, we hosted a summer school for families at the end of July. Using the material from the Pilgrim's Progress, we provided a place for children to process all that had happened through the eyes of faith, and to enjoy community with others in a wholesome way.

TRUSTEES' REPORT

Objectives

The objects of the school are the advancement of education (including social and physical training) of boys and girls, and in particular to maintain day schools in or near Oxford. We aim, through our nursery and primary school, to provide a first-class education to boys and girls from the ages of 3 to 11. We seek to provide a structured educational environment that develops our pupils' capabilities, competences and skills. We promote the academic, moral and physical development of our pupils through our academic curriculum, pastoral care, sporting and other activities. We provide an educational environment where each student can develop and fulfil his or her potential, building their self-confidence and inculcating a desire to contribute to the wider community. In so doing, we prepare our pupils for the opportunities, responsibilities and experience of later life.

Ethos

Our school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment. In the last Ofsted report, the pastoral care provided was graded as good and described as 'extremely positive', in their view 'all pupils thrive'. Parents are given regular information about their children's social and academic progress through parent evenings in addition to the traditional end of term and year reports. We maintain regular contact with parents throughout the year through informal contacts and through our newsletter. We also have a vigorous no bullying policy.

Access policy

It is important to us that access to the education we offer is not restricted to those who can afford our full fees, and that our fees are set at a modest level to maximise the access. An individual's economic status, gender, ethnicity, race, religion or disability do not form part of our assessment processes. We will make reasonable adjustments to meet the needs of staff or pupils who are or become disabled.

Community involvement

We believe our pupils benefit from learning within a diverse community. A great deal of learning occurs through social interaction, conversation and shared experiences which helps our pupils develop an understanding of the perspectives of other people that will be vital in their adult lives. Our school is a part of a wider community and we are keen that our staff and pupils participate. Older pupils regularly visit a care home to sing and talk to the residents. Our school also takes part in chess, football and netball matches with local junior schools. People who work in the local community regularly visit the school to tell the pupils about their work, eg authors, artists, police officers, church leaders.

Bursary policy

The Governors view our bursary awards as important in helping to ensure children from families who would otherwise not be able to afford the fees can access the education we offer. Our bursary awards are available to all who meet our general

entry requirements, and are made solely on the basis of parental means, or to relieve hardship where a pupil's education and future prospects would otherwise be at risk, for example in the case of redundancy. In assessing means, we take a number of factors into consideration, including family income, investments and savings and family circumstances, for example dependant relatives and the number of siblings. However, our school does not have an endowment, and in funding our awards we have to be mindful that we must ensure a balance between full-fee-paying parents, many of whom make considerable personal sacrifices to fund their child's education, and those benefiting from the awards. The bursary awards are up to 50% remission of fees; details of how to apply are available from the school secretary, and further details on the policy from the school treasurer. The effect of our bursary scheme and total of awards is explained below.

REVIEW OF THE YEAR'S ACTIVITIES IN RELATION TO PUBLIC BENEFIT

Pupil numbers and fees

The total number of pupils in the school by the end of the 2019-20 academic year was 47 (July 2020) of which 34 were in the main school (Reception to Year 6) (2018-19: 51). Our fees for the year under review, before the deduction of any means assisted bursaries and scholarships, were £1945 per term. These fees are less than half of the general level of fees for independent primary schools in the Oxford area.

Supporting others in the UK and abroad

The school is actively involved with fundraising for projects both in the UK and abroad.

Bursaries

During the year the value of means tested bursaries totalled £12,638 which represents 10.7% of our gross main school fee income. Bursaries provided assistance to 5 of our pupils.

REVIEW OF THE YEAR'S ACTIVITIES

Financial results

The results for the year are set out on pages ? to ??. The school's general reserves fell by £4,328 from £110,508 to £106,180. Total reserves at year end were £107,082.

Governance, internal control and risk assessment

The Emmanuel Christian School Association is governed by a board of governors (the trustees) according to the Memorandum and Articles of Association. Trustees are elected by ballot from within the members of the Association at one of the biannual meetings.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding

time the financial position of the charity. 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, and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the trustees of the financial results;
- delegation of authority and segregation of duties;
- identification and management of risks.

The major risks to which the charity is exposed, as identified by the trustees, are regularly reviewed, and steps are taken as necessary to mitigate those risks.

Trustees are inducted into the charity by the Chair and provided with the Governor's handbook and access to all the charity and school policies. All trustees undergo a Disclosure Barring Service check. A formal procedure for trustee induction is being developed.

The Board of Governors appoints a Principal as executive officer for the School. Three committees report to the Board and are given delegated powers to act in specific areas:

- Leadership
- Finance
- Teaching and Learning.

Further working groups (including community and marketing, maintenance, IT) report to the leadership committee.

The Principal is:
Mrs Elizabeth Nesbitt (appointed August 2017)

Sources of funds

The Association collects an annual subscription from all its members (£2). The school is mainly financed through school fees. Further funds arise from donations and school events.

Investment policy

The charity's policy is that all its funds should be readily accessible. Surplus cash is therefore simply placed in a deposit account.

Reserves policy

The charity aims to keep as reserves an amount approximating to eight weeks' salaries for all staff, as this is the average length of notice that would have to be given if staff were being laid off. In the year under review, the charity's reserves reduced slightly and remain above the target level.

Review of Sustainability

In the past annual report, the Trustees identified three areas of concern relating to the long term sustainability of the school, which is managed by the Association. Here we report on progress made in these areas and further actions to be undertaken in the subsequent year:

- **Leadership:** The Principal is now well established in the school and providing excellent leadership across all areas of the organization's operation. The trustees believe the school has suitable leadership in place to develop the school according to the aims of the association and seek to support the Principal in her duties and professional development.
- **Demand:** The number of pupils in the main school has remained approximately stable, but we are seeing growth in the lower years, including meeting our target for intake into the Reception class for 2020-21. There has been a good number of enquiries for places at the school and visitors on school open days. The building of the number of pupils in the school is a medium-term project as the main entry to the school is via the Reception class. We continue to develop strategies to communicate our distinctive educational provision to families in Oxford and the wider community.
- **Finances:** Due to relatively low pupil numbers, finances remain tight, but currently manageable due to some cash reserves. Staffing is the major expense and has been set to allow the school to provide the high standard of education that we seek to offer, whilst not being wasteful of resources. The school is currently dependent on some external donations to fill the gap between fee income and expenditure. We expect this to be the case in the short-term, but that over the coming years this gap will close as pupil numbers grow.

DECLARATION

Signature



Trustee: Reverend Anthony Buckley (Chair)

Date:

A 26.02.21

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EMMANUEL CHRISTIAN SCHOOL ASSOCIATION

I report on the accounts of the Association for the year ended 31 July 2020 which are set out on pages 13 to 32.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts, and you consider that the audit requirement of section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act, and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

H Mercer FCA
Chartered Accountant
8 Fairleigh Rise
Kington Langley
Chippenham
Wiltshire
SN15 5QF



Date: 10-03-2021

Emmanuel Christian School Association

Statement of Financial Activities for year ending 31st July 2020

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Donations and legacies	41,468			41,468	62,350
Charitable activities	155,931			155,931	193,868
Other trading activities				-	-
Investments	135			135	103
Other	15,167			15,167	-
Total	212,701	-	-	212,701	256,322
Resources expended (Note 6)					
Raising funds	198			198	590
Charitable activities	225,750	127		225,877	279,847
Other				-	-
Total	225,948	127	-	226,075	280,437
Net income/(expenditure) and net movement in funds for the year	- 13,247	- 127	-	- 13,374	- 24,116
Reconciliation of funds:					
Total funds brought forward	120,330	127	-	120,457	144,573
Total funds carried forward	107,082	-	-	107,082	120,457

Emmanuel Christian School Association

Balance Sheet as at 31st July 2020

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets				-	-
Tangible assets (Note 9)	4,899			4,899	10,495
Heritage assets				-	-
Investments				-	-
Total fixed assets	4,899	-	-	4,899	10,495
Current assets					
Stocks	400			400	400
Debtors (Note 10)	11,271			11,271	29,633
Investments				-	-
Cash at bank and in hand (Note 12)	102,695			102,695	106,240
Total current assets	114,366	-	-	114,366	136,273
Creditors: amounts falling due within one year (Note 11)	4,192			4,192	21,962
Net current assets/(liabilities)	110,174	-	-	110,174	114,312
Total assets less current liabilities	115,073	-	-	115,073	124,807
Creditors: amounts falling due after one year (Note 11)	7,990			7,990	4,350
Total net assets or liabilities	107,083	-	-	107,083	120,457
Funds of the Charity (Note 13)					
Endowment funds	-			-	-
Restricted income funds		-		-	127
Unrestricted funds	107,083		-	107,083	120,330
Revaluation reserve				-	-
Total funds	107,083	-	-	107,083	120,457

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No Members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors:


Director: Reverend Anthony Buckley (Chair)

26.02.21
Date

Emmanuel Christian School Association

Notes on the Accounts cont. as at 31st July 2020

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.3 Depreciation

All fixed assets are written off, on a straight line basis, over their expected useful lives at the following annual rates:

Land and Buildings	15%
Plant, machinery and motor	25%
Fixtures, Fittings & Equipmer	25%

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 2

Accounting policies

2.1 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none">· the charity becomes entitled to the resources;· it is more likely than not that the trustees will receive the resources; and· the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>
Settlement of insurance claims	<p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>

Emmanuel Christian School Association

Notes on the Accounts cont.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Emmanuel Christian School Association

Notes on the Accounts cont.

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	38,821			38,821	58,385
Gift Aid	2,647			2,647	3,922
Legacies				-	-
General grants provided by government/other charities				-	-
Membership subscriptions and sponsorships which are in substance donations				-	43
Donated goods, facilities and services				-	-
Other				-	-
Total	41,468	-	-	41,468	62,350
Charitable activities:					
Main School Fees	124,982			124,982	142,086
Nursery Fees	27,499			27,499	44,976
Swimming fees, uniform sales, etc	1,916			1,916	3,406
Other	1,534			1,534	3,400
Total	155,931	-	-	155,931	193,868
Other trading activities:					
				-	-
				-	-
				-	-
Other				-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	135			135	103
Dividend income				-	-
Rental and leasing income				-	-
Other				-	-
Total	135	-	-	135	103
Separate material item of income:					
HMRC Job Retention Scheme	15,167			-	-
				-	-
				-	-
				-	-
Total	15,167	-	-	-	-
Other:					
Conversion of endowment funds into income				-	-
Gain on disposal of a tangible fixed asset held for charity's own use				-	-
Gain on disposal of a programme related investment				-	-
Royalties from the exploitation of intellectual property rights				-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	212,701	-	-	197,534	256,322

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1			
Government grant 2			
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 5 Donated goods, facilities and services

**Seconded staff
Use of property
Other**

This year	Last year
£	£
-	-
-	-
2,425	2,311
2,425	2,311

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

The Achor Trust directly pays the building insurance relating to the school buildings. The cost of insurance has been treated as a donation in the accounts.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

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Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

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Emmanuel Christian School Association

Notes on the Accounts cont.

Note 6 Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations				-	-
Incurring seeking legacies				-	-
Incurring seeking grants				-	
Staging fundraising events	198			198	590
Other trading activities				-	
				-	
				-	
				-	
Total expenditure on raising funds	198	-	-	198	590
Expenditure on charitable activities					
Swimming, uniforms, etc.	331			331	1,783
Outings and Productions	410			410	1,601
Staff Salaries	175,612			175,612	177,879
Staff training	1,342			1,342	1,353
Educational consumables	3,997			3,997	5,131
Expenditure funded by grants and donations	516	127		643	1,715
Publicity & advertising	1,425			1,425	4,025
Payments to other charities	200			200	-
Utilities	10,534			10,534	10,049
Rent & Rates	3,070			3,070	3,077
Insurance	5,717			5,717	5,155
Building repairs & Other property expenses	8,332			8,332	23,351
Cleaning	1,212			1,212	1,050
Depreciation	7,915			7,915	9,608
Office Costs	9,938			9,938	13,725
Legal/Professional				-	1,716
Bank charges	12			12	12
Movement in Provision for bad debts	420			420	13,509
Debts written off	- 10,592			- 10,592	2,021
Miscellaneous	5,360			5,360	3,089
				-	-
				-	-
Total expenditure on charitable activities	225,750	127	-	225,877	279,847
Separate material item of expense					
				-	-
				-	-
Total	-	-	-	-	-
Other					
				-	-
				-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	225,948	127	-	226,075	280,437

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	165,163	168,623
Social security costs	6,252	6,235
Pension costs (defined contribution scheme)	4,197	3,022
Other employee benefits	-	-
Total staff costs	175,612	177,879

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

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7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	15	13
Governance	-	-
Other	-	-
Total	15	13

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£4,197
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Liability and expense allocated to unrestricted funds.

8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 9 Tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	60,144	63,557	3,482	127,184
Additions	-	-	2,318	-	2,318
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	60,144	65,875	3,482	129,502

9.2 Depreciation and impairments

**Basis	SL	SL	SL	SI	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		15%	25%		

At beginning of the year	-	49,649	63,558	3,481	116,688
Disposals	-				-
Depreciation	-	7,529	386		7,915
Impairment	-				-
Transfers*	-				-
At end of the year	-	57,177	63,945	3,481	124,603

9.3 Net book value

Net book value at the beginning of the year	-	10,496	-	1	10,495
Net book value at the end of the year	-	2,967	1,931	1	4,899

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 10 Debtors and prepayments

10.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
5,161	25,618
6,111	4,015
11,271	29,633

Total

10.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	2,153	9,758	7,990	4,350
Payments received on account for contracts or performance-related grants			-	-
Accruals and deferred income	2,039	12,204	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	4,192	21,962	7,990	4,350

11.2 Deferred income

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 12 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
102,695	106,240
-	-
102,695	106,240

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Staff Recognition Fund	R	Donations received in 17/18 to be used to give small gifts to staff	127		127			0
Principal's Support Fund	U	Originating from £45k donation from the Way received in 16/17 to be utilised to support the Principal's post.	8,919		8,919			-
New Fencing Fund	U	Multiple donations received in 18/19 to fund replacment of external fencing on the site	903					903
General Reserve	U		110,508	212,701	217,029			106,180
			-					-
			-					-
Other funds	N/a	N/a	-					-
Total Funds			120,457	212,701	- 226,075	-	-	107,082

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 13

Charity funds (cont)

13.2 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

13.3 Designated funds

Planned use	Purpose of the designation	Amount
New Fencing Fund	Multiple donations received in 18/19 to fund replacment of external fencing on the site.	903

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 14 Transactions with trustees and related parties

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year			Last year	
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	
Hannah Palmer		1629,033				3577.3

Please give details of why remuneration or other employment benefits were paid.

Hannah was employed during the year as a teacher. The post was advertised and she underwent the normal recruitment process. She was paid according to our standard salary scale and was in a post that already existed in the school.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

14.2 Trustees' expenses

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

14.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.