

Christian Fellowship School Trust
(Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended
31st August 2022

Charity Registration Number: 1079325

Company Registration Number: 3906000

Christian Fellowship School Trust

For the year ended 31 August 2022

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Christian Fellowship School Trust
For the year ended 31st August 2022

Charity Information

Charity Name:	Christian Fellowship School Trust (Limited by Guarantee)
Charity Registration Number:	1079325
Company Registration Number:	3906000
Governing Document:	Memorandum and Articles of Association dated 13 th January 2000 as amended on the 24 th August 2000.
Registered Office:	Overbury Street Liverpool L7 3HL
Directors/Trustees:	W.F. Sopwith J.L. Oliver M.D. Lewis
Head Teacher:	R.O.F. Boulton
Independent Examiner:	Samantha Sutcliffe, FCCA Torevell Dent Ltd 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB
Bankers:	Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT

Christian Fellowship School Trust

Trustees' Report

For the year ending 31st August 2022

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements for the year ending 31st August, 2022.

Reference and Administrative Details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

W F Sopwith

M D Lewis

J L Oliver.

The directors meet at least ten times a year. Audited accounts are approved on one of these occasions.

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13th January, 2000 as amended on 24th August 2000. It is registered as a charity with the Charity Commission.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles of association and are known as the board of directors. Under the requirements of the memorandum and articles of association; trustees are eligible as the board of directors, to appoint additional trustees. The board of directors appoint non-executive directors to work with the board in specialist operational support roles. The non-executive directors are invited to attend all board meetings. The number of members of the board shall be not less than three and not more than nine.

Trustee Induction and Training

New trustees are required to undergo training to brief them on their legal obligations on the charity and company laws; the content of the memorandum and articles of association; the committee and decision-making process; the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events to facilitate the undertaking of their role.

Organisation

The directors and non-executive directors run the school together as a board of governors. The governors are responsible for the formation of the policies and practices of the school. The governors then delegate responsibility for day-to-day management of the school in accordance with the set policies and practices to the head teacher with full support of the principal and senior leadership team.

Related Parties

The school has relationships with other educational organisations in the UK, including the Christian Schools' Trust (CST) which provides resources and expertise in terms of developing and delivering a Christian curriculum.

Risk Management

During the year, we reviewed the risk related policies of the charity, such as: Risk Assessment, Accidents, Health and Safety, Fire, Safeguarding, Staff Training and Induction and Legionella.

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For the year ending 31st August 2022

Objective and Activities

The object of the Company is to promote an education based on Christian principles for children aged four to sixteen. The Company aims to support Christian families in the nurturing of their children and their formal education. We consciously keep our school fees as low as possible by means of a bursary scheme based on affordability so that the school is accessible to everyone.

The school aims to promote a vision and understanding of Christian Education both in the UK and elsewhere so that as pupils move on to further education and adult life, they will have an appreciation of how to apply their faith, being equipped to serve as global citizens. This requires the development and provision of a comprehensive approach to teaching that combines a clear and distinctive Christian world-view with a Christ-centred curriculum.

Some of the policies the school implements to achieve its aims include:

- Promotion of the values of a Christian home.
- Promotion of a proactive culture of partnership and mutual respect, with support and collaboration between staff, parents and children for the benefit and success of pupils and the whole community; this is reflected in the Parent and Educational Team Agreement, which is actively communicated during the admissions process.
- The application of the principles of Christian values throughout the teaching and learning process.
- A system of nurture and direction of the children that includes Christian love and discipline.
- Training of staff and supporting school families to engage with pupils in the outworking of a Christian world-view within a contemporary society and culture.
- Setting up financial structures that will enable the school to achieve its goals with the resources available.
- Communication of the aims and purposes of the school amongst the wider community.

Achievements and Performance during the year

Leadership

The board of directors is an agile team of three, who additionally serve as members of the board of governors - this integrated and flexible leadership team works directly with the head teacher and principal, to lead in specific roles of: finance, infrastructure, education, curriculum, parent collaboration, safeguarding, and staff welfare. The head teacher is supported by a principal who was appointed in 2020 on an interim basis to support the operational activities of the school.

We were last inspected by Ofsted in May 2019, at which time the school's overall effectiveness was judged to be good. Personal development, behaviour and welfare were judged outstanding. On 8th June 2019 the school joined the Independent Schools Association (ISA), and future inspections will now be conducted by the Independent Schools Inspectorate (ISI). Our next inspection will be a Regulatory Compliance Inspection (RCI), which is scheduled to take place during the 2022-23 academic year. The next Educational Quality Inspection and Focused Compliance Inspection (EQI) will then take place three years after the RCI.

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For the year ending 31st August 2022

Ofsted Inspection

Infrastructure

The directors began to consider the long-term maintenance challenges of the school buildings in 2011. Following a full assessment of options (including a full rebuild), a plan to refurbish existing buildings was initiated in 2016. This has been amended in response to the COVID-19 pandemic, to emerging priorities and to opportunities to upgrade the environmental credentials of the site. To date the refurbishment includes:-

- replacement of the front elevation windows and facade, with repairs to others as necessary,
- refurbishment and insulation of the roof,
- significant upgrading of the electrical circuits to prepare for future updates to heating and lighting.

A funding stream has now been secured to enable continuation of the current refurbishment programme between 2022 and 2025. This will include the rear elevation windows, the hot water and heating system, completion of the electrical circuits, and structural repairs. We completed plans for the refurbishment of our outdoor space with a trim trail, an area resurfaced for games use and an outdoor classroom that has also been used for various summer social events for staff and families.

Continuous Professional Development (CPD)

Members of staff are supported in their continuous professional development by means of a performance management system. The governors review the performance and development of the head teacher and principal annually, measured against agreed objectives, which reflect the whole school development plan. The head teacher and principal ensure that their objectives (together with individual personal objectives) are cascaded to the senior leadership team, who further take responsibility for the performance management of the wider staff body, curriculum development and pupil progress.

Professional Development: Year ending 31st August 2022

Staff training from a Christian perspective was delivered through 13 INSET Days. A proportion of this time was spent on curriculum, teaching and learning development, SEND, Safeguarding, Welfare, Health and Safety, RSE and Pupil Progress.

School Based Inservice Training

1st -3rd Sep – Vision & commission, Developing school as a worshipping, prayerful community, School development plan priorities, Christ-centred curriculum, Third culture kids, Teaching & Learning, Policies & procedures (staff handbook), CFS Teacher standards (general specs for employment), Development coaching, Policies & procedures, Staff development reviews, Safeguarding, Dept Mtgs, Classroom organisation.

21st - 22nd Oct – Spiritual focus & prayer – centrality of worship & prayer in school, strengthening & clarifying vision, Developing the Christ-centred curriculum & pedagogy to implement vision effectively, Forthcoming events & contingency plans, Parents evening, Hand washing procedure, SEND Handbook. Safeguarding/Welfare referral, Watch with care list, Discipline record keeping, Mentoring referrals, Accident reports, Play equipment, Steve Begoo visit, ALPS department - Christ-centred approach to additional needs & the role of LSAs, SOW.

4th – 5th Jan – Admin, ALPS Dept Mtg, Subject policies workshop, SOW workshop, Safeguarding update training, Policy update training, curriculum development workshops, department meetings.

17th – 18th Feb – ALPS – Prayer & Christ-centred approaches, EAL assessment framework & tracking tool, MS dept mtg, Curriculum documents – further work, progress reports, classroom prep & displays,

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For the year ending 31st August 2022

RSE Curriculum map & SOW, School mobile phones for photos, Mentor training, PFC Planning, ALPS - Beat dyscalculia training, Bible curriculum development work, PE curriculum development work, Curriculum documents - further work, progress reports, classroom prep & displays, US Dept mtg, ALPS - target setting for interventions.

25th Apr - Classrooms, resources & displays, Dept Mtgs.

3rd May – Admin & whole school issues, Focused meetings – ALPS, RSE curriculum, Safeguarding curriculum, Hand of friendship project, individual curriculum or classroom work, SLT Mtg.

6th – 7th Jun - Admin & dates, Visits & trips emergency procedure training, Assessment policy review, Subject policy audit, Bible curriculum, Subject policy updating, Math's assessment standardisation, US Dept Mtg, ALPS-Dyslexia training, MS Dept mtg, SEND training, safeguarding training, Teaching – what works (induction), Assessment policy, Subject policies, Classrooms, resources & displays, RSE, ALPS - ASD/ADHD/PDA, Staffing discussions & individual sessions, SLT Mtg.

Additional school-based Training

Safeguarding inductions – 3 staff

Safeguarding- Responding to bullying – 23 staff

Security – 31 staff

Phil Watson - Effect of Trauma and Adverse Childhood Experiences on children – 30 staff

Code of conduct: ICT and Online Safety Policy – 19 staff

Training courses by outside agencies

New Skills Academy – The Complete SEND Diploma – 1 staff

Judicium Education - Employment Law: Top tips for undertaking investigations – 1 staff

School Improvement Liverpool – Annual Head Teachers Briefing – 1 staff

Judicium Education - GDPR: Bringing Audits to Life – 1 staff

School Improvement Liverpool - Safeguarding Refresher – 2 staff

School Improvement Liverpool - New to the Role of School Designated Safeguarding Lead – 1 staff

School Improvement Liverpool - Designated Safeguarding Lead & Deputy: Enhanced Prevent & Awareness – 1 staff

NCFE - NCFE Cache Level 2 In understanding autism – 1 staff

ISA Heads Conference - ISA Induction Conference for newly appointed members – 1 staff

School Improvement Liverpool - ECT Induction – 1 staff

Judicium Education - GDPR -CCTV – 1 staff

School Improvement Liverpool - Exploring Misogyny, Sexual Harassment and Peer Abuse Through Primary PSHE – 1 staff

Judicium Education - DPO: Cyber Security – 1 staff

HM Revenue & Customs - COVID-19 Statutory Sick Pay rebate scheme 2 – 1 staff

Ten:Ten Resources - An introduction to Theology of the body for teachers – 1 staff

Judicium Education - DPO: How to create a Data Protection Culture – 1 staff

iHasco - Safeguarding Children (Level 2) – 1 staff

CST - Heads Conference – 1 staff

CST - The benefits of ACSI membership for our CST school – 1 staff

First Aid Training + - ITC Level 3 Award in Outdoor First Aid – 1 staff

Judicium Education - DPO: Data Protection & Parental Responsibility – 1 staff

Judicium Education - DPO: How Data Protection Affects Social Media – 1 staff

Master Books Curriculum - The Importance of Discipleship – 1 staff

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Training courses by outside agencies *continued*

Judicium Education - H&S: Planned Preventative Maintenance. Its not just a safe building – 1 staff

H&S Advisor Workshop - Fire Safety in 5 practical steps – 1 staff

T A Training - Foundation Certificate in Transactional Analysis – 1 staff

Specialist subject development courses:

AQA - Virtual Community session for English Language for NW Schools – 1 staff

AQA - GCSE Physics: Supporting student progression (Practical skills) - 1 staff

AQA - GCSE Art & Design: Supporting student progression – 1 staff

AQA - GCSE Art & Design: Virtual Communities - Autumn 21- North – 1 staff

AQA - GCSE History: Mark scheme guidance and application – 1 staff

AQA - Exams Officer Training – 1 staff

I=Ecdi - The importance of Maths with Thomas Briggs – 1 staff

ACET UK - Accredited relationships & sex education training – 1 staff

Master Books Curriculum - Smarter way to Learn Math – 1 staff

AQA - Exams officer event: Results and post-results – 1 staff

2022 GCSE Results

Attainment 8

As a school, we are committed to offering a good education to pupils with high academic potential and also to pupils who are gifted and talented in other areas. This means that some cohorts have more academically able students and others have students with giftings and abilities in non-academic fields. In most years all students are on the main academic pathway; occasionally, one pupil might be on a completely alternative curriculum pathway or on a hybrid academic/vocational pathway with the opportunity to take part-time vocational qualifications with an external provider. This can result in some variation in attainment results from year to year, which is why we always take into account the progress measures when evaluating our attainment results. Our Attainment 8 score (based on the best eight eligible GCSE grades) was 66.7 last year. This year our Attainment 8 score without GCSE RS grade is 58.7; if we factor in our Y11 pupils' RS grades our Attainment 8 score rises to 63.7. This compares with 68.7 in 2019 - the last year of published performance figures. That year saw us ranked highest in Liverpool's non-selective schools (8.6 points above the next school). It is difficult to know what the impact of OFQUAL's admissibility rules will be on published figures from other Liverpool schools as this will depend on how many students each school entered early for different subjects, so comparative analysis will be of less value this year. These Attainment 8 scores indicate that pupils and staff have continued to work hard to ensure each pupil fulfils their potential. We are encouraging our more able pupils to achieve high standards while still providing a relevant curriculum and appropriate support for less academically able pupils. This year 77% of our students achieved strong passes (5 or above) in English and Maths compared with 77% in 2021, 82% in 2020, 100% in 2019 and 83% in 2018. This figure rises to 85% if we only include students on the full academic pathway.

eBacc

This year 77% of students were entered for the eBacc suite of subjects (two sciences, a modern foreign language and a humanities subject, in addition to English and Maths) - compared with 62% in 2021, 76% in 2020, 88% in 2019 and 83% in 2018. This figure rises to 85% if we only include students on the full academic pathway. Our anticipated average EBacc point score (including all pupils in the cohort) is 6.0, compared with 6.7 in 2021, 7.1 in 2020, 6.8 in 2019 and 5.9 In 2018 . (For comparative purposes, in 2019 the school's average point score of 6.8 was the highest average point score in non-selective schools in Liverpool.) As indicated before, valid comparisons cannot reasonably be made this year due to the varying impact of inadmissible grades on different schools.

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For the year ending 31st August 2022

All Core Subjects (% with Passes at Grade C or Grade 4 / 5)

In analysing our performance in the core subjects, we note that each year's cohort is numerically small compared to most other schools, meaning that one pupil can make a significant difference of several percentage points. This makes year on year comparisons less valid than in schools where student numbers are greater and the cohort profiles less variable.

These percentages are comparable with previous years, taking into account the impact of just one pupil not achieving Grade 4 or Grade 5. These numbers also do not show exceptional achievement, for example, one pupil with English as a second language, who arrived in Y10 and achieved a grade 9 at English language GCSE.

	2022	2021	2022	2021
	Grade 4	Grade 4	Grade 5	Grade 5
	or higher	or higher	or	or
			higher	higher
Maths	85%	100%	85%	85%
English Language	92%	100%	77%	77%
English Literature	92%	100%	77%	92%
Science Trilogy*	86%	88%	86%	79%
Biology*	100%	100%	100%	100%
Chemistry*	100%	100%	100%	100%
Physics*	100%	100%	100%	100%
Religious Studies*	92%	100%	92%	85%
French*	100%	100%	100%	75%
History*	100%	100%	91%	100%
PE Short	77%	100%	62%	90%
PE Full	n/a	100%	-	100%
Art	83%	100%	67%	100%

* Figures based on the percentage of students who studied the subject

Flexi-ed Subjects

This cohort contained some particularly able students who challenged themselves by taking on extra subjects. In particular, the Level 2 Certificate in Further Maths was attempted by two pupils after taking GCSE Maths in November. They both achieved Grade 9 in GCSE Maths and Grade 9 in Further Maths, although their Further Maths grades are not admissible for performance measures. We also had a pupil take on two different languages at GCSE, achieving a Grade 9 in each one.

Parents and Friends Collaborative (PFC)

During the academic year two PFC meetings were held one online and one in-person. These meetings provided an opportunity to engage with the wider school community and communicate key development and planning activities. These included subjects such as refurbishment of the buildings, safeguarding, online safety, fundraising, volunteering, community engagement and curriculum development.

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For the year ending 31st August 2022

Pre-school, Parents in Partnership with School (PiPS)

The number of families involved in PiPS has increased and is now at least 20. PiPS is one of the key vehicles for new families to join our school community and move on into full-time education in Reception. The group normally meets twice a week. PiPs aims to:

- Offer parents and their pre-school children regular opportunities to play, fellowship, explore aspects of Christian parenting, supporting each other, and having age appropriate slots for teaching bible stories, singing and praying with their children.
- Introduce families to the distinctive vision of school. 80% of PiPs children join the school as pupils in Reception.

Gifts and Donations Received

A large number of sundry gifts and donations were received by the school during the financial year, totaling £112,856. This provided an opportunity to invest in building repairs, fixtures and fittings, and ongoing investment in technology to support digital learning.

Loans

In support of the renovations of the school buildings, there a number of families and businesses associated with the school that have made short-term loans to the school. A further funding stream is scheduled to be drawn down from associated businesses in the coming year.

Public Benefit

The directors and governors are continually considering the opportunity of making the school accessible to many, and also that some of the school's focus and activities are of benefit to others outside the school community.

- The school building and facilities are used by local communities for activities such as: Church conferences and community sports clubs.
- One local Church uses the school building for their Sunday services.
- Regular clothing collections are made for Second Chance Charity Shop and the work of Asylum Link (ALM) and Bridge2 are supported through collections and a food shop for Asylum seekers each December.
- The Equipped to Serve programme in Upper School is designed specifically to equip young people to become active citizens who are growing in and displaying Christian values. Examples of projects are:
 - Upper School classes are actively involved in the Reverse Advent Calendar campaign, supporting the Liverpool Micah Project Food Bank
 - The usual annual exchange programme with a school in the Netherlands (also involving the sharing of teaching expertise and citizenship values between staff of both schools) was cancelled for the second year due to restrictions on travel during the pandemic. We have planned to re-establish the exchange during 2022/23
 - This year, Yr10 pupils joined a residential field trip volunteering at Foxearth Meadows, an environmental resilience project in Suffolk. Pupils learnt coppicing, hedge building and environmental monitoring whilst also creating decorative signage for the site for the benefit of visitors
 - The criminal justice module engaged pupils in UK law, including the preparation and enactment of a courtroom scenario
 - Local enterprise visits enabled pupils to quiz business leaders and grow in their understanding of the central role of SMEs in the city's **economy**.

Christian Fellowship School Trust

Trustees' Report

For the year ending 31st August 2022

Financial Accessibility

- Fees are as low as possible, to enable access to a wide range of families.
- The staff in effect supplement the school's income by taking very low salaries. Some work voluntarily or offer voluntary days.
- An independent committee manages a hardship fund for families in financial crisis.
- The school administers a sponsorship scheme to help with fees in specific cases such as asylum seekers.
- A range of bursaries of up to 75% are offered to families with low incomes.
- The fee structure reflects reductions for siblings.
- One year of half price education is offered for the first child of new families joining the school in Lower School. This policy is planned to be reviewed in the next academic year.

Financial Review

The results for the year are set out on page 13 to 22.

Investment Powers and Policy

Under the memorandum and articles of association, the charity has the power to invest in any way the trustees deem appropriate. The directors have established a policy where surplus funds, which are not required for the day to day running of the school, are invested in a deposit account with the company's bankers.

Reserves Policy

The Directors have established a reserves policy aiming to have free reserves to cover six months of expenditure.

Grant Making Policy

The Directors make grants to deserving causes in response to specific requests made to them.

Plans for Future Periods

The trustees are continuing to work with the governors and head teacher to establish the school to be thriving and sustainable for the next 30 years and accessible to more families.

An updated full four year development plan was fully reviewed and updated during the 2021/22 academic year. The primary objectives of the plan are to grow the school to capacity, refurbish the school buildings and improve their energy efficiency, develop the curriculum, and continue to strengthen the devolved middle management team to ensure that the quality of teaching and outcomes continues to improve.

During 2017 a programme of work was drawn up, which was commenced in August 2017, with the front elevation windows being replaced. In August 2018 the roof was refurbished and insulated. The pandemic delayed most of the further renovations; however further windows have been replaced, and significant upgrading of the electrical circuits is now well underway, which has enabled the commencement of important updates to the heating and lighting. A funding stream has now been agreed to enable a continuation of the remainder of the refurbishment programme between 2022 and 2025. This will include: the rear elevation windows, the hot water and heating system, and completion of the electrical circuits, as well as structural repairs.

As we continue to welcome new families with English as a second language, many new to living in the UK, we are equipping our staff and community with skills to relate cross-culturally and adapt our educational approach as far as possible to integrate these families.

Christian Fellowship School Trust

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For the year ending 31st August 2022

We had a particular focus this year on wellbeing and pupil resilience as our community continues to recover from the period of the pandemic. Broadly accessible extra-curricular events such as the planned production of the school play in Spring 2023 are a popular complement as pupils prepare for their GCSEs; and we are exploring an equivalent alternative to Duke of Edinburgh.

Company and Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud, and other irregularities.

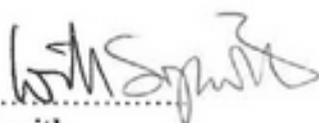
In accordance with Company Law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the auditors are unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditor is unaware, and each trustee has taken all the steps that ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the Board of Trustees 23 May 2023, and signed on its behalf by:

..... 

W F Sopwith
Chair of Directors

**Independent Examiners' Report to the Trustees of
Christian Fellowship School Trust Charitable Company**

For the year ending 31st August 2022

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Samantha J Sutcliffe (F.C.C.A)
Torevell Dent Limited
Chartered Certified Accountants
1-3 St Ann's Place
Pellon Lane
Halifax
West Yorkshire
HX1 5RB

Date: 23 May 2023

Christian Fellowship School Trust
Statement of Financial Activities and Income and Expenditure Account

For the year ended 31st August 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds	
				2022 £	2021 £
<u>Income</u>					
Income and endowments from	Note				
Donations and legacies	2	130,724	-	130,724	89,545
Charitable activities	3	652,942	-	652,942	573,494
Investment Income	4	61	-	61	132
Other	5	634	-	634	8
Government Grants	5	-	-	-	609
Total		784,361	-	784,361	663,788
<u>Expenditure</u>					
Expenditure on					
Raising funds	6	685	-	685	53
Charitable activities	7	724,262	-	724,262	644,485
Other	8	5,444	-	5,444	8,736
Total		730,391	-	730,391	653,274
Net Income/(Expenditure)		53,970	-	53,970	10,514
Transfers	17	3,057	(3,057)	-	-
Net Movement in Funds		57,027	(3,057)	53,970	10,514
Revaluations	17	-	-	-	-
<u>Reconciliation of Funds</u>					
Funds brought forward at 1 st September 2021		195,874	700,168	896,042	885,528
Funds carried forward at 31st August 2022		252,901	697,111	950,012	896,042

There are no unrecognised gains or losses.

The notes on pages 15 to 22 form part of these financial statements

Christian Fellowship School Trust

Balance Sheet

As at 31st August 2022

		2022 £	2021 £
	Note		
Fixed Assets			
Tangible Assets	12	1,065,341	1,035,573
Current Assets			
Stocks	13	8,513	4,149
Debtors	14	21,014	22,844
Cash at bank and in hand		202,084	180,126
Total Current assets		<u>231,611</u>	<u>207,119</u>
Creditors Amounts falling due within one year	15	<u>(346,940)</u>	<u>(346,650)</u>
Net Current Assets		<u>(115,329)</u>	<u>(139,531)</u>
Total Net Assets		<u><u>950,012</u></u>	<u><u>896,042</u></u>
Funds			
Unrestricted		252,901	195,874
Restricted	16	697,111	700,168
		<u><u>950,012</u></u>	<u><u>896,042</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard (SORP) 102 (effective January 2015).

Approved by the Trustees on 23 May 2023 and signed on their behalf by: -



W F Sopwith
Director and Trustee

The notes on pages 15 to 22 form part of these financial statements

Christian Fellowship School Trust

Notes to the Financial Statements For the year ended 31st August 2022

1. Accounting Policies

The accounts have been prepared in accordance with applicable accounting standards, the SORP FRS 102, Accounting and Reporting by Charities, 2005 and the Companies Act 2006. The accounts are prepared under the historical cost convention with the exception of the valuation of certain tangible fixed assets and are in accordance with Charities SORP (FRS 102).

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations, subscriptions and the sale of goods to customers, inclusive of Value Added Tax.

Donations, legacies and other income

Donations received by way of grants and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of donations from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants Receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other Income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from Investments

Interest is accounted for when due and payable.

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Christian Fellowship School Trust

Notes to the Financial Statements For the year ended 31st August 2022 (continued)

1. Accounting Policies (continued)

Costs of Generating Voluntary Income

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable Activities

Charitable activities comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other Costs

These costs relate to the governance of the company itself, as opposed to the management of charitable activities or fundraising and publicity, and are primarily associated with constitutional, statutory and legal requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold, Land and buildings	-	2% on cost
Fixture and fittings	-	15% reducing balance
ICT equipment, including computers	-	33.33% on cost
Website costs	-	20% on cost
Motor vehicles	-	25% reducing balance

All equipment, fixture and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Charitable Status and Taxation

As a registered charity, the company benefits from rates relief and is generally exempt from income tax and corporation tax. The charity is not registered for Value Added Tax.

Christian Fellowship School Trust

Notes to the Financial Statements

For the year ended 31st August 2022 (continued)

	Total Funds	
	2022	2021
	£	£
2. Voluntary Income		
Sundry donations	112,856	79,744
Income tax recoverable	17,868	9,801
	<u>130,724</u>	<u>89,545</u>
	2022	2021
	£	£
3. Incoming Resources from Charitable Activities		
Examination fees	1,945	778
School fees	540,097	493,096
School trips income	18,980	11,578
SEN fees	56,833	50,031
Swimming fees	14,161	1,136
Christ Church-Rent	16,028	12,002
Sundry income	3,939	4,417
Voluntary gifts – customers	959	-
Hiding Place expenses	-	456
	<u>652,942</u>	<u>573,494</u>
	2022	2021
	£	£
4. Investment Income		
Interest received	<u>61</u>	<u>132</u>
	Total Funds	
	2022	2021
	£	£
5. Other :		
Activities for Generating Funds		
School shop/clothing sales	634	8
	<u>634</u>	<u>8</u>
HMRC Government Grants	<u>-</u>	<u>609</u>

Christian Fellowship School Trust

Notes to the Financial Statements
For the year ended 31st August 2022 (continued)

	2022	2021
	£	£
6. Fundraising Trading		
Cost of sales	685	53
	=====	=====
	Total Funds	
	2022	2021
	£	£
7. Charitable Activities		
Wages and salaries	513,527	477,721
SEN support	3,654	3,456
Staff CRB checks	1,038	453
Rent and rates	12,499	12,939
Hire of facilities	7,275	2,548
Insurance	9,631	10,022
Heat and light	26,917	18,794
Repairs and maintenance	19,643	18,912
Ground maintenance	3,252	4,587
Bad debts	-	(5,000)
Bank charges and interest	10,718	12,193
Donations and gifts	2,548	2,894
Education materials	8,013	11,522
Examination fees	8,398	5,249
Licences etc	1,494	469
Motor and travel expenses	7,481	5,809
Ricoh printer: Copyrite systems	3,109	-
Printing, postage and stationery	10,429	4,709
Refreshments	631	217
School trips expenses	18,068	12,240
Conference/staff training costs	4,247	4,179
Sports facility expenses	1,980	-
Subscriptions	5,729	3,169
Telephone	1,035	4,076
Sundries	3,207	2,257
Depreciation	38,478	31,070
Profit/Loss on disposal of assets	1,261	-
	-----	-----
	724,262	644,485
	=====	=====
	2022	2021
	£	£
8. Other Costs		
Legal and professional costs	2,924	6,336
Independent examination	2,520	2,400
	-----	-----
	5,444	8,736
	=====	=====

Christian Fellowship School Trust

Notes to the Financial Statements

For the year ended 31st August 2022 (continued)

	2022	2021
	£	£
9. Net Outgoing Resources		
Net outgoing resources are stated after charging:		
Depreciation on tangible assets	38,478	31,070
Profit/Loss on disposal of assets	1,261	-
Independent examination	2,520	2,400
	<u>42,259</u>	<u>33,470</u>
	2022	2021
	£	£
10. Staff Costs		
Wages and salaries	502,791	469,077
Social Security costs	14,390	12,100
	<u>517,181</u>	<u>481,177</u>

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

	2022	2021
Building maintenance	2	2
Teaching and support staff	35	30
Office administration	3	3

During the year the charity employed members of staff as detailed above. None (2021: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2021: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2021: £Nil) for the year. There were no other transactions requiring disclosure in respect of trustees, persons closely connected with them or other related parties.

11. Pensions

The charity's Pension provider is currently Aviva. Staging date was 1 August 2015 with 36 members as of 31 August 2022 (2021: 34).

Christian Fellowship School Trust

Notes to the Financial Statements

For the year ended 31st August 2022 (continued)

12. Tangible Fixed Assets

	Freehold land & Buildings £	School & Office Equipment £	Fixtures fittings & Equipment £	Motor Vehicles £	Total £
Cost					
As at 1 st September 2021	1,155,565	44,458	4,280	18,075	1,222,378
Additions	61,105	5,994	2,408	-	69,507
Disposals	-	(4,970)	-	(7,075)	(12,045)
	-----	-----	-----	-----	-----
As at 31 st August 2022	<u>1,216,670</u>	<u>45,482</u>	<u>6,688</u>	<u>11,000</u>	<u>1,279,840</u>
Depreciation					
As at 1 st September 2021	144,997	29,784	3,460	8,564	186,805
Charge for the year	29,905	6,026	484	2,063	38,478
Disposals	-	(4,970)	-	(5,814)	(10,784)
	-----	-----	-----	-----	-----
As at 31 st August 2022	<u>174,902</u>	<u>30,840</u>	<u>3,944</u>	<u>4,813</u>	<u>214,499</u>
Net Book Value					
As at 31 st August 2022	<u>1,041,768</u>	<u>14,642</u>	<u>2,744</u>	<u>6,187</u>	<u>1,065,341</u>
As at 31 st August 2021	<u>1,010,568</u>	<u>14,674</u>	<u>820</u>	<u>9,511</u>	<u>1,035,573</u>

The freehold buildings consist of the school buildings at Overbury Street, Liverpool, L7 3HL, at cost. However, a recent informal valuation of the premises puts the market valuation in the region of £990,000.

	2022 £	2021 £
13. Stocks		
Oil	2,805	2,709
Educational materials	5,708	1,440
	-----	-----
	<u>8,513</u>	<u>4,149</u>

The closing stocks are valued at cost or net realisable value, whichever is the lower

	2022 £	2021 £
14. Debtors		
Trade debtors	21,014	22,844
	-----	-----
	<u>21,014</u>	<u>22,844</u>

Christian Fellowship School Trust

Notes to the Financial Statements

For the year ended 31st August 2022 (continued)

15. Creditors: Amounts falling due within one year.

	2022	2021
	£	£
Trade creditors	26,226	24,520
Other taxes and Social Security costs	3,040	2,956
Accruals and deferred income	49,212	40,712
Loans	268,462	278,462
	<u>346,940</u>	<u>346,650</u>

16. Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	£
Fixed assets	96,710	968,631	1,065,341
Current assets	231,611	-	231,611
Current liabilities	(75,420)	(271,520)	(346,940)
	<u>252,901</u>	<u>697,111</u>	<u>950,012</u>

17. Movement of Funds

	As at	Incoming	Outgoing	Revaluation	Transfers	As at
	01/09/2021	£	£	£	£	31/8/2022
	£	£	£	£	£	£
Unrestricted funds	195,874	784,361	730,391	-	3,057	252,901
	<u>195,874</u>	<u>784,361</u>	<u>730,391</u>	<u>-</u>	<u>3,057</u>	<u>252,901</u>
Restricted funds						
Revaluation	696,449	-	-	-	-	696,449
Gas Pipe Project	-	-	-	-	-	-
Playground Improvement	3,057	-	-	-	(3,057)	-
Romanian Fund	662	-	-	-	-	662
	<u>700,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,057)</u>	<u>697,111</u>
Total Restricted Funds	700,168	-	-	-	(3,057)	697,111
	<u>700,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,057)</u>	<u>697,111</u>
Total Funds	896,042	784,361	730,391	-	-	950,012
	<u>896,042</u>	<u>784,361</u>	<u>730,391</u>	<u>-</u>	<u>-</u>	<u>950,012</u>

Christian Fellowship School Trust

Notes to the Financial Statements For the year ended 31st August 2022 (continued)

18. Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature, and purpose of the fund
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Unrestricted Funds

General fund	Any monies not included in any other fund
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Restricted Funds

Building Renovation (LOAN)	Loans Fund towards the ongoing building renovation in the school.
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Romanian Fund	Funds for Romanian school trip.
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Playground Fund	Gift towards the repairs of the school playground.
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19. Taxation

As a charity, Christian Fellowship School Trust is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1968 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are.

20. Contingent Liabilities

The company has no contingent liabilities as at 31st August 2022 (2021 - Nil)

21. Capital Commitments

The Company has no capital commitments as at 31st August 2022 (2021 - Nil) either contracted for or authorised by the directors but not contracted for.

22. Members' Liability

The company is limited by guarantee, and in the event of the winding up of the company, the liabilities of each member (including those members who have served within the previous twelve months) is limited to a contribution of £10 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.