



Annual Report and Accounts

For the year ended 31 July 2024

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

The book of psalms opens with words that remind us of the importance of being planted in the right place. The psalmist compares those who are wise with those who are not quite so wise, who sit in the seat of mockers and who walk in the way of sinners. The wise, who delight in the law of the Lord, are like trees planted by the water side and fine fruit will grow in due season. One of the priorities of the governors of Emmanuel Christians School is to ensure that our roots as a school remain planted in the love, truth, grace and purposes of God. It is a great privilege to serve Mrs Nesbitt and the team of teachers and non-teaching staff who share this vision of having roots planted in the right place, who believe themselves called (often sacrificially) to be here. When the culture of the school is right, when the foundation is right (to use another favourite Biblical image) then so many other things fall into place. We are likewise grateful for the generosity, warmth and prayers of the parents and for the wonderful and inspiring commitment of the children.

These are not always easy times in education nor in the independent sector but, by the grace of God, ECS has continued to flourish and to grow. Each family, each pupil, will have something, many things, for which to be thankful.

We continue to seek what is best for the children already in our care but also continue to explore possibilities with an additional site and of increasing our age range. The promise in the psalm is that the tree planted in the right place will bring fruit. The Governors will continue to support and encourage the school in the fruit that is brought, and above all commitment is to ensure we remain prayerfully planted in the right place, by the refreshing waterside of the love and purposes of God.

My thanks to fellow Governors, and prayers for the year ahead



Anthony Buckley
Chair of Governors, March 2025

Principal's Report 2023 - 2024

At the heart of a strong school is staff who serve with a strong sense of vocation. We have been very blessed over the past few years with staff joining an established team who have brought gifts which have strengthened the school in fulfilling our vision. It is also a special aspect of the school that some staff return to the school after a season away, with a new calling in a fresh chapter. In Spring 2023, we welcomed back Miss Satterthwaite to the school staff, eight years after she left to serve overseas. In September 2024, Mrs Williamson arrived to strengthen our delivery of literacy in Key Stage 2. We also welcomed Mrs Collister who began developing English curriculum for use at Key Stage 3 as we explored the possibility of developing the type of learning we have cultivated at a primary level for older children.

Our topic approach to learning at ECS continued through some topics previously enjoyed, such as 'The Human Body' and the Native Americans. Staff and children were stretched in new directions as we learnt about the Alhambra in the south of Spain (and staff attempted to pronounce its name authentically) and learn about life in India. From exploring one particular rocky outcrop in Spain to exploring the diverse cultures within India, children were able to make connections between different areas of learning which illustrated the creativity in their learning and their natural ability to absorb new ideas.

One of the simplest but most enriching topics was our study of Bread in the Summer Term. Despite initial assumptions that it would be dry and heavy, children were pleasantly surprised to discover all the different processes involved in making a simple loaf of bread. We also discovered how much an understanding of the processes of breadmaking can enhance our understanding of the Biblical imagery around seedtime and harvest, wheat and chaff, yeast, and companionship. Children enjoyed a trip to a real working mill at Stanway and taking home freshly ground flour to make their own bread with. We finished the year exploring the city of Paris in preparation for the Summer Olympics.

In the learning group, we wanted to develop a curriculum around an integrated theme, but more extended than that of the topics at primary level. As an overarching theme, the children asked the question, 'Britain, what's your story?' They began the year exploring Anglo Saxon literature, including Beowulf, the Seafarer, and the Dream of the Rood. Children became adept at solving an Anglo Saxon riddle each day before progressing onto the period of Alfred the Great and the Knights of the Round table. A trip to Winchester allowed the children to experience some of England's ancient roots, and they learnt about the History of the English Church and People through the writing of the Venerable Bede. The children created their own medieval mystery play and acted this out for the children at ECS. In studying the Canterbury Tales and Shakespeare plays, the children had a rich experience of English literature and within a group of four children used their creative gifts enthusiastically. The learning group year ended with highlights from Macbeth, directed by the children themselves.

While the learning group is experimental, it is in keeping with the ECS approach to grow slowly but surely, putting the right structures in place so that people can come to something which is thought through and clear. Over the next two years we will continue to develop a three year curriculum and reflect on the type of shape that the group should take and to discern what need within Oxford the group is being called to serve.

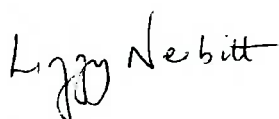
One of the highlights of the year was the children's joy in singing, both in their music lessons and through Friday assemblies. The list of song 'requests' that children would make grew throughout the year and we are grateful for a growing partnership with Vale House, a local care home, who enjoy the visits of the children to share with the residents. During our Paris topic, the children learnt the French version of 'Thine be the glory' and sung with great enthusiasm.

The school continued negotiations for a local building in Littlemore which we sense could be converted to serve our needs well. The process has been slow but we continue to be encouraged by signs of encouragement at each step to remind us that we are not walking alone in this venture and that God is generously guiding us. As the school continues to grow gently each year, we are aware of a possible squeeze on space in September 2026 and so continue to pray for the timing of the acquisition to meet our needs.

Our Thanksgiving Service in July is always a highlight of the year. It is a time when we give thanks for all that has happened and wait in hope for the year to come. The children read Psalms which reflected their learning throughout the year, including Psalm 46, which we learnt when studying the fortress of the Alhambra.

We were reminded that, regardless of a building purchase, God will always be our ultimate refuge and strength, and an ever present help. We were reminded that because of this, a Christian school does not need to walk in fear, even if VAT is applied to the fees. We were reminded of the promise that 'God will meet her at break of day', a reminder of daily grace that God supplies, whether things feel stormy or not. And were encouraged to 'Be still and know that He is God'.

We bade farewell to Mrs Jain who had worked faithfully in Early Years from 2021 - 2024 and also cultivated the gardens on the school site. At the end of the academic year, Mr Kirkland took up his role as Deputy Head. We are grateful for the way we constantly see God's provision for our needs, both financially and through people, at just the right time, and in a way which reminds us that the gifts are from his good hands.



Mrs Elizabeth (Lizzy) Nesbitt

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 2024 was 75 (2022-23: 74) of which 54 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 £2150 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 £27, 375 (2022: £22, 775) which represents 9.6% of our gross main school fee income (2022-23: 9%). Bursaries provided assistance to 10 of our pupils (2022-23: 7).

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 £32, 073 from £151, 612 to £183, 685. Total reserves at year end were £207, 915 including £24, 230 restricted funds.

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 2023-24. There has been a good number of enquiries for places at the school and visitors on school open days. Growing the number of pupils in every class 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. The prospect of VAT in the next financial year is under consideration by the governors to ensure the balance between sustained pupil numbers and a fee level which remains accessible.

DECLARATION

A handwritten signature in black ink that reads "A C Buckley". The signature is written in a cursive style with a distinct loop for the letter 'C'.

Trustee: Reverend Anthony Buckley (Chair)

Date: 13th March 2025

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 2024 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: _____

Emmanuel Christian School Oxford

Statement of Financial Activities
for year ending 31st July 2024

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Donations and legacies	50,675	32,050		82,725	48,991
Charitable activities	384,784			384,784	318,371
Other trading activities				-	-
Investments	3,826			3,826	1,194
Other				-	-
Total	439,284	32,050	-	471,334	368,556
Resources expended (Note 6)					
Raising funds	216			216	216
Charitable activities	408,216	7,820		416,036	324,219
Other				-	-
Total	408,432	7,820	-	416,252	324,435
Net income/(expenditure)and net movement in funds for the year	30,853	24,230	-	55,083	44,121
Reconciliation of funds:					
Total funds brought forward	151,612		-	151,612	107,491
Total funds carried forward	182,465	24,230	-	206,695	151,612

Emmanuel Christian School Oxford

Balance Sheet as at 31st July 2024

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets				-	-
Tangible assets (Note 9)	-			-	193
Heritage assets				-	-
Investments				-	-
Total fixed assets	-	-	-	-	193
Current assets					
Stocks	400			400	400
Debtors (Note 10)	32,899			32,899	16,510
Investments				-	-
Cash at bank and in hand (Note 12)	164,250	24,230		188,480	145,746
Total current assets	197,549	24,230	-	221,779	162,656
Creditors: amounts falling due within one year (Note 11)	13,864			13,864	8,427
Net current assets/(liabilities)	183,685	24,230	-	207,915	154,229
Total assets less current liabilities	183,685	24,230	-	207,915	154,422
Creditors: amounts falling due after one year (Note 11)	1,220			1,220	2,810
Total net assets or liabilities	182,465	24,230	-	206,695	151,612
Funds of the Charity (Note 13)					
Endowment funds	-			-	-
Restricted income funds		24,230		24,230	-
Unrestricted funds	182,465		-	182,465	151,612
Revaluation reserve				-	-
Total funds	182,465	24,230	-	206,695	151,612

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

17th March 2025
Date

Emmanuel Christian School Oxford

Notes on the Accounts cont. as at 31st July 2024

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 vehicles	25%
Fixtures, Fittings & Equipment	25%

Emmanuel Christian School Oxford

Notes on the Accounts cont.

Note 2

2.1 INCOME

Accounting policies

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.

Emmanuel Christian School Oxford

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 of 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>

Emmanuel Christian School Oxford

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	39,257	25,800		65,057	44,283
	Gift Aid	11,418	6,250		17,668	4,708
	Legacies				-	-
	General grants provided by government/other charities				-	-
	Membership subscriptions and sponsorships which are in substance donations				-	-
	Donated goods, facilities and services				-	-
	Other				-	-
	Total	50,675	32,050	-	82,725	48,991
Charitable activities:	Main School Fees	291,465			291,465	241,570
	Nursery Fees	63,885			63,885	65,259
	Learning Group	19,170			19,170	
	Swimming fees, uniform sales, etc	6,963			6,963	7,771
	Other	3,301			3,301	3,771
		Total	384,784	-	-	384,784
Other trading activities:					-	-
					-	-
					-	-
	Other				-	-
	Total	-	-	-	-	
Income from investments:	Interest income	3,826			3,826	1,194
	Dividend income				-	-
	Rental and leasing income				-	-
	Other				-	-
		Total	3,826	-	-	3,826
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		439,284	32,050	-	471,334	368,556

Emmanuel Christian School Oxford

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 Oxford

Notes on the Accounts cont.

Note 5 Donated goods, facilities and services

Seconded staff
Use of property
Other

This year £	Last year £
-	-
-	-
4,641	3,458
4,641	3,458

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.	3,111			3,111	2,661
Outings and Productions	815			815	2,052
Staff Salaries	318,755			318,755	232,523
Staff training	1,390			1,390	734
Educational consumables	9,614			9,614	6,590
Publicity & advertising	2,485			2,485	4,586
Payments to other charities	300			300	692
Utilities	11,574			11,574	10,122
Rent & Rates	3,170			3,170	3,183
Insurance	7,869			7,869	7,237
Building repairs & Other property expenses	6,650			6,650	10,041
Cleaning	1,999			1,999	1,644
Depreciation	193			193	580
Office Costs	19,703	800		20,503	14,648
Legal/Professional	3,120	7,020		10,140	13,277
Bank charges	128			128	138
Movement in Provision for bad debts	- 26,889			- 26,889	5,933
Debts written off	23,719			23,719	180
Miscellaneous	20,508			20,508	7,400
				-	-
				-	-
Total expenditure on charitable activities	408,216	7,820	-	416,036	324,219
Separate material item of expense					
				-	-
				-	-
Total	-	-	-	-	-
Other					
				-	-
				-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	408,432	7,820	-	416,252	324,435

Emmanuel Christian School Oxford

Notes on the Accounts cont.

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	297,273	220,049
Social security costs	13,801	7,187
Pension costs (defined contribution scheme)	7,681	5,287
Other employee benefits	-	-
Total staff costs	318,755	232,523

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	20	14
Governance	-	-
Other	-	-
Total	20	14

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	£7,681
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	65,682	3,482	129,309
Disposals	-				-
Depreciation	-		193		193
Impairment	-				-
Transfers*	-				-
At end of the year	-	60,144	65,875	3,482	129,502

9.3 Net book value

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

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

This year	Last year
£	£
12,897	4,130
20,002	12,380
32,899	16,510

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
£	£
11,368.4	-
-	-
-	-
-	-
Total	-

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	13,603	8,237	1,220	2,810
Payments received on account for contracts or performance-related grants			-	-
Accruals and deferred income	260	189	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	13,864	8,427	1,220	2,810

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 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 £
-	-
-	-
188,480	145,746
-	-
188,480	145,746

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
Curriculum	U	Wider dissemination of the ECS curriculum	7,000					7,000
New building	R	Legal and professional fees for potential building purchase		31,250	- 7,020			24,230
Staff thank you fund	R	Christmas meal for staff		800	- 800			-
General Reserve	U		143,710	439,284	- 408,432			174,562
Other funds	N/a	N/a	-					-
Total Funds			151,612	471,334	- 416,252	-	-	206,895

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		
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
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 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)

TRUE

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
		£	£	£	£	

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

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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

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14.3 Transaction(s) with related parties

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

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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.

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

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