



Annual Report and Accounts

For the year ended 31 July 2023

EMMANUEL CHRISTIAN SCHOOL, OXFORD

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)

Mr Daniel Mendis

Mr Andrew Bell

Dr Mary Johnstone-Louis

Mr Matthew Hutchings

Status

The Emmanuel Christian School, Oxford 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.

Chair's Statement

We continue to be thankful for God's blessing on the school, and his grace in enabling so many to play their part in the life of Emmanuel Christian School. Whether children, parents, teaching or support staff, everyone has a role to play as we share in the joy of learning and flourishing. A theme throughout the Christian Scriptures is the importance of children and adults being able to learn, of being grounded in the wisdom and teaching of the past as well as the present. This enables us to know that we are part of a longer story, and that our learning day by day places us in a deep and rich tradition.

It has been an encouraging year across the ages, and "across the ages" now covers a wider range. The Governors decided early in 2023 to agree to Mrs Nesbitt's plans for a learning group for a small number of Senior School-age children, to enable them to enjoy a touch of the ECS style and ethos, and the encouragement and challenge of learning in a small setting. We look forward to developing this project.

This is part of an ongoing and broader discussion, now happening in many places, of the possibilities and potential of providing high-quality Christian education for young people in our nation. Mrs Nesbitt is widely respected in this area, we are grateful for her wisdom and her leadership of our school.

This report assures us that the underpinning work of financial management and legal compliance is very much in place and that the children are learning and in good heart. May God continue to give the increase. And thank you again to everyone.



Anthony Buckley
Chair of Governors, March 2024

Principal's Report 2022 - 2023

If 2021 - 2022 was a time of change, 2022 - 2023 was a time of growth. We started the year with 55 children in the school and finished with 74 children. But there were much bigger stories than simply numbers which shaped the dynamic of the year.

As the nation grieved the death of Queen Elizabeth in September, one of our families grieved the loss of a father a week later. Two weeks after that, our librarian and her husband died in a road traffic accident, leaving the community conscious of life's fragility. In this time to grieve, there was blessing in being able to remember the promises of the gospel which are strong, even in the times of deepest grief.

There is a time for everything, and inspections are no exception. We had been expecting the inspectors to arrive at any moment, and they phoned at the beginning of October to conduct an Educational Quality Inspection and Focused Compliance Inspection. The children were at the end of a topic about the beauty of the ocean and were full of joy and excitement about what they had learnt which they were keen to share with the inspectors. During the days of the inspection, we had a strong sense of God's grace and favour, including the water staying on in school when in many schools a burst pipe on the ring road meant they needed to close. At the end of the inspection, we were delighted with the inspector's judgements about the school which appreciated and valued all that has been carefully cultivated over the last few years.

Children continued to enjoy a wide range of learning throughout the year. As the Football World Cup took place in Qatar, the children became expert on various aspects of the Arabian peninsula. They learnt more about the Victorian era and enjoyed a beautiful Christmas feast, decorated with William Morris designs.

In the Spring Term, children were particularly taken by the topic of horses. Some of the teachers particularly enjoyed the many puns which were possible while the children enjoyed a new addition to the library, Stella, the rocking horse. We also visited riding for the disabled and re-enacted our own 'Grand National' with Beechers Brook, Valentines and the Canal Turn as some of the jumps. A local farrier demonstrated his craft to the children and the children were able to grow in their appreciation of the grandeur and beauty of these animals.

Our Easter Term finished with the whole school going to Stampwell Farm near Beaconsfield. On a drizzly day, children's spirits were kept strong as they went pond dipping, created artwork out of natural materials and as we celebrated the Easter

season together. We are very grateful for this connection with the farm which gives us a natural space in which to learn and grow beyond the school gates.

We continued to consider possibilities for a building purchase. One of the disciplines of leading a faith school is taking one step at a time when all the pieces are not entirely clear. At the time of writing, we are pursuing an option nearby, encouraged by signs of grace at each stage, while being open to what else might emerge.

As we considered possible options for expanding into secondary, we recognised that making our development contingent on a future property purchase presented challenges to envisioning what a secondary phase might look like. Recreating the unique ethos and practice of ECS at a secondary level required some 'piloting' and so the decision was made to develop a learning group of home educated children who receive a reduced timetable of tuition in core subjects during the week. A group of four children gathered from September 2023 to learn English, Maths, History, Science and Humanities together as we begin to develop a curriculum which forms part of our secondary provision. These are small steps but important ones as we allow the vision of the school to grow in a healthy way.

After the success of our Jubilee Fayre in 2022, we celebrated the Coronation with a similar event, supporting the Risen Hope School in Islamabad. Children enjoyed running different stalls including 'Splat the Rat', 'Snail Racing', and 'Guess the weight of the sceptre'. As we reflected on God's generosity to the school in the last year, it was fitting to share some of our resources with a school in very different circumstances to our own.

The year began and ended with water as a flood filled a number of the classrooms and the library. As in October, the school did not need to close as a planned school trip to William Morris' house meant the classrooms did not need to be used on the day they were flooded. On our return we were hugely grateful to the team of parents who had rallied to ensure that the water had been removed from the building and minimal damage was caused.

As we finished the academic year with our Thanksgiving Service, we remembered the song we sang at the beginning of the inspection, and God's mercy, which flows more widely than any flood, which has sustained us through the year:

*Father-like, he tends and spares us,
All our hopes and fears he knows;
in his hands he gently bears us,
rescues us from all our foes:
Alleluia, alleluia!*

widely as his mercy flows.

Lizzy Nesbitt

Mrs Elizabeth (Lizzy) Nesbitt
Principal
March 2024

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 ISI inspection, the achievement of pupils and personal development was described as 'excellent'. 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 weekly letters, parent messaging groups and our newsletter. We nurture a tolerant and inclusive community life and we have a vigorous anti 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 community settings to sing and talk to different groups of people. 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, e.g. 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 2023 was 74 (2020-21: 64) of which 38 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 £2050 per term. These fees are approximately one third 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 £22,775 (2021 - 22: £13,566) which represents 9.4% of our gross main school fee income (2021-22: 8%). Bursaries provided assistance to 7 of our pupils (2021-22: 6).

REVIEW OF THE YEAR'S ACTIVITIES

Financial results

The results for the year are set out on pages 12 to 30. The school's general reserves rose by £44,871 from £106,741 to £151,612. Total reserves at year end were £151,612 as all restricted funds have been fully utilised.

Governance, internal control and risk assessment

The Emmanuel Christian School, Oxford, is governed by a board of governors (the trustees) according to the Memorandum and Articles of Association. Trustees are elected by the board at the Annual General Meeting.

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.

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 rose 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 2022-23. 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:** As pupil numbers grow, finances continue to be handled prudently while also ensuring that income is channelled effectively to optimise the teaching and learning of the children. This is primarily through recruitment and retention of high quality staff and ongoing staff development. Continual maintenance of the site and refreshment of resources remain a priority. The school is grateful for generous giving which enables us to invest in growth and to support the generous provision of bursaries to those families who need it.

DECLARATION



Trustee: Reverend Anthony Buckley (Chair)

Date: 13th March 2024

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 2023 which are set out on pages 12 to 30.

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: 22 March 2024

Emmanuel Christian School Oxford

Statement of Financial Activities
for year ending 31st July 2023

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Donations and legacies	43,960	5,031		48,991	40,130
Charitable activities	318,371			318,371	233,176
Other trading activities				-	-
Investments	1,194			1,194	21
Other				-	-
Total	363,525	5,031	-	368,556	273,327
Resources expended (Note 6)					
Raising funds	216			216	216
Charitable activities	319,188	5,031		324,219	270,517
Other				-	-
Total	319,404	5,031	-	324,435	270,733
Net income/(expenditure)and net movement in funds for the year	44,121	-	-	44,121	2,594
Reconciliation of funds:					
Total funds brought forward	107,491		-	107,491	104,897
Total funds carried forward	151,612	-	-	151,612	107,491

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Balance Sheet as at 31st July 2023

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets					-	-
Tangible assets	(Note 9)	193			193	773
Heritage assets					-	-
Investments					-	-
Total fixed assets		193	-	-	193	773
Current assets						
Stocks		400			400	400
Debtors	(Note 10)	16,510			16,510	20,028
Investments					-	-
Cash at bank and in hand (Note 12)		145,746			145,746	93,616
Total current assets		162,656	-	-	162,656	114,044
Creditors: amounts falling due within one year	(Note 11)	8,427			8,427	3,815
Net current assets/(liabilities)		154,229	-	-	154,229	110,229
Total assets less current liabilities		154,422	-	-	154,422	111,001
Creditors: amounts falling due after one year	(Note 11)	2,810			2,810	3,510
Total net assets or liabilities		151,612	-	-	151,612	107,491
Funds of the Charity (Note 13)						
Endowment funds		-			-	-
Restricted income funds			-		-	750
Unrestricted funds		151,612		-	151,612	106,741
Revaluation reserve					-	-
Total funds		151,612	-	-	151,612	107,491

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: Rev. Anthony Buckley

14/03/2024
Date

Emmanuel Christian School Oxford

Notes on the Accounts cont. as at 31st July 2022

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 vehi	25%
Fixtures, Fittings & Equipment	25%

Emmanuel Christian School Oxford

Notes on the Accounts cont.

Note 2

Accounting policies

2.1 INCOME

Recognition of income

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.

Offsetting

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

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).

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

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.

Contractual income and performance related grants

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

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.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

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

Income from interest, royalties and dividends

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

Income from membership subscriptions

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

Settlement of insurance claims

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.

Emmanuel Christian School Oxford

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.

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Notes on the Accounts cont.

2.3 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.2.</p>
Intangible fixed assets	<p>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</p> <p>They are valued at cost.</p>
Heritage assets	<p>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.</p> <p>They are valued at cost.</p>
Investments	<p>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.</p> <p>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</p>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>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.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
Debtors	<p>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.</p>
Current asset investments	<p>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.</p> <p>They are valued at fair value except where they qualify as basic financial instruments.</p>

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Notes on the Accounts cont.

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	40,158	4,125		44,283	36,980
	Gift Aid	3,801	906		4,708	3,150
	Legacies				-	-
	General grants provided by government/other charities				-	-
	Membership subscriptions and sponsorships which are in substance donations				-	-
	Donated goods, facilities and services				-	-
	Other				-	-
Total		43,960	5,031	-	48,991	40,130
Charitable activities:	Main School Fees	241,570			241,570	156,835
	Nursery Fees	65,259			65,259	67,216
	Swimming fees, uniform sales, etc	7,771			7,771	5,399
	Other	3,771			3,771	3,727
	Total	318,371	-	-	318,371	233,176
Other trading activities:					-	-
					-	-
					-	-
	Other				-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	1,194			1,194	21
	Dividend income				-	-
	Rental and leasing income				-	-
	Other				-	-
	Total	1,194	-	-	1,194	21
Separate material item of income:	HMRC Job Retention Scheme				-	-
					-	-
					-	-
	Total	-	-	-	-	-
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		363,525	5,031	-	368,556	273,327

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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.

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Notes on the Accounts cont.

Note 5 Donated goods, facilities and services

Seconded staff
Use of property
Other

This year	Last year
£	£
-	-
-	-
3,458	3,150
3,458	3,150

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.

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

Emmanuel Christian School Oxford

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	216			216	216
Other trading activities				-	-
				-	-
				-	-
Total expenditure on raising funds	216	-	-	216	216
Expenditure on charitable activities					
Swimming, uniforms, etc.	2,661			2,661	1,082
Outings and Productions	2,052			2,052	1,258
Staff Salaries	231,116	1,406		232,523	199,484
Staff training	734			734	469
Educational consumables	6,590			6,590	4,135
Expenditure funded by grants and donations				-	-
Publicity & advertising	4,094	492		4,586	5,469
Payments to other charities	692			692	390
Utilities	10,122			10,122	7,296
Rent & Rates	3,183			3,183	3,081
Insurance	7,237			7,237	6,407
Building repairs & Other property expenses	10,033	8		10,041	12,493
Cleaning	1,644			1,644	1,445
Depreciation	580			580	841
Office Costs	14,648			14,648	12,571
Legal/Professional	10,152	3,125		13,277	24
Bank charges	138			138	89
Movement in Provision for bad debts	5,933			5,933	10,700
Debts written off	180			180	-
Miscellaneous	7,400			7,400	3,281
				-	-
				-	-
Total expenditure on charitable activities	319,188	5,031	-	324,219	270,517
Separate material item of expense					
				-	-
				-	-
				-	-
Total	-	-	-	-	-
Other					
				-	-
				-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	319,404	5,031	-	324,435	270,733

Emmanuel Christian School Oxford

Notes on the Accounts cont.

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	220,049	188,201
Social security costs	7,187	6,432
Pension costs (defined contribution scheme)	5,287	4,851
Other employee benefits	-	-
Total staff costs	232,523	199,484

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	14	13
Governance	-	-
Other	-	-
Total	14	13

Emmanuel Christian School Oxford

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

£5,287

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 Oxford

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

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

At beginning of the year	-	60,144	65,103	3,482	128,729
Disposals	-				-
Depreciation	-		580		580
Impairment	-				-
Transfers*	-				-
At end of the year	-	60,144	65,682	3,482	129,309

9.3 Net book value

Net book value at the beginning of the year	-	0	773	-	773
Net book value at the end of the year	-	0	193	-	193

Emmanuel Christian School Oxford

Notes on the Accounts cont.

Note 10 Debtors and prepayments

10.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year	Last year
£	£
4,130	8,004
12,380	12,023
16,510	20,028

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

Trade debtors
Prepayments and accrued income
Other debtors

Total

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

Emmanuel Christian School Oxford

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	8,237	3,686	2,810	3,510
Payments received on account for contracts or performance-related grants			-	-
Accruals and deferred income	189	129	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	8,427	3,815	2,810	3,510

11.2 Deferred income

Please explain the reasons why income is deferred.

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 Oxford

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 £
-	-
-	-
145,746	93,616
-	-
145,746	93,616

Emmanuel Christian School Oxford

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 £
New Fencing Fund	U	Multiple donations received in 18/19 to fund replacment of external fencing on the site	903					903
Building Refurbishment Fund	R	For installation of disabled toilet	750			- 750		-
Curriculum	U	Wider dissemination of the ECS curriculum	7,000					7,000
Development	U	Development Office costs	1,600		- 1,600			-
TA support	R	To provide addition TA support for particular child		656	- 656			-
Legal Fund	R	Support for legal fees		3,125	- 3,125			-
School Signs	R	Signage for school		500	- 500			-
Staff thank you fund	R	Christmas gifts for staff		750	- 750			-
General Reserve	U		97,238	363,525	- 317,804	750		143,710
Other funds	N/a	N/a	-					-
Total Funds			107,491	368,556	- 324,435	-	-	151,612

Emmanuel Christian School Oxford

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	Building Refurbishment fund was actually fully utilised in 21/22. Parts for the installation and all necessary labour occurred in that financial year.	750
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
Curriculum	Donation received in 21/22 to support the wider dissemination of the school curriculum	7,000

Emmanuel Christian School Oxford

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
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Between endowment and restricted funds		
Between endowment and unrestricted funds		

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