



Annual Report and Accounts

For the year ended 31 July 2021

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 (appointed as Chair 01/01/2021)

Prof. Michael Chappell (resigned 31/12/2020)

Rev. Ian Fry

Prof. Ewan McKendrick

Dr Mary Johnstone-Louis

Mr Matthew Hutchings

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

Paul writes "Give thanks in all circumstances."

We are grateful for the wonderful mix of grace, care and courage, which made it possible for the school to keep functioning so well during the COVID-19 months. It has been a blessing to welcome new children and families into the life of ECS, and to see our numbers continue to grow - with 53 on roll by 31 July 2021. During the year we pondered what it means to see children through the eyes of Christ, remaining very conscious of the privilege of being educators and parents to these young people. We stand on holy ground.

The Governing body meets regularly and, alongside fulfilling their statutory duties, the Governors are very appreciative of the inspirational commitment shown to the school by Mrs Nesbitt and the staff team. While we have made very limited use of our reserves during the pandemic, our finances remain stable. Costs are carefully and prudently managed and we are grateful to parents for prompt payment of fees in uncertain times and to individuals, including parents, for donations, in cash and in kind, which make an important contribution to the life of the school.

We are thankful for the sense of purpose. It has been interesting and exciting to begin discussions about a possible expansion of ECS to include older students, and, at the other end of the range, to continue to develop our Early Years provision. We are grateful for the historic role of the Association, and seeing what can be learnt from this as we seek to include the wisdom and sense of ownership in an increasingly large body of parents and friends.

Reverend Anthony Buckley, Chair of Governors, January 2022

AC Buckley
28th Feb 2022

Principal's Report

Throughout the last academic year, we were always aware that the year ahead would be challenging, but before each storm, we were also led to particular passages of Scripture which rooted us in hope.

At the beginning of the Autumn Term we reflected on the story of Jesus walking on the water:

But the ship was now in the midst of the sea, tossed with waves: for the wind was contrary. And in the fourth watch of the night Jesus went unto them, walking on the sea. And when the disciples saw him walking on the sea, they were troubled, saying, It is a spirit; and they cried out for fear. But straightway Jesus spoke to them, saying, Be of good cheer; it is I; be not afraid.

What were the contrary winds? A sense that the return to school in June 2020 was not the end of disruption due to COVID-19 and that the challenge remained for the school to stay calm and confident in an anxious world. Trust between the school and families was paramount as well as mutual appreciation of one another's role in the lives of the children. We were grateful for new families, one coming to us from as far away as Philadelphia, but were conscious that there was space for more. With some staff with long experience in the school moving on in the summer, we were conscious of big shoes which needed to be filled.

At the same time, we entered the year with good cheer. A summer school for children who missed school during lockdown had been very well received. We had more children than expected in the Year 3 and 4 class, a new website communicating the vision of the school in an appealing way, a new PE teacher bringing fresh energy and a vision for developing sport in the community. We embraced the opportunities for community in a number of ways. New tables in the Glebe land brightened up the space and encouraged good fellowship for children over lunch. Logs from the local tree which was cut down gave us more natural furniture for the children to enjoy (as well as developing a good relationship with our neighbours). Our inaugural Sports camp had 30 children signed up, widening our reach into the community. During the November lockdown a number of families supported the school each Saturday helping work on the site to continue and the school to move forward.

Our Autumn Open Morning was shaped around the theme 'From Acorn to Oak'. It was a really positive time for us to reflect on our vision of drawing out the oak in every child, and all bar one of the families who came that day went on to apply for places in the school. Our marketing was given a boost by Emmanuella Udom who volunteered in the school during her time in Oxford and has since taken on running our social media channels in a way which authentically reflects the school.

We celebrated Christmas as a school in a full and joyful way. We studied the book 'Treasures of the Snow' which is a story of forgiveness and restoration which also captured the children's hearts with its beauty. Our Christmas feast was held with families helping out and we re-enacted a scene from Treasures of the Snow. We sang

carols around the neighbourhood instead of having a carol service indoors and had some warm emails from grateful people in the community.

We started the Spring Term on January 4th 2021 with these words from Psalm 16:

*Lord, you alone are my portion and my cup; you make my lot secure.
The boundary lines have fallen for me in pleasant places;
surely I have a delightful inheritance.*

After ending the Christmas term on a high, the Christmas holiday had been full of stories of growing restrictions and rumours of new school closures. We met as a staff in the morning of January 4th and read this Psalm together. One staff member had lost a close relative over the holiday and another was anticipating loss, so the words of the Psalm were very poignant. Despite the anxiety around us, we had a strong sense that the school was protected and confidence in the decision to be as open as possible after the lockdown was announced that evening.

On re-opening on January 6th, we gained three pupils we had not expected. The group of children coming into school grew steadily each week and we were really glad that families felt that they could ask to be in school if they were struggling. We'd put down bright new markings in the playground on January 4th and a new game was created by children when they returned which has continued as a favourite.

We used January to create some really good promotional videos for the school which formed the heart of our online open evening. Out of this evening, another three pupils joined us in the summer term and, unbeknown to us at the time, a prospective new staff member also attended. A series on social media entitled, 'Meet the Parents' was a really positive window into the school for prospective parents as well as building community together and appreciating the diverse range of families within the school.

We received a number of generous material blessings in January in the form of financial gifts to the school. We also had a strong sense of spiritual growth in the school during January and February. A particular highlight was at February half term when we asked children at half term to write down what they were thankful for. Long lists were written by the children, and really joyful times of prayer and singing on Wednesday mornings. We remained free of illness, including COVID-19. At the end of term we held our Easter service outside on the Glebe Land. Every family attended and it was very special to sing together some of the songs that we had sung a year before when the school was closed.

Summer Term

Now faith is confidence in what we hope for and assurance about what we do not see. This is what the ancients were commended for.

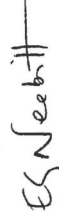
We welcomed a number of new families at the beginning of the summer term. We were grateful for the visit from the Good Schools Guide who wrote a generous review. We have a strong relationship with a local marketing group who will support us in a number of campaigns in the coming year. In our nursery setting, more volunteers continued to support the bulge at this end of the school and develop stronger relationships with churches across the city. In total through the year over 400 volunteer hours were provided in the classrooms in addition to the contributions of families in practical ways on the site.

The summer term was dominated by staff recruitment and we were pleased to appoint Mr Nick Hands as Year 5 and 6 teacher, Mr John Kirkland as Year 3 and 4 teacher, Miss Audrey Southgate as Music teacher and Mrs Kelley Jain as nursery teaching assistant. Mrs Helen Thatcher joined us over the summer as Clerk to the Governors.

We ended a whole year of learning together having had only two days of staff absence in the entire year and no member of the school contracting COVID-19. As I reflect on the last year this statistic is just a small part of a much bigger story of God's mercy. It's not because we did things 'right' that we were spared troubles. God's grace is Sovereign: He owes us nothing, but we can trust Him with everything. Hudson Taylor once said that 'God justifies the confidence He enables us to place in Him'. In some way, God enjoys showing that, in all that we trust Him to be, He is sufficient to deliver. The winds of the year were contrary in many ways, but in this little boat on the edge of Littlemore we enjoyed the good cheer of Emmanuel, God with us, and blessing of walking by faith, not fear. And so we ended the year with this song:

*O God beyond all praising, we worship you today
And sing the love amazing that songs cannot repay;
For we can only wonder at every gift you send,
At blessings without number and mercies without end;
We lift our hearts before you and wait upon your word,
We honour and adore you, our great and mighty Lord.*

**Mrs Elizabeth (Lizzy) Nesbitt
Principal
January 2022**



A Year of Life and Learning to the Full, 2020 - 2021

Our annual cycle of learning takes us from being detectives in the Autumn term, to discovering with others in the Spring Term and learning from creators and contributors in the Summer Term. Each year we create new material which is both challenging and rewarding for the staff and enables our children to engage deeply with the world and their heritage.

Autumn Term

At the beginning of the Autumn term we were detectives for truth, visiting the pyramids of Ancient Egypt and peeling back the layers of the Egyptian story. Children learnt how the pyramids were built precisely on the North-South axis and discovered how to track this at the Autumn equinox. Chicken legs were mummified and put into sarcophagi. The children deciphered the Rosetta stone and entered with Howard Carter into the tomb of Tutankhamun.

Meanwhile in PE, children began learning hockey regularly each week with Miss Randle. The Year 3 to 6 group could be seen trooping down to the local field and grew in confidence in their ball skills and placement. Our half term sports camp provided more opportunities to learn sport for our own children as well as drawing in families from the Oxford community.

Friday Afternoon continued as our primary time for enrichment. During the Autumn Term we set the task for children to invest money as a fundraising initiative. Based on the parable of the talents, children in Years 3 - 6 were given £5 to use to buy materials to create items to sell. Children in Year 1 - 2 were given £2 and invited to do the same. Despite launching this initiative just before the November lockdown and business being severely impaired in the run up to Christmas, the children were very industrious and eventually we raised over £300 which was given to support families in the local school who required free school meal assistance through the lockdowns.

Our second topic, looking at the beauty of trees was enhanced by our neighbours chopping down a large turkey oak, which enabled us to see close up how beautiful trees are, inside and out. In Maths we used some simple trigonometry to measure the height of the trees on the site. We learnt how the bark of trees behaves very like our skin and our children wrote beautiful poetry to express the beauty and majesty of the trees all around us.

Our final topic, Goodness, was explored using a book, 'Treasures of the Snow' by Patricia St John. The book tells a story of Annette and Lucien, children living in the Swiss Alps and the deeper story of forgiveness and restoration which captured the hearts of the children with its beauty. Our Christmas feast was held with families helping out and we re-enacted a scene from Treasures of the Snow. We sang carols around the neighbourhood instead of having a carol service indoors and received warm emails from grateful people in the community.

Spring Term

We set sail across the seas to Australia with Captain Cook and his cook. While many of our children attended school in person, we made provision for children to learn at home. Our Friday Afternoon Fun sessions lent themselves to 'Ready, Steady, Cook' and 'Emmanuel Bake Off' where children at home and at school made different recipes and we 'convened' to compare tasting notes.

Once in the land of Australia with Captain Cook, we enjoyed exploring the traditional tales of the Aborigines as well as their music and art. We enjoyed an online 'trip' with Lizzy Rowe, an art historian who introduced the children to a wide range of Australian art which explored the different cultures and stories of the land.

We looked up to the skies in our final topic, 'Birds' and children reflected on all the different elements of birds using a book, 'How to make a bird'. Children created beautiful poems and set up a bird cafe for them to enjoy while we left for the Easter holiday. Our Easter service celebrated our experience of the term:

But those who hope in the LORD will renew their strength. They will soar on wings like eagles; they will run and not grow weary, they will walk and not be faint.

Summer Term

We started term in Florence, enjoying the story of Michelangelo and his David statue. Our Monday assemblies re-enacted David's fight with Goliath and our youngest member of Year 1 took on Joel Bell, former American football player who stood over 2 metres tall. We travelled to the Sistine Chapel and children attempted their own paintings, lying on their backs under the table. Lizzy Rowe joined us for the third time in the academic year and we enjoyed seeing a range of Michelangelo's work with her.

The telephone has transformed our lives and Alexander Graham Bell was the theme of our second topic. We went on a 'trip' to his homestead in Canada and featured on Canadian TV. Much of Alexander Graham Bell's work was with deaf people and his most famous pupil was Helen Keller. Our topic enabled children to understand more about disability and how inventions at their best are a way to serve the needs of others.

Our final topic, the Olympics, anticipated the feats of the athletes in Tokyo later in the summer. Younger children learnt about Nadia Comaneci and Jesse Owens while older children learnt about the work of Ludwig Guttmann, the founder of the paralympic movement. Our first trip away from Oxford in the year was to Stoke Mandeville to see the original site of the games. We met an inspirational athlete and heard his story of resilience. We were also visited by a professional golfer and his wife, who is blind, and they shared their story of a life in sport and living with disability.

Our year ended with our Thanksgiving Service and a farewell to Mrs Kuiper, our Year 5 and 6 teacher. Our syllabus and teaching have been stronger because of her

tireless creative energy and the embodiment of our ethos of 'life and learning to the full'.

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 dependent 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 at 31 July 2021 was 53 (2019-20: 47) of which 30 were in the main school (Reception to Year 6). 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 £15,074 (2019-20: £12,638) which represents 10.2% of our gross main school fee income (2019-20: 10.7%). Bursaries provided assistance to 6 of our pupils (2019-20: 5).

REVIEW OF THE YEAR'S ACTIVITIES

Financial results

The results for the year are set out on pages 14 to 33. The school's general reserves fell by £2,936 from £106,180 to £103,244. Total reserves at year end were £104,897.

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 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 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:

28th Feb 2022

**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 2021 which are set out on pages 14 to 34.

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
Chippenhams
Wiltshire
SN15 5QF
Date: 04 - 03 - 2022

Emmanuel Christian School Association

Balance Sheet
as at 31st July 2021

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
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Fixed assets					
Intangible assets					
Tangible assets (Note 9)	1,614			1,614	4,899
Heritage assets					
Investments					
Total fixed assets	1,614			1,614	4,899

Current assets

Stocks	400			400	400
Debtors	14,491			14,491	11,271
Investments					
Cash at bank and in hand (Note 12)	95,322	750		96,072	102,695
Total current assets	110,213	750		110,963	114,366

Creditors: amounts falling due within one year (Note 11)

	4,570			4,570	4,192
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Net current assets/(liabilities)

	105,643	750		106,393	110,174
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Total assets less current liabilities

	107,267	750		108,007	115,073
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Creditors: amounts falling due after one year (Note 11)

	3,110			3,110	7,990
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Total net assets or liabilities

	104,147	750		104,897	107,083
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Funds of the Charity (Note 13)

Endowment funds					
Restricted income funds		750		750	
Unrestricted funds	104,147			104,147	107,083
Revaluation reserve					
Total funds	104,147	750		104,897	107,083

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

28th Feb 22
Date

Emmanuel Christian School Association

Statement of Financial Activities
for year ending 31st July 2021

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Donations and legacies	30,516	750		31,266	41,468
Charitable activities	190,968			190,968	155,931
Other trading activities	9			9	135
Investments					15,167
Other					
Total	221,493	750		222,243	212,701

Resources expended (Note 6)

Raising funds	216			216	198
Charitable activities	224,213			224,213	225,877
Other					
Total	224,429			224,429	226,075

Net income/(expenditure) and net movement in funds for the year

	2,936	750		2,186	13,374
Reconciliation of funds:					
Total funds brought forward	107,082			107,082	120,457
Total funds carried forward	104,147	750		104,897	107,082

Emmanuel Christian School Association

Notes on the Accounts cont.

Accounting policies

These are included in the Statement of Financial Activities (SoFA) when:

- 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.

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.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

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).

The charity has received government grants in the reporting period

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.

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

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.

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.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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.

Note 2

2.1 INCOME

Recognition of income

Offsetting

Grants and donations

Government grants

Tax reliefs on donations and gifts

Contractual income and performance related grants

Donated services and facilities

Support costs

Volunteer help

Income from interest, royalties and dividends

Income from membership subscriptions

Settlement of insurance claims

Emmanuel Christian School Association

Notes on the Accounts cont. as at 31st July 2021

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 v	25%
Fixtures, Fittings & Equipmen	25%

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.

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

Intangible fixed assets

They are valued at cost.

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical 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.

Heritage assets

They are valued at cost.

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

Investments

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

Stocks and work in progress

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 (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.

Debtors

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.

Current asset investments

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

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
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.

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.

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.

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	£	£	£	£	£
Analysis					
Donations and gifts	27,327	750	-	28,077	38,821
Gift Aid	3,189	-	-	3,189	2,647
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	30,516	750	-	31,266	41,468

Donations and legacies:

Charitable activities:

Main School Fees	127,435			127,435	124,982
Nursery Fees	52,264			52,264	27,499
Swimming fees, uniform sales, etc	2,991			2,991	1,916
Other	8,278			8,278	1,534
Total	190,968	-	-	190,968	155,931

Other trading activities:

Other					
Total	-	-	-	-	-

Income from investments:

Interest income	9			9	135
Dividend income					
Rental and leasing income					
Other					
Total	9	-	-	9	135

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

221,493	750	-	222,243	212,701
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Emmanuel Christian School Association

Notes on the Accounts cont.

Note 4 Analysis of receipts of government grants

	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 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	£4,179
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	
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Emmanuel Christian School Association

Notes on the Accounts cont.

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	151,739	165,163
Social security costs	5,350	6,252
Pension costs (defined contribution scheme)	4,179	4,197
Other employee benefits	-	-
Total staff costs	161,268	175,612

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	9	15
Governance	-	-
Other	-	-
Total	9	15

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	65,875	3,482	129,502
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	60,144	65,875	3,482	129,502

9.2 Depreciation and impairments

	SL	SL	SL	SI	Straight Line ("SL") or Reducing Balance ("RB")
**Basis					
** Rate		15%	25%		
At beginning of the year	-	57,177	63,945	3,481	124,603
Disposals	-	-	-	-	-
Depreciation	-	2,705	580	-	3,285
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	59,883	64,524	3,481	127,888

9.3 Net book value

Net book value at the beginning of the year	-	2,967	1,931	1	4,899
Net book value at the end of the year	-	262	1,351	1	1,614

Emmanuel Christian School Association

Notes on the Accounts cont.

Note 10 **Debtors and prepayments**

10.1 Analysis of debtors

Trade debtors	£	4,605	£	2,514
Prepayments and accrued income		9,886		8,758
Other debtors		14,491		11,271
Total				

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

Trade debtors	£	-	£	-
Prepayments and accrued income		-		-
Other debtors		-		-
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	4,329	2,153	3,110	7,990
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	241	2,039	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	4,570	4,192	3,110	7,990

11.2 Deferred income

Please explain the reasons why income is deferred.

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Movement in deferred income account

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

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

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 £
-	-
-	-
96,072	102,695
-	-
96,072	102,695

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 replacement of external fencing on the site.	903

Note 13 Charity funds
13.1 Details of material funds held and movements during the CURRENT reporting period

Emmanuel Christian School Association
Notes on the Accounts cont.

* Key: PE - permanent endowment funds; EE - expendable 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 £
New Fencing Fund	U	Multiple donations received in 18/19 to fund replacement of external fencing on the site	903					903
Building Refurbishment Fund	R	For installation of disabled toilet	-	750	-			750
General Reserve	U		106,180	221,493	224,429			103,244
			-					-
			-					-
Other funds	N/a	N/a	107,092	222,243	224,429			104,897
		Total Funds						

