

BRADFORD CHRISTIAN SCHOOL

England & Wales · Charity number 1027573

Details

Status Registered

Legal form Other

Registered 1993-10-25

Register [View on the Charity Commission register](#)

Contact

Address Bradford Christian School
Livingstone Road
Bradford
BD2 1BT

Phone 01274532649

Email office@bxs.org.uk

Website www.bradfordchristianschool.com

Activities

Objects: THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES.

Activities: PRIVATE SCHOOL - FEE PAYING

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE, WEST YORKSHIRE
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,229,755	£1,099,161	£717,516	50
2023-08-31	£1,074,275	£1,048,724	£609,756	50
2022-08-31	£995,466	£927,156	£492,232	51
2021-08-31	£997,165	£901,219	£423,922	54
2020-08-31	£819,301	£766,419	£327,977	36

Trustees

Name	Role	Appointed
Zeilah Chadwick	Chair	2025-09-27
Adetola Ayenitaju		2024-01-25
Heather Michelle Thomson		2024-01-25
John Neil Iceton		2024-01-25

Accounts

BRADFORD CHRISTIAN SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

Charity registration number 1027573

BRADFORD CHRISTIAN SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Simon Mackenzie
Richard Shackleton
Akpobibibo Onduku
Neil Iceton (Appointed 25 January 2024)
Adetola Ayenitaju (Appointed 25 January 2024)
Heather Thomson (Appointed 25 January 2024)

Governors

Richard Shackleton - Chair
Akpobibibo Onduku
Simon Mackenzie
Hannah Pickles
Kevin Ryan
Susanne Wells
Neil Iceton
Adetola Ayenitaju
Jane Prothero - Headteacher

Charity number

1027573

Principal address

Livingston Road
Bolton Woods
Bradford
BD2 1BT

Registered office

Livingston Road
Bolton Woods
Bradford
BD2 1BT

Auditor

Azets Audit Services
Carlton House
Grammar School Street
Bradford
BD1 4NS

Bankers

HSBC Plc
47 Market Street
Bradford
BD1 1LW

Kingdon Bank Limited
Ruddington Fields Business Park
Mere Way
Ruddington
Nottingham
NG11 6JS

BRADFORD CHRISTIAN SCHOOL

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 24

BRADFORD CHRISTIAN SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The details on the Legal and Administrative Information page form part of the Trustees Report.

Objectives and activities

The charitable objects are the advancement of education on the basis of Christian principles.

Mission and Vision

Our Mission: To provide a holistic Christian education for all and to inspire discipleship.

Our Vision: To be a Christian community in which everyone grows in character, faith, knowledge, understanding and wisdom.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The main area of charitable activity is the provision of a Christian alternative to secular education. We currently have 148 on the school roll. We have 97 families from the Christian community in the Bradford area and 33 from non - faith or other backgrounds.

Bradford Christian School does not reflect the doctrines of any one church or denomination but is open to serve the wider Christian community in Bradford.

We undertake to educate children from Nursery (age 3) to Year 11 (age 16). Our pupils' studies normally culminate in GCSE examinations.

We recognise and seek to attain standards set by the Independent Schools' Standards and the Independent School Inspection.

Each member of staff at Bradford Christian School is first and foremost a dedicated Christian who loves and seeks to serve God.

Most of the teachers are professionally qualified and have previously taught in other local schools. We also offer teacher training to our own staff and colleagues from other Christian schools. We are also pleased to mentor student teachers or those involved in work experience programmes from local universities and colleges.

The school teaching staff is supplemented by committed parents and volunteers.

The school offers a full range of curricular and extracurricular activities a number of which take place away from the main site due to spatial constraints. This includes Duke of Edinburgh Bronze and Silver Awards for students in Years 9 and 10.

BRADFORD CHRISTIAN SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The school also runs an Autism Provision for students with Autism placed with us by the local education authority. This part of the school is managed as a department in itself with 28 students and a dedicated staff team and is currently full.

The school aims to present children with the created world in all its aspects, enabling them to relate correctly to it and to eventually make a useful and godly contribution to society. It is our desire that children see the world and its people from God's perspective and acquire the ability to base all their decisions on the scriptural principles they have been taught. It is our hope that our pupils will be able to face life with all its problems and challenges with hope, determination and resourcefulness. We sincerely desire to see all our pupils make the best of their God-given abilities, whatever they may be, thus preparing them to be useful citizens and effective servants in the Church of Christ.

Bradford Christian school is a member of the Independent schools association and is inspected by the Independent School Inspection.

Bradford Christian School is affiliated to the Christian Schools' Trust (Charity Number 293315), a fellowship of around 25 Christian schools across Great Britain.

The school does not admit pupils on the basis of academic ability or family background. It is, however, vital that parents have a clear understanding of the vision of the school and that they are supportive of its aims. To this end the school interviews all prospective parents before awarding places to pupils. Fees are charged with a view to covering the day to day running costs of the school. Gifts supplement the finances of the school, covering any shortfall and allowing for some expansion. The school greatly values the financial and prayer support it receives from a wide range of people from across the country. The level of fees paid varies according to the ability of the family to pay. Each family privately discloses their income level when deciding which level to pay.

Subjects offered to GCSE level in 2023 – 2024 were: Maths, English, Literature, Combined Science (dual award), Computing, Spanish, Geography, History, Art and Religious Education.

Educational trips and residentials for middle and upper school ran during this year. Year 5/6/7/8 students spent 3 days at Yorkshire Camps enjoying a range of activities from archery to peddle go karts and time studying the bible. Upper school spent 4 days in Barcelona taking in the city's sights and improving their spoken Spanish. EYFS enjoyed a trip to Ponderosa zoo, year 1/2 the toy museum at Kirkstall Abbey in Leeds. During the final week of the 23/24 academic year students enjoyed visits to an escape room, a climbing wall, laser tag, Nell Bank activity centre in Ilkley and Keighley leisure centre.

Financial review

Full details of the financial activities are contained in the attached accounts.

Total income for the year was £1,229,755 (2023 as restated £1,104,845) and, after deducting expenditure of £1,099,161 (2023 as restated £1,048,725), net income was £130,594 (2023 as restated £56,120).

The net assets of the Charity at 31 August 2024 were £717,516 (2023 as restated £635,456).

The Trustees established several years ago a policy that the Charity should maintain £75,000 in unrestricted funds. This currently equates to approximately one month's expenditure. As of 31 August 2024 the unrestricted funds were £717,516.

The Trustees will be reviewing the purpose of these funds, the reserves policy and how these tie in with the funding of improvements to the building, facilities of the school and their ongoing insurance.

Principal Funding Sources

Most of the income of the Charity comes from Special Education Needs/Autism Provision funding, School fees and Early Years funding. The Charity continues to seek additional funding from individuals, organisations and Charitable Trustees that are sympathetic with its objectives.

BRADFORD CHRISTIAN SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Risk Management

The Governing Body has conducted a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. The Governing Body is constantly reviewing all areas of the Charity's work that could be exposed to external risks and seeks to deal with these as they arise.

Structure, governance and management

The charity is an unincorporated charity governed by its Charitable Trust Deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Recruitment and Appointment of Governors and Trustees

Due to the nature of the charity's work, the Governing Body is well represented by individuals who have the appropriate experience in education, Christian ministry and business skills. The Governing Body is constantly seeking to enhance its membership by the recruitment of the appropriate individuals who have the skills that will assist with the development of the charity. Suggestions for possible Trustees and Governors are sought from the existing bodies and other appropriate contacts from within the school community. Members of the Governing Body have taken part in training for Governors provided by Bradford Education's School Governors Service.

Trustee Induction and Training

Most Trustees are already familiar with the practical work of the Charity, but new Trustees are invited to spend time observing the different aspects of the work and meet the school staff. All new Trustees are made aware of the role of a Trustee, the Governing Documents, the ongoing financial position and the future plans of the Charity.

Organisational Structure

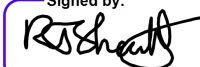
The school has a Governing Body that meet on a monthly basis and who are responsible for the strategic direction and policy of the Charity.

The day to day operation and development of the school is delegated to the Senior Leadership Team that is led by the Headteacher with the appropriate support of the appointed senior staff.

Accountability to the voluntary Governing Body is ensured through regular supervision by the Chair of the Governors of the Headteacher.

The trustees' report was approved by the Board of Trustees.

Signed by:



06A4D87C66C943A

Richard Shackleton

Trustee

11 June 2025

BRADFORD CHRISTIAN SCHOOL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Opinion

We have audited the financial statements of Bradford Christian School (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:


9FD5583B75B8478...

Colin Whitehead (Senior Statutory Auditor)
for and on behalf of Azets

11 June 2025

Chartered Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

Azets is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BRADFORD CHRISTIAN SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024	Unrestricted funds 2023 as restated	Restricted funds 2023 as restated	Total 2023 as restated
	Notes	£	£	£	£
<u>Income and endowments from:</u>					
Donations and legacies	3	18,376	18,114	-	18,114
Charitable activities	4	1,202,763	1,081,254	-	1,081,254
Investments	5	5	-	-	-
Other income	6	8,611	5,477	-	5,477
Total income		1,229,755	1,104,845	-	1,104,845
<u>Expenditure on:</u>					
Charitable activities	7	1,099,161	1,048,725	-	1,048,725
Net incoming resources before transfers		130,594	56,120	-	56,120
Gross transfers between funds		-	24,898	(24,898)	-
Net incoming resources		130,594	81,018	(24,898)	56,120
<u>Other recognised gains and losses</u>					
Revaluation of tangible fixed assets		(48,534)	62,082	-	62,082
Net movement in funds		82,060	143,100	(24,898)	118,202
Fund balances at 1 September 2023		635,456	492,356	24,898	517,254
Fund balances at 31 August 2024		717,516	635,456	-	635,456

The statement of financial activities includes all gains and losses recognised in the year.

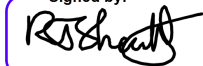
All income and expenditure derive from continuing activities.

BRADFORD CHRISTIAN SCHOOL**BALANCE SHEET****AS AT 31 AUGUST 2024**

		2024		2023 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		673,419		463,914
Current assets					
Debtors	13	19,804		44,208	
Cash at bank and in hand		136,904		229,541	
		<u>156,708</u>		<u>273,749</u>	
Creditors: amounts falling due within one year	15	<u>(83,341)</u>		<u>(57,926)</u>	
Net current assets			73,367		215,823
Total assets less current liabilities			746,786		679,737
Creditors: amounts falling due after more than one year	16		(29,270)		(44,281)
Net assets			<u>717,516</u>		<u>635,456</u>
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		703,968		573,374	
Revaluation reserve		<u>13,548</u>		<u>62,082</u>	
			717,516		635,456
			<u>717,516</u>		<u>635,456</u>

The financial statements were approved by the Trustees on 11 June 2025

Signed by:



Richard Shackleton

Trustee

BRADFORD CHRISTIAN SCHOOL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	22		197,484		56,551
Investing activities					
Purchase of tangible fixed assets		(276,339)		(62,264)	
Proceeds from disposal of tangible fixed assets		-		4,562	
Investment income received		5		-	
Net cash used in investing activities			(276,334)		(57,702)
Financing activities					
Repayment of bank loans		(13,787)		(13,853)	
Net cash used in financing activities			(13,787)		(13,853)
Net decrease in cash and cash equivalents			(92,637)		(15,004)
Cash and cash equivalents at beginning of year			229,541		244,545
Cash and cash equivalents at end of year			136,904		229,541

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Bradford Christian School is an unincorporated charity established under a Charitable Trust Deed dated 30 September 1993 and registered with the Charity Commission for England and Wales on 25 October 1993.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixed assets with a value lower than £500 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	18,376	18,114
Donations and gifts		
Building Fund (Friends)	-	9,290
General donations	18,376	8,824
	18,376	18,114

4 Charitable activities

	Charitable Income	Charitable Income
	2024	2023
	£	£
EYFS Funding	71,546	19,151
LEA Support (DSP)	763,559	738,282
School fees	367,658	323,821
	1,202,763	1,081,254

5 Investments

	Unrestricted funds	Total
	2024	2023
	£	£
Interest receivable	5	-

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

6	Other income	Unrestricted funds	
		2024	2023
		£	£
	Other income	8,611	5,477

BRADFORD CHRISTIAN SCHOOL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2024**7 Charitable activities**

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	751,007	748,738
Staff training	8,685	4,033
Curriculum expenses	69,638	55,892
Examination Fees	8,577	7,436
Ofstead and DBA	-	1,940
School trips and transport	920	1,694
Minibus	1,018	50
Provision for doubtful debts	7,906	-
	847,751	819,783
Share of support costs (see note 8)	233,373	214,742
Share of governance costs (see note 8)	18,037	14,200
	<u>1,099,161</u>	<u>1,048,725</u>

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	102,500	-	102,500	102,200	-	102,200
Depreciation	18,300	-	18,300	18,062	-	18,062
Rent and Rates	4,715	-	4,715	5,077	-	5,077
Insurance	9,767	-	9,767	9,512	-	9,512
Light and heat	24,631	-	24,631	17,343	-	17,343
Repairs and maintenance	45,699	-	45,699	30,888	-	30,888
Print, postage and stationery	8,737	-	8,737	9,637	-	9,637
Telephone	959	-	959	1,502	-	1,502
Refreshments and staff care	3,458	-	3,458	9,573	-	9,573
Adverting and marketing	3,003	-	3,003	234	-	234
Finance costs	4,940	-	4,940	8,110	-	8,110
Sundry	664	-	664	2,604	-	2,604
Accountancy	6,000	-	6,000	-	-	-
Audit fees	-	14,800	14,800	-	14,200	14,200
Legal and professional	-	3,237	3,237	-	-	-
	<u>233,373</u>	<u>18,037</u>	<u>251,410</u>	<u>214,742</u>	<u>14,200</u>	<u>228,942</u>
Analysed between Charitable activities	<u>233,373</u>	<u>18,037</u>	<u>251,410</u>	<u>214,742</u>	<u>14,200</u>	<u>228,942</u>

Governance costs includes payments to the auditors of £14,800 (2023- £14,200) for audit fees.

9 Trustees

Included within staff costs is £31,900 which was paid to the spouses of S Mackenzie and R Shackleton, trustees of the charity, for services provided to the school (2023 - £29,458).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Teaching, Learning Assistants and class room staff	44	50
Support and administration	6	6
Total	<u>50</u>	<u>56</u>

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

10 Employees		(Continued)	
Employment costs		2024	2023
		£	£
Wages and salaries		798,942	796,762
Social security costs		41,378	41,815
Other pension costs		13,187	12,361
		<u>853,507</u>	<u>850,938</u>

Teaching and Learning Assistance is estimated at 88% of staff time with 12% estimated as support.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BRADFORD CHRISTIAN SCHOOL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2024**12 Tangible fixed assets**

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost or valuation			
At 1 September 2023	451,728	30,205	481,933
Additions	260,031	16,308	276,339
Revaluation	(61,759)	-	(61,759)
At 31 August 2024	650,000	46,513	696,513
Depreciation and impairment			
At 1 September 2023	-	18,019	18,019
Depreciation charged in the year	13,225	5,075	18,300
Revaluation	(13,225)	-	(13,225)
At 31 August 2024	-	23,094	23,094
Carrying amount			
At 31 August 2024	650,000	23,419	673,419
At 31 August 2023	451,728	12,186	463,914

Freehold land and buildings with a carrying amount of £650,000 were revalued at 05 August 2024 by Hayfield Robinson Property Consultants, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

The trustees do not consider that the valuation of the property was materially different at 31 August 2024 to that confirmed in the independent valuation.

BRADFORD CHRISTIAN SCHOOL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2024**13 Debtors**

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	17,767	41,593
Other debtors	(85)	-
Prepayments and accrued income	2,122	2,615
	<u>19,804</u>	<u>44,208</u>

14 Loans and overdrafts

	2024	2023
	£	£
Bank loans	<u>44,426</u>	<u>58,213</u>
Payable within one year	15,156	13,932
Payable after one year	<u>29,270</u>	<u>44,281</u>

A mortgage loan amounting to £44,426 (2023 - £58,213) is secured on the freehold property.

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	14	15,156	13,932
Other taxation and social security		12,567	11,429
Deferred income	17	1,408	1,408
Trade creditors		-	3,312
Other creditors		19,210	13,523
Accruals and deferred income		35,000	14,322
		<u>83,341</u>	<u>57,926</u>

16 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Bank loans	14	<u>29,270</u>	<u>44,281</u>

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

17 Deferred income

	2024 £	2023 £
Other deferred income	1,408	1,408

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	1,408	1,408
Movements in the year:		
Deferred income at 1 September 2023	1,408	-
Resources deferred in the year	-	1,408
Deferred income at 31 August 2024	1,408	1,408

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2022 £	Transfers £	Balance at 1 September 2023 £	Movement in funds Incoming resources £	Balance at 31 August 2024 £
Learning and support	24,898	(24,898)	-	-	-

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 August 2024 are represented by:				
Tangible assets	673,419	463,914	-	463,914
Current assets/(liabilities)	73,367	215,823	-	215,823
Long term liabilities	(29,270)	(44,281)	-	(44,281)
	717,516	635,456	-	635,456

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 AUGUST 2024***

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

21 Prior period adjustment

Reconciliation of changes in funds

	1 September 2022				31 August 2023			
	Restricted	Unrestricted	Revaluation Reserve	Total	Restricted	Unrestricted	Revaluation Reserve	Total
	£	£	£	£	£	£	£	£
Funds as previously reported	24,898	492,356	-	517,254	-	547,674	62,082	609,756
School fees	-	-	-	-	-	25,700	-	25,700
	<u>24,898</u>	<u>492,356</u>	<u>-</u>	<u>517,254</u>	<u>-</u>	<u>573,374</u>	<u>62,082</u>	<u>635,456</u>

Reconciliation of movements in funds

	31 August 2023			
	Restricted	Unrestricted	Revaluation Reserve	Total
	£	£	£	£
Net movement of funds as previously reported	-	30,420	62,082	92,502
School fees	-	25,700	-	25,700
	<u>-</u>	<u>56,120</u>	<u>62,082</u>	<u>118,202</u>

Notes to reconciliation

The prior period has been restated to reflect school fees which were due for the period ending 2023 but incorrectly excluded.

BRADFORD CHRISTIAN SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

22	Cash generated from operations	2024 £	2023 £	
	Surplus for the year	130,594	56,120	
	Adjustments for:			
	Investment income recognised in statement of financial activities	(5)	-	
	Depreciation and impairment of tangible fixed assets	18,300	18,062	
	Movements in working capital:			
	Decrease/(increase) in debtors	24,404	(40,224)	
	Increase in creditors	24,191	21,185	
	(Decrease)/increase in deferred income	-	1,408	
	Cash generated from operations	197,484	56,551	
23	Analysis of changes in net funds			
		At 1 September 2023 £	Cash flows £	At 31 August 2024 £
	Cash at bank and in hand	229,541	(92,637)	136,904
	Loans falling due within one year	(13,932)	(1,224)	(15,156)
	Loans falling due after more than one year	(44,281)	15,011	(29,270)
		171,328	(78,850)	92,478

Accounts

BRADFORD CHRISTIAN SCHOOL

Report and Accounts
For the year ended 31 August 2023

Charity Number 1027573

Bradford Christian School Report and Accounts For the year ended 31 August 2023

Contents	Pages
Legal and Administrative Information	3
Trustees Report	3 to 8
Independent Auditor's Report	9
Statement of Financial Activities	10
Balance Sheet and Cash Flows	11
Notes forming part of the accounts	12 to 18

Bradford Christian School
Report of the Governors and Trustees for the year ended 31 August 2023

The Governors' and Trustees' present their report and accounts for the year ended 31 August 2023.

Legal and Administrative Information

Charity Name:	Bradford Christian School
Charity Registration Number:	1027573
Registered and operational address:	Livingstone Road Bolton Woods Bradford BD2 1BT

Trustees

Simon Mackenzie
 Richard Shackleton
 Akpobibibo Onduku
 Kevin Ryan 28 April 2023
 Neil Iceton Appointed 25 January 2024
 Adetola Ayenitaju Appointed 25 January 2024
 Heather Thomson Appointed 25 January 2024

Governors

Richard Shackleton - Chair
 Akpobibibo Onduku
 Simon Mackenzie
 Hannah Pickles
 Kevin Ryan
 Susanne Wells
 Neil Iceton
 Adetola Ayenitaju
 Jane Prothero – Headteacher

Independent Auditors

Azets Audit Services, Carlton House, Grammar School Street, Bradford, BD1 4NS

Bankers

HSBC Plc, 47 Market Street, Bradford, BD1 1LW
 Kingdom Bank Limited, Ruddington Fields Business Park, Mere Way, Ruddington,
 Nottingham, NG11 6JS

Structure, Governance and Management: Governing Document

The organisation is an unincorporated charity established under a Charitable Trust Deed in 1993.

Recruitment and Appointment of Governors and Trustees

Due to the nature of the charity's work, the Governing Body is well represented by individuals who have the appropriate experience in education, Christian ministry and business skills. The Governing Body is constantly seeking to enhance its membership by the recruitment of the appropriate individuals who have the skills that will assist with the development of the charity. Suggestions for possible Trustees and Governors are sought from the existing bodies and other appropriate contacts from within the School community. Members of the Governing Body have taken part in training for Governors provided by Bradford Education's School Governors Service.

Trustee induction and training

Most Trustees are already familiar with the practical work of the Charity but new Trustees are invited to spend time observing the different aspects of the work and meet the School staff. All new Trustees are made aware of the role of a Trustee, the Governing Documents, the ongoing financial position and the future plans of the Charity.

Risk Management

The Governing Body has conducted a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. The Governing Body is constantly reviewing all areas of the Charity's work that could be exposed to external risks and seeks to deal with these as they arise.

Organisational Structure

The School has a Governing Body that meet on a monthly basis and who are responsible for the strategic direction and policy of the Charity

The day to day operation and development of the School is delegated to the Senior Leadership Team that is led by the Headteacher with the appropriate support of the appointed senior staff.

Accountability to the voluntary Governing Body is ensured through regular supervision by the Chair of the Governors of the Headteacher.

Related Parties

All relationships with other parties are on either an informal partnership basis or with mutual support and encouragement provided by those sharing similar aims and goals.

Mission and Vision:

Our Mission: To provide a holistic Christian education for all and to inspire discipleship.

Our Vision: To be a Christian community in which everyone grows in character, faith, knowledge, understanding and wisdom.

Achievement and Performance:

The main area of charitable activity is the provision of a Christian alternative to secular education.

We currently have 157 on the school roll. We have 97 families from the Christian community in the Bradford area and 33 from non - faith or other backgrounds.

Bradford Christian School does not reflect the doctrines of any one church or denomination but is open to serve the wider Christian community in Bradford.

We undertake to educate children from Nursery (age 3) to Year 11 (age 16). Our pupils' studies normally culminate in GCSE examinations.

We recognise and seek to attain standards set by the Independent Schools' Standards and the Independent School Inspection.

Each member of staff at Bradford Christian School is first and foremost a dedicated Christian who loves and seeks to serve God.

Most of the teachers are professionally qualified and have previously taught in other local schools. We also offer teacher training to our own staff and colleagues from other Christian schools. We are also pleased to mentor student teachers or those involved in work experience programmes from local universities and colleges.

The school teaching staff is supplemented by committed parents and volunteers.

The school offers a full range of curricular and extracurricular activities a number of which take place away from the main site due to spatial constraints. This includes Duke of Edinburgh Bronze and Silver Awards for students in Years 9,10 and 11.

The school also runs an Autism Provision for students with Autism placed with us by the local education authority. This part of the school is managed as a department in itself with 27 students and a dedicated staff team and is currently full.

The school aims to present children with the created world in all its aspects, enabling them to relate correctly to it and to eventually make a useful and godly contribution to society. It is our desire that children see the world and its people from God's perspective and acquire the ability to base all their decisions on the scriptural principles they have been taught. It is our hope that our pupils will be able to face life with all its problems and challenges with hope, determination and resourcefulness. We sincerely desire to see all our pupils make the best of their God-given abilities, whatever they may be, thus preparing them to be useful citizens and effective servants in the Church of Christ.

During the 22 / 23 financial year the school moved from under the Ofsted umbrella for inspection purposes to the Independent School Inspection.

Bradford Christian School is affiliated to the Christian Schools' Trust (Charity Number 293315), a fellowship of around 25 Christian schools across Great Britain.

The school does not admit pupils on the basis of academic ability or family background. It is, however, vital that parents have a clear understanding of the vision of the school and that they are supportive of its aims. To this end the school interviews all prospective parents before awarding places to pupils. Fees are charged with a view to covering the day to day running costs of the school. Gifts supplement the finances of the school, covering any shortfall and allowing for some expansion. The school greatly values the financial and prayer support it receives from a wide range of people from across the country. The level of fees paid varies according to the ability of the family to pay. Each family privately discloses their income level when deciding which level to pay.

The school could not function without the assistance of voluntary helpers, principally parents and grandparents who help with, for example, building maintenance, school trips, classroom support, hearing children read, clerical tasks etc.

Subjects offered to GCSE level in 2022 – 2023 were: Maths, English, Literature, Combined Science (dual award), Computing, Spanish, Geography, History, Art and Religious Education.

Educational trips and residentials for middle and upper school were run this year. Year 5/6 students spent 3 days staying at Snowball plantation in York. Year 7/8 students spent 3 days in London taking in the sights, watching the 'Lion King' and touring parliament. EYFS enjoyed a trip to Ponderosa zoo, year 1/2 visited Skipton castle and year 3/4 re-established their connection with Crystal Gardens school. Upper school spent 4 days in Paris taking in the city's sights including the Eiffel Tower and a boat trip down the River Seine. Autism Provision students enjoyed a residential at Yorkshire camps. Middle school and upper school students came together to present a production of 'Robin Hood'. The final week of the 22/23 school year was spent giving service and enjoying activities.

Financial Review:

Full details of the financial activities are contained in the attached accounts. Total incoming resources for the year were £1,077,633 and, after deducting resources expended of £1,049,424, net incoming resources were in surplus by £28,209 as compared with the restated surplus of £67,787 the previous year. This reduction reflected a catching up of salary costs to cover more high care pupils.

The net assets of the Charity at August 31, 2023 were £608,245, up from £517,254 the previous year as in addition to the surplus above the building was revalued upwards to market value by £62,782. Net cash was £172,003 (bank balance less mortgage debt).

Principal funding sources

Most of the income of the Charity comes from Special Educational Needs / Autism Provision funding, School fees and Early Years funding. The Charity continues to seek additional funding from individuals, organisations and Charitable Trusts that are sympathetic with its objectives.

Reserves Policy

The Trustees established several years ago a policy that the Charity should maintain £75,000 in unrestricted funds. This currently equates to approximately one month's expenditure. As of 31 August 2023 the unrestricted funds are currently £536,597 and include amounts earmarked for building improvements begun in July 2023.

It is the understanding of the trustees that the funding received for EYFS provision and EHC plans is paid in return for the school providing suitable education, health and care services to a number of specified eligible pupils. These services depend on dedicated staff, facilities and bought-in services, and on the wider management, support services and resources of the whole school. Accordingly, the trustees resolved to treat all income and expenditure related to EYFS and EHC plans as 'Unrestricted' with effect from the year commencing 1 September 2018. The Restricted funds at 31 August 2018 of £24,898 were unchanged by 2022 and were rolled into the unrestricted funds at 1 September 2022 by a prior year adjustment (Note 18 of the accounts).

The Trustees will be reviewing the purpose of these funds, the reserves policy and how these tie in with the funding of improvements to the building, facilities of the school and their ongoing insurance.

Plans for future periods

The Trustees purchased its property in Livingstone Road, Bradford, in February 2002. Refurbishment of the new site was completed in the autumn of 2003. During the latter part of 2005 additional work was undertaken to create a new classroom into a converted outbuilding. Subsequently two further classrooms were created by constructing a mezzanine floor above the kitchen area.

During the year end, 31 August 2021, an extension was built on to the early years provision at a cost of £27,000. In July 2023 building work started on 2 additional classrooms, a budget of £300,000 was agreed by the governing body.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 17 of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Responsibilities

Law applicable to charities in England & Wales requires Trustees to prepare accounts for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts giving a true and fair view the Trustees should follow the best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the Trustees



[Richard Shackleton](#)

Trustee

Date 25.4.24

Bradford Christian School
Statement of financial activities
for the year ended August 31, 2023

10

Final

		Revaluation			Total 2023	Total 2022
		Reserve 2023	Restricted 2023	Unrestricted 2023		
Income and expenditure	Notes	£	£	£	£	£
Incoming resources						
Incoming resources from generating funds						
EYFS funding				19,151	19,151	33,962
LEA Support (DSP)				712,582	712,582	656,647
Nursery fees				0	0	0
Building fund (Friends)				9,290	9,290	8,026
Donations				8,824	8,824	11,372
Other Income				4,870	4,870	0
Incoming resources from charitable activities						
School fees				322,309	322,309	278,301
Other incoming resources	11		-	607	607	7,158
Total Incoming resources		0	0	1,077,633	1,077,633	995,465
EYFS & LEA DSP income %					68%	69%
Resources expended						
Charitable activities	12			819,783	819,783	731,432
Support Costs	13			215,441	215,441	196,246
Governance	17			14,200	14,200	0
Total resources expended		0	0	1,049,424	1,049,424	927,678
Net incoming/(outgoing) resources for the year		0	0	28,209	28,209	67,787
Gain on revaluation of the building	19	62,782			62,782	0
Total funds brought forward from 2022		0	Note 18	517,254	517,254	449,466
Total funds carried forward		62,782	0	545,463	608,245	517,254

Bradford Christian School
Balance sheet as at August 31, 2023

11

	Notes	2023 £	2022 £
Tangible fixed assets	2	463,914	362,192
Deferred capital grant	18	0	0 <i>Restated to Nil at 31 Aug 2021</i>
		463,914	362,192
Current assets			
Debtors and prepayments	3	15,588	3,983
Bank accounts		229,218	243,788
Cash in hand		998	757
		245,805	248,529
Current liabilities			
Creditors	4	-57,193	-35,333
Net current assets (liabilities)		188,612	213,195
Total assets less current liabilities		652,526	575,387
Creditors: amounts falling due after more than one year	5	-44,281	-58,134
Net assets		608,245	517,254
Funds			
Restricted funds		0	0 <i>Restated see note 18</i>
Unrestricted funds	18	545,463	517,254 <i>Restated see note 18</i>
Revaluation Reserve	19	62,782	0
		608,245	517,254

Approved by the Board of Trustees
and signed on their behalf by:

.....Trustee

Statement of Cash flows		2023 £	2022 £
Net cash provided by operating activities	(below)	61,087	96,023
Cash flows from investing activities			
Purchase of property, plant and equipment		-61,564	0
Cash flows from Financing activities			
Repayment of mortgage		-13,853	-13,935
Change in bank & cash in the reporting period		-14,329	82,088
Bank & cash at beginning of the reporting period		244,546	162,457
Bank & cash at the end of the reporting period		230,216	244,546
Net income for the reporting period		28,209	67,788
Adjustments for			
Depreciation & Loss on write off		22,624	19,923
Increase in debtors (2022 Decrease)		-11,605	9,240
Increase in creditors (2022 Decrease)		21,860	-928
Net cash provided by operating activities		61,087	96,023

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, and are in accordance with applicable accounting standards, the Statement of Recommended Practice on Accounting by Charities, the Financial Reporting Standard for Smaller Entities and the Charities Act 2011.

1.2 Capitalisation

Fixed assets with a value lower than £500 are not capitalised.

Freehold Property (school and grounds) is stated as £451,728 at 31 August 2023, in light of a valuation of £650,000 dated 5th August 2024 by Hayfield Robinson. The difference being capital expenditure after 31 August 2023.

1.3 Depreciation

Depreciation is provided on office equipment and school furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Office equipment	25% reducing balance
School furniture and equipment	25% reducing balance

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.5 Going concern:

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.6 Impairment of fixed assets:

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Basic financial assets:

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Notes to the accounts for the year ended August 31, 2023**Accounting policies (continued)****1.8 Basic financial liabilities:**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Cash and cash equivalents:

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Investment income is accounted for in the period in which the charity is entitled to receipt.

Gifts and donations are accounted for when received. Grants for building purposes are deferred.

School fees are accounted for in the period in which the charity is entitled to receipt.

1.11 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

All resources expended are allocated to activities on a direct basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

1.12 Pension schemes

Bradford Christian School provides access to various personal pension schemes to its employees. The assets of these schemes are held separately from those of the charity in independently administered funds. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the schemes. As defined contribution schemes, the future risk remains with the employee. Since 6 April 2019, the School has contributed 3% of salary while employees have contributed 5%.

Notes to the accounts for the year ended August 31, 2023

2. Tangible fixed assets

	Freehold property & improvements £	School ICT furniture & equipment £	Total £
Cost			
As at September 1, 2022	623,967	129,247	753,214
Additions	61,564		61,564
Fixtures and fittings written off		-99,042	-99,042
Revaluation adjustment (Note 19)	-233,803		-233,803
As at August 31, 2023	<u>451,728</u>	<u>30,205</u>	<u>481,933</u>
Depreciation			
As at September 1, 2022	284,106	106,916	391,022
Charge for the year	12,479	5,583	18,062
Fixtures and fittings written off		-94,480	-94,480
Loss on writing off fixtures and fittings			0
Revaluation adjustment (Note 19)	-296,585		-296,585
As at August 31, 2023	<u>0</u>	<u>18,019</u>	<u>18,019</u>
Net book value			
As at August 31, 2023	<u>451,728</u>	<u>12,186</u>	<u>463,914</u>
As at August 31, 2022	339,861	22,331	362,192

3. Debtors

	2023 £	2022 £
Fees overdue	14,382	4,583
less: Provision for unpaid fees & claims	-1,408	-5,000
Tax recoverable	-	400
Prepaid expenses	2,614	4,000
	<u>15,588</u>	<u>3,983</u>

4. Creditors

	2023 £	2022 £
Trade creditors, fees in advance & accruals	31,832	10,492
Tax and social security costs	11,429	10,909
Mortgage loan (due within 1 year)	13,932	13,932
	<u>57,193</u>	<u>35,333</u>

5. Creditors: amounts due after more than one year

	2023 £	2022 £
Mortgage loan (due more than one year)	44,281	58,134
Analysis of loan repayments:		
Between two and five years	44,281	58,134
Over five years		
	<u>44,281</u>	<u>58,134</u>

A mortgage loan amounting to £58,213 (2022 - £72,066) is secured on the freehold property.

**Additional information to the statement of financial activities
for the year ended August 31, 2023**

	2023	2022
	£	£
6. Staff costs and emoluments		
Gross salaries and wages	796,762	695,763
Employer's national insurance costs	41,815	37,270
Pension costs - employer	12,361	13,126
	850,937	746,159

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

	2023	2022
Teaching, Learning Assistance and class room staff	50	46
Support and administration	6	5
Teaching and Learning Assistance is estimated at 88% of staff time with 12% estimated as support.		
There were no employees with emoluments above £60,000 in 2023 or 2022.		

7. Trustees' remuneration and expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

8. Audit & Independent Examination fees

	2023	2022
	£	£
Audit Fees	14,200	-

**9. Analysis of net assets between funds
at the end of the year.**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	463,914		463,914
Current assets	245,805	0	245,805
Creditors: due within one year	-57,193		-57,193
Creditors: due after more than one year	-44,281		-44,281
	608,245	0	608,245

10. Movements in funds latest year

	At Sep-01 2022	Incoming Resources	Outgoing Resources	At Aug-31 2023
	£	£	£	£
Restricted funds Restated Note 18)		0	0	0
Unrestricted funds	517,254	1,077,633	1,049,424	545,463
Revaluation Reserve (Note 19)	0	62,782		62,782
Total funds	517,254	1,140,415	1,049,424	608,245

As restated see Note 18

Additional information to the statement of financial activities
for the year ended August 31, 2023

	Restricted	Unrestricted	Total	<i>Total</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
11. Other incoming resources				
School trips	-	208	208	5,696
Sundries	-	399	399	176
Fundraising events	-	-	-	198
Drama	-	-	-	950
Milk Money	-	-	-	137
	-	607	607	7,158

Resources expended		Restricted	Unrestricted	Total	<i>Total</i>
		2023	2023	2023	<i>2022</i>
		£	£	£	£
12. Charitable activities	Notes				
Salaries and national insurance			737,876	737,876	662,991
Pension scheme contributions			10,861	10,861	11,726
Staff training			4,034	4,034	6,280
Curriculum expenses	14	-	55,891	55,891	37,378
Examination fees			7,436	7,436	1,561
Ofsted & DBA			1,940	1,940	1,885
School trips and transport			1,694	1,694	8,480
Minibus expenses			50	50	1,131
Capital grant spread over life	18		0	0	
		-	819,783	819,783	731,432

		Restricted	Unrestricted	Total	<i>Total</i>
		2023	2023	2023	<i>2022</i>
		£	£	£	£
13. Support costs					
Repairs & Renewals		-	30,888	30,888	30,514
Salaries and national insurance			100,700	100,700	90,400
Pension scheme contributions			1,500	1,500	1,400
Rates and water			5,077	5,077	4,744
Insurance			9,512	9,512	8,801
Light and heat			12,781	12,781	17,127
Cleaning			5,811	5,811	3,198
Sundry payments	15	-	2,604	2,604	4,628
Depreciation	16	-	18,062	18,062	19,273
Loan interest			8,110	8,110	4,791
Internet & telephone		-	2,202	2,202	1,103
Photocopier lease		-	7,340	7,340	4,360
Postage, printing, stationery and advertising		-	2,530	2,530	5,290
Refreshments		-	3,762	3,762	618
Loss on writing off Fixtures and Fittings		-	4,562	4,562	-
		-	215,441	215,441	196,246

**Additional information to the statement of financial activities
for the year ended August 31, 2023**

	Restricted	Unrestricted	Total	<i>Total</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
14. Curriculum expenses				
Consumables		19,218	19,218	9,974
ICT Hardware		10,648	10,648	2,762
Subscriptions and licences	-	21,422	21,422	10,859
Equipment		1,651	1,651	5,480
Books	-	2,952	2,952	927
Special Needs		-	-	7,377
	-	55,891	55,891	37,378

	Restricted	Unrestricted	Total	<i>Total</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
15. Sundry payments				
Christian Schools Trust	-	541	541	921
Sundry expenses	-	1,695	1,695	3,153
Bank interest and charges	-	368	368	555
	-	2,604	2,604	4,628

	Restricted	Unrestricted	Total	<i>Total</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
16. Depreciation				
Freehold property and improvements	-	12,479	12,479	12,479
ICT, Equipment and furniture	-	5,583	5,583	7,444
Motor vehicle (disposal 2022)	-	-	-	650
	-	18,062	18,062	19,273

	Restricted	Unrestricted	Total	<i>Total</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
17. Governance				
Management and administration of the charity				
Trustee remuneration	-	-	-	-
Audit Fees		14,200	14,200	-
	-	14,200	14,200	-

**Additional information to the statement of financial activities
for the year ended August 31, 2023**

18. Movement of Reserves and Prior Year Adjustment Deferred Capital Grant

	Total 2023	<i>Total 2022</i>
	£	£
Original treatment 2021		
Grants received in 2021 of £26,066 used to fund building brought forward	25,022	25,544
Credit taken to revenue 2% straight Line		522
Carried forward at the year end	25,022	25,022

Prior Year Adjustment made

	Restricted	Unrestricted	<i>Total</i>
Reserves brought forward 1 Sep 2021 (previously reported)	24,898	399,025	423,922
Recognition of grant as capital income 2021		25,544	25,544

Revised Reserves at 31 September 2021

	24,898	424,569	449,466
--	--------	---------	---------

Originally reported Net Income for the year ended 31 August 2022

Less effect of no grant credit

Restated Net Income for the year ended 31 August 2022

Restricted reserves no longer regarded as restricted

	68,301	68,301
	-522	-522
	-	67,779
	-24,898	24,898
Restated Reserves at 1 September 2022	-	517,245

19. Revaluation Reserve

Freehold Property (school and grounds) is stated as £451,728 at 31 August 2023, in light of a valuation of £650,000 dated 5th August 2024 by Hayfield Robinson. The difference being capital expenditure after 31 August 2023.

	2023	<i>2022</i>
	£	£
New Valuation	451,728	-
Previous Net Book Value (historic cost)	388,946	-
Revaluation Reserve as at 31 August 2023	62,782	-

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Qualified opinion

We have audited the financial statements of Bradford Christian School (the 'Charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for qualified opinion

We were not able to obtain sufficient audit evidence to provide assurance as to the accuracy and validity of the closing balances in relation to the year ended 31 August 2022. Consequently, we were unable to determine whether the opening balances for the year ended 31 August 2023 are accurately stated.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Matters on which we are required to report by exception

In respect solely of the limitation on our work relating to the opening balances as described above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been maintained.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- the financial statements are not in agreement with the accounting records.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BRADFORD CHRISTIAN SCHOOL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRADFORD CHRISTIAN SCHOOL

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colin Whitehead (Senior Statutory Auditor)
for and on behalf of Azets Audit Services
Chartered Accountants
Statutory Auditor

.....

Carlton House
Grammar School Street
Bradford
BD1 4NS

Accounts

BRADFORD CHRISTIAN SCHOOL

Report and Accounts
For the year ended 31 August 2022

Charity Number 1027573

Bradford Christian School Report and Accounts

For the year ended 31 August 2022

Contents	Pages
Legal and Administrative Information	3
Report of the Governors and Trustees	3 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Notes forming part of the accounts	10 to 16

Bradford Christian School
Report of the Governors and Trustees for the year ended 31 August 2022

The Governors' and Trustees' present their report and accounts for the year ended 31 August 2022.

Legal and Administrative Information

Charity Name: Bradford Christian School

Charity Registration Number: 1027573

Registered and operational address: Livingstone Road
 Bolton Woods
 Bradford
 BD2 1BT

Trustees

Simon Mackenzie
 Richard Shackleton
 Akpobibibo Onduku

Governors

Richard Shackleton - Chair
 Nicola Booth
 Akpobibibo Onduku
 Simon Mackenzie
 Hannah Pickles
 Kevin Ryan
 Susanne Wells
 Jane Prothero – Headteacher

Independent Examiner

David O'Loan Chartered Accountant, 8 Thackley Old Road, Shipley, BD18 1DD

Bankers

HSBC Plc, 47 Market Street, Bradford, BD1 1LW
 Kingdom Bank Limited, Ruddington Fields Business Park, Mere Way, Ruddington,
 Nottingham, NG11 6JS

Structure, Governance and Management:

Governing Document

The organisation is an unincorporated charity established under a Charitable Trust Deed in 1993.

Recruitment and Appointment of Governors and Trustees

Due to the nature of the charity's work, the Governing Body is well represented by individuals who have the appropriate experience in education, Christian ministry and business skills. The Governing Body is constantly seeking to enhance its membership by the recruitment of the appropriate individuals who have the skills that will assist with the development of the charity. Suggestions for possible Trustees and Governors are sought from the existing bodies and other appropriate contacts from within the School community. Members of the Governing Body have taken part in training for Governors provided by Bradford Education's School Governors Service.

Trustee induction and training

Most Trustees are already familiar with the practical work of the Charity but new Trustees are invited to spend time observing the different aspects of the work and meet the School staff. All new Trustees are made aware of the role of a Trustee, the Governing Documents, the ongoing financial position and the future plans of the Charity.

Risk Management

The Governing Body has conducted a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. The Governing Body is constantly reviewing all areas of the Charity's work that could be exposed to external risks and seeks to deal with these as they arise.

Organisational Structure

The School has a Governing Body that meet on a monthly basis and who are responsible for the strategic direction and policy of the Charity

The day to day operation and development of the School is delegated to the Senior Leadership Team that is led by the Headteacher with the appropriate support of the appointed senior staff.

Accountability to the voluntary Governing Body is ensured through regular supervision by the Chair of the Governors or the Headteacher.

Related Parties

All relationships with other parties are on either an informal partnership basis or with mutual support and encouragement provided by those sharing similar aims and goals.

Mission and Vision:

Our Mission: To provide a holistic Christian education for all and to inspire discipleship.

Our Vision: To be a Christian community in which everyone grows in character, faith, knowledge, understanding and wisdom.

Achievement and Performance:

The main area of charitable activity is the provision of a Christian alternative to secular education.

We currently have 154 on the school roll. We have 97 families from the Christian community in the Bradford area and 33 from non - faith or other backgrounds.

Bradford Christian School does not reflect the doctrines of any one church or denomination but is open to serve the wider Christian community in Bradford.

We undertake to educate children from Nursery (age 3) to Year 11 (age 16). Our pupils' studies normally culminate in GCSE examinations.

We recognise and seek to attain standards set by the Independent Schools' Standards and OFSTED.

Each member of staff at Bradford Christian School is first and foremost a dedicated Christian who loves and seeks to serve God.

Most of the teachers are professionally qualified and have previously taught in other local schools. We also offer teacher training to our own staff and colleagues from other Christian schools. We are also pleased to mentor student teachers or those involved in work experience programmes from local universities and colleges.

The school teaching staff is supplemented by committed parents and volunteers.

The school offers a full range of curricular and extracurricular activities a number of which take place away from the main site due to spatial constraints. This includes Duke of Edinburgh Bronze and Silver Awards for students in Years 9,10 and 11.

The school also runs an Autism Provision for students with Autism placed with us by the local education authority. This part of the school is managed as a department in itself with 27 students and a dedicated staff team and is currently full.

The school aims to present children with the created world in all its aspects, enabling them to relate correctly to it and to eventually make a useful and godly contribution to society. It is our desire that children see the world and its people from God's perspective and acquire the ability to base all their decisions on the scriptural principles they have been taught. It is our hope that our pupils will be able to face life with all its problems and challenges with hope, determination and resourcefulness. We sincerely desire to see all our pupils make the best of their God-given abilities, whatever they may be, thus preparing them to be useful citizens and effective servants in the Church of Christ.

Bradford Christian School is affiliated to the Christian Schools' Trust (Charity Number 293315), a fellowship of around 25 Christian schools across Great Britain.

The school does not admit pupils on the basis of academic ability or family background. It is, however, vital that parents have a clear understanding of the vision of the school and that they are supportive of its aims. To this end the school interviews all prospective parents before awarding places to pupils. Fees are charged with a view to covering the day to day running costs of the school. Gifts supplement the finances of the school, covering any shortfall and allowing for some expansion. The school greatly values the financial and prayer support it receives from a wide range of people from across the country. The level of fees paid varies according to the ability of the family to pay. Each family privately discloses their income level when deciding which level to pay.

The school could not function without the assistance of voluntary helpers, principally parents and grandparents who help with, for example, building maintenance, school trips, classroom support, hearing children read, clerical tasks etc.

Subjects offered to GCSE level in 2021 – 2022 were: Maths, English, Literature, Physics, Chemistry, Biology, Computing, Spanish, Geography, History, Art, and RE.

With the relaxing of Coronavirus restrictions the school was able to run Educational trips and residential again. Middle school students spent 3 days at Yorkshire camps enjoying a range of outdoor activities and games. EYFS, year 1 and year 2 visited Bradford industrial museum. Upper school spent 3 days at Yorkshire camps in May. Middle school and upper school students came together to present a production of 'Danny the Champion of the World'. The final week of the 21/22 school year was spent giving service and enjoying activities.

Financial Review:

Full details of the financial activities are contained in the attached accounts. Total incoming resources for the year were £995,465 and, after deducting resources expended of £927,156, net incoming resources were in surplus by £68,309 as compared with the surplus of £95,945 the previous year. This improvement came from income expanding by 18% as the DSP filled up previously developed capacity, while expenditure rose 5%.

The net assets of the Charity at August 31, 2022 were £213,195, up from £139,420 the previous year. Net cash of £230,610 (bank balance less mortgage debt).

Principal funding sources

Most of the income of the Charity comes from SEN / AP funding, School fees and Early Years funding. The Charity continues to seek additional funding from individuals, organisations and Charitable Trusts that are sympathetic with its objectives.

Reserves Policy

The Trustees established several years ago a policy that the Charity should maintain £250,000 in unrestricted funds. This currently equates to approximately five months expenditure. As of 31 August 2022 the unrestricted funds are currently £24,898.

It is the understanding of the trustees that the funding received for EYFS provision and EHC plans is paid in return for the school providing suitable education, health and care services to a number of specified eligible pupils. These services depend on dedicated staff, facilities and bought-in services, and on the wider management, support services and resources of the whole school. Accordingly, the trustees resolved to treat all income and expenditure related to EYFS and EHC plans as 'Unrestricted' with effect from the year commencing 1 September 2018

The Restricted funds at 31 August 2022 amounted to £24,898, mostly funds accumulated during the early stages of the EYFS provision. The Trustees will be reviewing the purpose of these funds, the reserves policy and how these tie in with the future funding of improvements to the building, facilities of the school and their ongoing insurance

Plans for future periods

The Trustees purchased its property in Livingstone Road, Bradford, in February 2002. Refurbishment of the new site was completed in the autumn of 2003. During the latter part of 2005 additional work was undertaken to create a new classroom in a converted outbuilding. Subsequently two further classrooms were created by constructing a mezzanine floor above the kitchen area.

During the year end 31 August 2021 an extension was built on to the early years provision at a cost of £27,000. Going forward the school would like to enhance the provision for the AP department and are currently exploring ways in which this can be achieved.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 17 of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Responsibilities

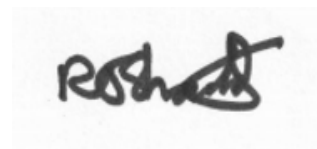
Law applicable to charities in England & Wales requires Trustees to prepare accounts for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts giving a true and fair view the Trustees should follow the best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'Richard Shackleton', is written over a light blue rectangular background.

Richard Shackleton
Trustee

Date 25.05.23

Bradford Christian School

Independent examiner's report to the Trustees of Bradford Christian School

I report on the accounts of the Charity for the year ended 31 August 2022, which are set out on pages 10 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state 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 Commission. 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 of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

David O'Loan

David O'Loan

Chartered Accountant, ICA in Ireland (1979)

Membership number 006932

8 Thackley Old Road, Shipley

West Yorkshire, BD18 1DD

Date 23 May 2023

Bradford Christian School
Statement of financial activities
for the year ended August 31, 2022

10

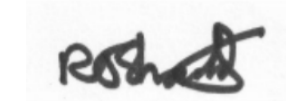
		Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
		2022	2022	2022	<i>2021</i>	<i>2020</i>	<i>2019</i>
Income and expenditure	Notes	£	£	£	£	£	£
Incoming resources							
Incoming resources from generating funds							
EYFS funding			33,962	33,962	68,443	50,176	40,657
LEA Support (DSP)			656,647	656,647	656,930	456,650	393,388
Nursery fees			0	0	1,710	1,440	3,900
Building fund (Friends)			8,026	8,026	8,019	7,190	7,321
Donations			11,372	11,372	3,458	12,183	12,793
HMRC Covid Job Retention Scheme			0	0	0	46,401	0
Incoming resources from charitable activities							
School fees			278,301	278,301	255,538	232,285	250,668
Other incoming resources	11	-	7,158	7,158	3,067	12,976	16,085
Total Incoming resources		0	995,465	995,465	997,165	819,301	724,813
EYFS & LEA DSP income %				69%	73%	62%	60%
Resources expended							
Charitable activities	12	-	895,428	895,428	869,535	734,507	643,806
Governance	17	-	31,728	31,728	31,684	31,913	34,442
Total resources expended		0	927,156	927,156	901,219	766,419	678,248
Net incoming/(outgoing) resources for the year		0	68,309	68,309	95,945	52,881	46,565
Total funds brought forward		24,898	399,025	423,922	327,977	275,096	228,531
Total funds carried forward		24,898	467,334	492,232	423,922	327,977	275,096

Bradford Christian School
Balance sheet as at August 31, 2022

11

	Notes	2022	2021	2020	2019	2018	2017
		£	£	£	£	£	£
Tangible fixed assets	2	362,192	382,115	355,350	368,289	380,992	395,741
Deferred capital grant	18	-25,022	-25,544	0	0	0	0
		337,170	356,571				
Current assets							
Debtors and prepayments	3	3,983	13,223	11,646	12,332	5,898	14,366
Bank accounts		243,788	159,000	77,682	11,008	12	307
Cash in hand		757	3,458	1,239	1,346	286	286
		248,529	175,680	90,566	24,686	6,196	14,959
Current liabilities							
Creditors	4	-35,333	-36,261	-32,667	-20,090	-52,738	-31,628
Net current assets (liabilities)		213,195	139,420	57,899	4,596	-46,542	-16,669
Total assets less current liabilities		550,365	495,991	413,249	372,885	334,450	379,072
Creditors: amounts falling due after more than one year	5	-58,134	-72,069	-85,273	-97,789	-105,919	-116,202
Net assets		492,232	423,922	327,977	275,096	228,531	262,870
Funds							
Restricted funds		24,898	24,898	24,898	25,722	26,461	36,461
Unrestricted funds		467,334	399,025	303,079	249,374	202,070	226,409
		492,232	423,922	327,977	275,096	228,531	262,870

Approved by the Board of Trustees
and signed on their behalf by:



.....Trustee

Summary Cash Movements

For the year ended 31 August	2022	2021	2020	2019	2018	Last 5 Years
	£	£	£	£	£	Years
Surplus / -Deficit for the year	68,309	95,945	52,881	46,565	-34,339	229,362
Add Non cash item						
Depreciation less grant released	19,401	24,578	18,213	18,097	20,193	100,482
Funds generated from activities	87,710	120,524	71,094	64,662	-14,146	329,844
Funds used in capital & funding:						
Cost of new assets less grants received	0	-25,799	-5,274	-5,394	-5,444	-41,912
Repayment of mortgage	-13,935	-13,204	-11,865	-6,548	-10,283	-55,835
Net funds movement after capital items	73,776	81,521	53,955	52,720	-29,873	232,098
Reflected by changes in:						
Bank & Cash	82,088	83,537	66,567	37,722	-25,961	243,953
Other net assets and creditors	-8,312	-2,016	-12,612	14,998	-3,912	-11,854
	73,776	81,521	53,955	52,720	-29,873	232,098

Notes to the accounts for the year ended August 31, 2022**1. Accounting policies****Basis of preparation**

The financial statements have been prepared under the historical cost convention, and are in accordance with applicable accounting standards, the Statement of Recommended Practice on Accounting by Charities, the Financial Reporting Standard for Smaller Entities and the Charities Act 2011.

Capitalisation

Fixed assets with a value lower than £500 are not capitalised.

Depreciation

Depreciation is provided on freehold property, office equipment and school furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Freehold property and improvements	2% straight line
Office equipment	25% reducing balance
School furniture and equipment	25% reducing balance
Motor vehicles	25% straight line

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Investment income is accounted for in the period in which the charity is entitled to receipt.

Gifts and donations are accounted for when received. Grants for building purposes are deferred.

School fees are accounted for in the period in which the charity is entitled to receipt.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

All resources expended are allocated to activities on a direct basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Pension schemes

Bradford Christian School provides access to various personal pension schemes to its employees. The assets of these schemes are held separately from those of the charity in independently administered funds. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the schemes. As defined contribution schemes, the future risk remains with the employee. Since 6 April 2019, the School has contributed 3% of salary while employees have contributed 5%.

Notes to the accounts for the year ended August 31, 2022

2. Tangible fixed assets

	Freehold property & improvements	Motor vehicles	School ICT furniture & equipment	Total
	£	£	£	£
Cost				
As at September 1, 2021	623,967	12,759	129,247	765,972
Additions	-	-	-	-
Disposal		-12,759		-12,759
As at August 31, 2022	623,967	0	129,247	753,213
Depreciation				
As at September 1, 2021	271,627	12,759	99,472	383,857
Charge for the year	12,479	0	7,444	19,923
Disposal		-12,759		-12,759
As at August 31, 2022	284,106	0	106,916	391,022
Net book value				
As at August 31, 2022	339,861	0	22,331	362,192
As at August 31, 2021	352,340	0	29,775	382,115

The loan secured against freehold property represents

12% of the cost of this property.

	2022	2021	2020	2019	2018	2017
	£	£	£	£	£	£
3. Debtors						
Fees overdue	4,583	12,343	10,518	6,111	5,452	13,652
less: Provision for unpaid fees & claims	-5,000	-5,000	-5,000			
Tax recoverable	400	400	480	468	446	714
Prepaid expenses	4,000	5,480	5,648	5,754	-	-
	3,983	13,223	11,646	12,332	5,898	14,366

	2022	2021	2020	2019	2018	2017
	£	£	£	£	£	£
4. Creditors						
Bank overdraft	-	-	-	-	25,666	-
Trade creditors, fees in advance & accruals	10,492	12,818	11,785	1,758	6,067	13,154
Tax and social security costs	10,909	10,239	8,366	6,467	10,722	8,191
Mortgage loan (due within 1 year)	13,932	13,204	12,517	11,865	10,283	10,283
	35,333	36,261	32,667	20,090	52,738	31,628

5. Creditors: amounts due after more than one year

	2022	2021	2020	2019	2018	2017
	£	£	£	£	£	£
Mortgage loan (due more than one year)	58,134	72,069	85,273	97,789	105,919	116,202
Analysis of loan repayments:						
Between two and five years	58,134	60,479	57,330	55,305	41,132	41,132
Over five years		11,590	27,943	42,484	64,787	75,070
	58,134	72,069	85,273	97,789	105,919	116,202

A mortgage loan amounting to £72,066 (2021 - £85,273) is secured on the freehold property.

**Additional information to the statement of financial activities
for the year ended August 31, 2022**

	2022	2021	2020	2019	2018	2017
	£	£	£	£	£	£
6. Staff costs and emoluments						
Gross salaries and wages	695,763	693,417	568,184	487,838	464,857	446,301
Employer's national insurance costs	37,270	34,854	29,501	22,014	16,052	16,458
Pension costs - employer	13,126	11,570	8,935	5,496	6,719	5,120
	746,159	739,840	606,621	515,348	487,628	467,879

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

	2022	2021	2020	2019	2018	2017
Teaching and support staff	50	52	35	31	30	30
Office administration	1	1	1	1	1	1

There were no employees with emoluments above £60,000 in 2022, 2021, 2020, 2019, 2018 or 2017.

7. Trustees' remuneration and expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

8. Independent Examination fees

	2022	2021	2020	2019	2018	2017
	£	£	£	£	£	£
Independent Examination Fees	-	-	-	-	-	-

**9. Analysis of net assets between funds
at the end of the year.**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	337,170		337,170
Current assets	223,631	24,898	248,529
Creditors: due within one year	-35,333		-35,333
Creditors: due after more than one year	-58,134		-58,134
	467,334	24,898	492,232

10. Movements in funds latest year

	At Sep-01 2021	Incoming Resources	Outgoing Resources	At Aug-31 2022
	£	£	£	£
Restricted funds	24,898	0	0	24,898
Unrestricted funds	399,025	995,465	927,156	467,334
Total funds	423,922	995,465	927,156	492,232

Additional information to the statement of financial activities
for the year ended August 31, 2022

	Restricted 2022	Unrestricted 2022	Total 2022	Total 2021	Total 2020	Total 2019
	£	£	£	£	£	£
11. Other incoming resources						
School trips	-	5,696	5,696	133	9,350	6,746
Class photographs	-		-	-	-	-
Sundries	-	176	176	2,130	2,288	3,325
Fundraising events	-	198	198	591	79	4,112
Baking	-		-	-35	943	812
Drama	-	950	950	-	-	628
Milk Money	-	137	137	249	317	461
Minibus	-		-	-	-	-
	-	7,158	7,158	3,067	12,976	16,085

Resources expended		Restricted 2022	Unrestricted 2022	Total 2022	Total 2021	Total 2020	Total 2019
	Notes	£	£	£	£	£	£
12. Charitable activities							
Salaries and national insurance			733,033	733,033	728,271	597,685	509,852
Pension scheme contributions			13,126	13,126	11,570	8,935	5,496
Staff training			6,280	6,280	3,312	1,940	1,684
Rates and water			4,744	4,744	4,766	4,181	4,837
Insurance			8,801	8,801	8,106	8,761	6,950
Light and heat			17,127	17,127	22,333	15,118	12,400
Repairs and renewals	13	-	30,514	30,514	14,163	9,219	11,212
Cleaning			3,198	3,198	3,151	4,017	3,691
Curriculum expenses	14	-	37,378	37,378	30,559	29,568	36,560
Examination fees			1,561	1,561	2,576	3,073	762
Ofsted & DBA			1,885	1,885	258	2,203	2,022
School trips and transport			8,480	8,480	1,289	10,655	8,255
Minibus expenses			1,131	1,131	5,243	4,207	4,349
Sundry payments	15	-	4,628	4,628	3,981	10,699	6,293
Depreciation	16	-	19,273	19,273	25,100	18,213	18,097
Capital grant spread over life	18		-522	-522	-522		
Loan interest			4,791	4,791	5,379	6,031	11,348
		-	895,428	895,428	869,535	734,507	643,806

	Restricted 2022	Unrestricted 2022	Total 2022	Total 2021	Total 2020	Total 2019
	£	£	£	£	£	£
13. Repairs and renewals						
Property	-	24,730	24,730	9,076	5,648	5,846
Equipment	-	5,102	5,102	5,087	2,465	4,317
General	-	683	683	-	1,106	1,049
	-	30,514	30,514	14,163	9,219	11,212

**Additional information to the statement of financial activities
for the year ended August 31, 2022**

	Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
	2022	2022	2022	<i>2021</i>	<i>2020</i>	<i>2019</i>
	£	£	£	£	£	£
14. Curriculum expenses						
Consumables		9,974	9,974	7,501	6,973	9,910
Consumables -DSP		2,762	2,762	2,310	1,619	3,041
Subscriptions and licences	-	10,859	10,859	10,684	7,382	4,112
Equipment		5,480	5,480	5,411	8,163	2,742
Books	-	927	927	1,117	241	702
Playground equipment (donated)	-	-	-	-	4,119	3,739
Special Needs	-	7,377	7,377	3,536	1,071	10,471
Swimming	-	-	-	-	-	1,843
	-	37,378	37,378	30,559	29,568	36,560

	Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
	2022	2022	2022	<i>2021</i>	<i>2020</i>	<i>2019</i>
	£	£	£	£	£	£
15. Sundry payments						
Christian Schools Trust	-	921	921	1,521	851	1,283
Sundry expenses	-	3,153	3,153	1,970	4,296	4,373
Provision for bad debts		-	-	-	5,000	-
Bank interest and charges	-	555	555	490	553	636
	-	4,628	4,628	3,981	10,699	6,293

	Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
	2022	2022	2022	<i>2021</i>	<i>2020</i>	<i>2019</i>
	£	£	£	£	£	£
16. Depreciation						
Freehold property and improvements	-	12,479	12,479	12,479	11,941	11,941
ICT, Equipment and furniture	-	7,444	7,444	9,925	4,923	4,808
Motor vehicle (disposal 2022)	-	650	650	2,696	1,349	1,349
	-	19,273	19,273	25,100	18,213	18,097

	Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
	2022	2022	2022	<i>2021</i>	<i>2020</i>	<i>2019</i>
	£	£	£	£	£	£
17. Governance						
Management and administration of the charity						
Salaries and national insurance	-	20,358	20,358	20,000	20,000	20,000
Internet & telephone	-	1,103	1,103	1,295	1,099	1,114
Photocopier lease	-	4,360	4,360	4,364	4,079	3,640
Postage, printing, stationery and advertising	-	5,290	5,290	4,514	5,294	6,541
Refreshments	-	618	618	1,511	1,442	3,147
	-	31,728	31,728	31,684	31,913	34,442

	Total	<i>Total</i>	<i>Total</i>
	2022	<i>2021</i>	<i>2020</i>
	£	£	£
18. Deferred Capital Grant			
Grants received 2021 used to fund building brought forward	25,544	26,066	-
Credit taken to revenue 2% straight Line	522	522	-
Carried forward at the year end	25,022	25,544	-

Accounts

BRADFORD CHRISTIAN SCHOOL

**Report and Accounts
For the year ended 31 August 2021**

Charity Number 1027573

**Bradford Christian School
Report and Accounts
For the year ended 31 August 2021**

Contents	Pages
Legal and Administrative Information	3
Report of the Governors and Trustees	3 to 7
Independent Examiner's Report	8
Statement of Financial Activities	10
Balance Sheet	11
Notes forming part of the accounts	12 to 16

Bradford Christian School

Report of the Governors and Trustees for the year ended 31 August 2021

The Governors' and Trustees' present their report and accounts for the year ended 31 August 2021.

Legal and Administrative Information

Charity Name:	Bradford Christian School
Charity Registration Number:	1027573
Registered and operational address:	Livingstone Road Bolton Woods Bradford BD2 1BT

Trustees

Simon Mackenzie
Richard Shackleton
Akpobibibo Onduku

Governors

Richard Shackleton - Chair
Nicola Booth
Akpobibibo Onduku
Simon Mackenzie
Hannah Pickles
Kevin Ryan
Suzanne Wells
Adrian Steele
Jane Prothero (as Headteacher)

Independent Examiner

David O'Loan Chartered Accountant, 8 Thackley Old Road, Shipley, BD18 1DD

Bankers

HSBC Plc, 47 Market Street, Bradford, BD1 1LW
Kingdom Bank Limited, Ruddington Fields Business Park, Mere Way, Ruddington, Nottingham, NG11 6JS

Structure, Governance and Management: Governing Document

The organisation is an unincorporated charity established under a Charitable Trust Deed in 1993.

Recruitment and Appointment of Governors and Trustees

Due to the nature of the charity's work, the Governing Body is well represented by individuals who have the appropriate experience in education, Christian ministry and business skills. The Governing Body is constantly seeking to enhance its membership by the recruitment of the appropriate individuals who have the skills that will assist with the development of the charity. Suggestions for possible Trustees and Governors are sought from the existing bodies and other appropriate contacts from within the School community. Members of the Governing Body have taken part in training for Governors provided by Bradford Education's School Governors Service.

Trustee induction and training

Most Trustees are already familiar with the practical work of the Charity but new Trustees are invited to spend time observing the different aspects of the work and meet the School staff. All new Trustees are made aware of the role of a Trustee, the Governing Documents, the ongoing financial position and the future plans of the Charity.

Risk Management

The Governing Body has conducted a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. The Governing Body is constantly reviewing all areas of the Charity's work that could be exposed to external risks and seeks to deal with these as they arise.

Organisational Structure

The School has a Governing Body that meet on a monthly basis and who are responsible for the strategic direction and policy of the Charity

The day to day operation and development of the School is delegated to the Senior Leadership Team that is led by the Headteacher with the appropriate support of the appointed senior staff.

Accountability to the voluntary Governing Body is ensured through regular supervision by the Chair of the Governors or the Headteacher.

Related Parties

All relationships with other parties are on either an informal partnership basis or with mutual support and encouragement provided by those sharing similar aims and goals.

Mission and Vision:

Our Mission: To provide a holistic Christian education for all and to inspire discipleship.

Our Vision: To be a Christian community in which everyone grows in character, faith, knowledge, understanding and wisdom.

Achievement and Performance:

The main area of charitable activity is the provision of a Christian alternative to secular education. We currently have 130 children on the school roll. We have 97 families from the Christian community in the Bradford area and 33 from non-faith or other backgrounds.

Bradford Christian School does not reflect the doctrines of any one church or denomination but is open to serve the wider Christian community in Bradford.

We undertake to educate children from Nursery (age 3) to Year 11 (age 16). Our pupils' studies normally culminate in GCSE examinations.

We recognise and seek to attain standards set by the Independent Schools' Standards and OFSTED.

Each member of staff at Bradford Christian School is first and foremost a dedicated Christian who loves and seeks to serve God.

Most of the teachers are professionally qualified and have previously taught in other local schools. We also offer teacher training to our own staff and colleagues from other Christian schools. We are also pleased to mentor student teachers or those involved in work experience programmes from local universities and colleges.

The school teaching staff is supplemented by committed parents and volunteers.

The school offers a full range of curricular and extra-curricular activities a number of which take place away from the main site due to spacial constraints. This includes Duke of Edinburgh Bronze and Silver Awards for students in Years 9,10 and 11.

The school also runs a Designated Special Provision Unit for students with Autism placed with us by the local education authority. This part of the school is managed as a department in itself with 28 students and a dedicated staff team and is currently full.

The school aims to present children with the created world in all its aspects, enabling them to relate correctly to it and to eventually make a useful and godly contribution to society. It is our desire that children see the world and its people from God's perspective and acquire the ability to base all their decisions on the scriptural principles they have been taught. It is our hope that our pupils will be able to face life with all its problems and challenges with hope, determination and resourcefulness. We sincerely desire to see all our pupils make the best of their God-given abilities, whatever they may be, thus preparing them to be useful citizens and effective servants in the Church of Christ.

Bradford Christian School is affiliated to the Christian Schools' Trust (Charity Number 293315), a fellowship of around 25 Christian schools across Great Britain.

The school does not admit pupils on the basis of academic ability or family background. It is, however, vital that parents have a clear understanding of the vision of the school and that they are supportive of its aims. To this end the school interviews all prospective parents before awarding places to pupils. Fees are charged with a view to covering the day to day running costs of the school. Gifts supplement the finances of the school, covering any shortfall and allowing for some expansion. The school greatly values the financial and prayer support it receives from a wide range of people from across the country. The level of fees paid varies according to the ability of the family to pay. Each family privately discloses their income level when deciding which level to pay.

The school could not function without the assistance of voluntary helpers, principally parents and grandparents who help with, for example, buildings maintenance, school trips, classroom support, hearing children read, clerical tasks etc.

Subjects offered to GCSE level in 2020– 2021 were: Maths, English, Literature, Physics, Chemistry, Biology, Computing, Spanish, History, Art, Geography and RE.

We also offer the Duke of Edinburgh Award Bronze & Silver Award Scheme and the Arts Award for members of Years 9, 10 & 11.

Due to the Coronavirus pandemic many of the usual educational school trips and residentials had to be cancelled. Learning packs and online learning was provided for pupils not in school or isolating during this time.

Financial Review:

Full details of the financial activities are contained in the attached accounts. Total incoming resources for the year were £997,065 and, after deducting resources expended of £901,219, net incoming resources were in surplus by £95,945 as compared with the surplus of £52,881 in the previous year. This continued improvement came as income rose 22% and expenditure by 18% compared to last year, as the DSP further increased its numbers of pupils and staff.

The net assets of the Charity at August 31, 2021 were £423,923, up from £327,977 the previous year. The charity now has Net cash of £73,727 (bank balances less mortgage debt) compared to Net debt (mortgage borrowings less bank balances) of £20,108 at August 31, 2019, due to the improved revenue position generating additional cash of £83,537 during the last year.

Principal funding sources

Most of the income of the Charity comes from SEN / DSP funding, School fees and Early Years funding. The Charity continues to seek additional funding from individuals, organisations and Charitable Trusts that are sympathetic with its objectives.

Reserves Policy

The Trustees established several years ago a policy aim that the Charity should maintain £250,000 in unrestricted funds. This currently equates to approximately three months (or less than one term's) expenditure. At 31 August 2021 the unrestricted funds are currently £399,025.

It is the understanding of the trustees that the funding received for EYFS provision and EHC plans is paid in return for the school providing suitable education, health and care services to a number of specified eligible pupils. These services depend on dedicated staff, facilities and bought-in services, and on the wider management, support services and resources of the whole school. Accordingly, the trustees resolved last year to treat all income and expenditure related to EYFS and EHC plans as 'Unrestricted' with effect from the year commencing 1 September 2018.

The Restricted funds at 31 August 2021 amounted to £24,898, mostly funds accumulated during the early stages of the EYFS provision. The Trustees will be reviewing the purpose of these funds, the reserves policy and how these tie in with the future funding of improvements to the building and facilities of the school, and their ongoing insurance.

Plans for future periods

The Trustees purchased its property in Livingstone Road, Bradford, in February 2002. Refurbishment of the new site was completed in the autumn of 2003. During the latter part of 2005 additional work was undertaken to create a new classroom in a converted outbuilding. Subsequently two further classrooms were created by constructing a mezzanine floor above the kitchen area.

During the year ended 31 August 2021 an extension was built to the Early Years provision at a cost of around £27,000. Going forward the school would like to enhance the provision for the DSP department and are currently exploring ways in which this can be achieved.

The Governing Body along with the Senior Leadership Team are constantly looking at ways of enhancing the education provision that the School provides.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 17 of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Responsibilities

Law applicable to charities in England & Wales requires Trustees to prepare accounts for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts giving a true and fair view the Trustees should follow the best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the Trustees



Richard Shackleton
Trustee

Date 27/4/2022

Bradford Christian School**Independent examiner's report to the Trustees of Bradford Christian School**

I report on the accounts of the Charity for the year ended 31 August 2021, which are set out on pages 10 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state 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 Commission. 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 of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

David O'Loan

David O'Loan
Chartered Accountant, ICA in Ireland (1979)
Membership number 006932
8 Thackley Old Road, Shipley
West Yorkshire, BD18 1DD

Date

**STATEMENT
OF
FINANCIAL ACTIVITIES**

Bradford Christian School
Statement of financial activities
for the year ended August 31, 2021

10

		Restricted	Unrestricted	Total	Total	Total	Total
		2021	2021	2021	2020	2019	2018
Income and expenditure	Notes	£	£	£	£	£	£
Incoming resources							
Incoming resources from generating funds							
EYFS funding			68,443	68,443	50,176	40,657	44,233
LEA Support (DSP)			656,930	656,930	456,650	393,388	241,462
Nursery fees			1,710	1,710	1,440	3,900	1,750
Building fund (Friends)			8,019	8,019	7,190	7,321	8,216
Donations (excluding capital grants note 18)			3,458	3,458	12,183	12,793	6,156
HMRC Job Retention Scheme			0	0	46,401	0	
Incoming resources from charitable activities							
School fees			255,538	255,538	232,285	250,668	289,418
Other incoming resources	11	-	3,067	3,067	12,976	16,085	21,841
Total Incoming resources		0	997,165	997,165	819,301	724,813	613,076
EYFS & LEA DSP income %				73%	62%	60%	47%
Resources expended							
Charitable activities	12	-	869,535	869,535	734,507	643,806	612,191
Governance	17	-	31,684	31,684	31,913	34,442	35,224
Total resources expended		0	901,219	901,219	766,419	678,248	647,415
Net Incoming/(outgoing) resources for the year		0	95,945	95,945	52,881	46,565	-34,339
Total funds brought forward		24,898	303,079	327,977	275,096	228,531	262,870
Total funds carried forward		24,898	399,025	423,922	327,977	275,096	228,531

Bradford Christian School
Balance sheet as at August 31, 2021

11

	Notes	2021	2020	2019	2018	2017	2016
		£	£	£	£	£	£
Tangible fixed assets	2	382,115	355,350	368,289	380,992	395,741	381,623
Deferred capital grant	18	-25,544	0	0	0	0	0
		356,571					
Current assets							
Debtors and prepayments	3	13,223	11,646	12,332	5,898	14,366	4,951
Bank accounts		159,000	77,682	11,008	12	307	457
Cash In hand		3,458	1,239	1,346	286	286	66
		175,680	90,566	24,686	6,196	14,959	5,474
Current liabilities							
Creditors	4	-36,261	-32,667	-20,090	-52,738	-31,628	-34,832
Net current assets (liabilities)		139,420	57,899	4,596	-46,542	-16,669	-29,358
Total assets less current liabilities		495,991	413,249	372,885	334,450	379,072	352,265
Creditors: amounts falling due after more than one year	5	-72,069	-85,273	-97,789	-105,919	-116,202	-123,630
Net assets		423,922	327,977	275,096	228,531	262,870	228,635
Funds							
Restricted funds		24,898	24,898	25,722	26,461	36,461	56,461
Unrestricted funds		399,025	303,079	249,374	202,070	226,409	172,174
		423,922	327,977	275,096	228,531	262,870	228,635

Approved by the Board of Trustees
and signed on their behalf by:

.....Trustee

Draft

Summary Cash Movements

For the year ended 31 August

	2021	2020	2019	2018	2017	2016
	£	£	£	£	£	£
Surplus / -Deficit for the year	95,945	52,881	46,565	-34,339	34,235	-6,014
Add Non cash Item						
Depreciation less grant released	24,578	18,213	18,097	20,193	20,512	18,161
Funds generated from activities	120,524	71,094	64,662	-14,146	54,747	12,147
Funds used In capital & funding:						
Cost of new assets less grants received	-25,799	-5,274	-5,394	-5,444	-34,630	-8,859
Repayment of mortgage	-13,204	-11,865	-6,548	-10,283	-7,428	-8,338
Net funds movement after capital items	81,521	53,955	52,720	-29,873	12,689	-5,050
Reflected by changes In:						
Bank & Cash	83,537	66,567	37,722	-25,961	70	3
Other net assets and creditors	-2,016	-12,612	14,998	-3,912	12,619	-5,053
	81,521	53,955	52,720	-29,873	12,689	-5,050

Notes to the accounts for the year ended August 31, 2021**1. Accounting policies****Basis of preparation**

The financial statements have been prepared under the historical cost convention, and are in accordance with applicable accounting standards, the Statement of Recommended Practice on Accounting by Charities, the Financial Reporting Standard for Smaller Entities and the Charities Act 2011.

Capitalisation

Fixed assets with a value lower than £500 are not capitalised.

Depreciation

Depreciation is provided on freehold property, office equipment and school furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Freehold property and improvements	2% straight line
Office equipment	25% reducing balance
School furniture and equipment	25% reducing balance
Motor vehicles	25% straight line

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Investment income is accounted for in the period in which the charity is entitled to receipt.

Gifts and donations are accounted for when received. Grants for building purposes are deferred.

School fees are accounted for in the period in which the charity is entitled to receipt.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

All resources expended are allocated to activities on a direct basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Pension schemes

Bradford Christian School provides access to various personal pension schemes to its employees. The assets of these schemes are held separately from those of the charity in independently administered funds. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the schemes. As defined contribution schemes, the future risk remains with the employee. Since 6 April 2019, the School has contributed 3% of salary while employees have contributed 5%.

Notes to the accounts for the year ended August 31, 2021

2. Tangible fixed assets

	Freehold property & improvements	Motor vehicles	School ICT furniture & equipment	Total
	£	£	£	£
Cost				
As at September 1, 2020	597,032	12,759	104,316	714,107
Additions - EYFS room, Pupils ICT	26,935	0	24,930	51,865
Disposal				0
As at August 31, 2021	623,967	12,759	129,247	765,972
Depreciation				
As at September 1, 2020	259,148	10,063	89,547	358,757
Charge for the year	12,479	2,696	9,925	25,100
Disposal				0
As at August 31, 2021	271,627	12,759	99,472	383,857
Net book value				
As at August 31, 2021	352,340	0	29,775	382,115
As at August 31, 2020	337,884	2,697	14,770	355,350

The loan secured against freehold property represents 14% of the cost of this property.

	2021	2020	2019	2018	2017	2016
	£	£	£	£	£	£
3. Debtors						
Fees overdue	12,343	10,518	6,111	5,452	13,652	4,297
less: Provision for unpaid fees	-5,000	-5,000				
Tax recoverable	400	480	468	446	714	654
Prepaid expenses	5,480	5,648	5,754	-	-	-
	13,223	11,646	12,332	5,898	14,366	4,951

	2021	2020	2019	2018	2017	2016
	£	£	£	£	£	£
4. Creditors						
Bank overdraft	-	-	-	25,666	-	-
Trade creditors, fees in advance & accruals	12,818	11,785	1,758	6,067	13,154	16,538
Tax and social security costs	10,239	8,366	6,467	10,722	8,191	7,810
Bank loan (due within 1 year)	13,204	12,517	11,865	10,283	10,283	10,484
	36,261	32,667	20,090	52,738	31,628	34,832

5. Creditors: amounts due after more than one year

	2021	2020	2019	2018	2017	2016
	£	£	£	£	£	£
Bank loan (due more than one year)	72,069	85,273	97,789	105,919	116,202	123,630
Analysis of loan repayments:						
Between two and five years	60,479	57,330	55,305	41,132	41,132	41,936
Over five years	11,590	27,943	42,484	64,787	75,070	81,694
	72,069	85,273	97,789	105,919	116,202	123,630

A mortgage loan amounting to £85,273 (2020 - £97,790) is secured on the freehold property.

**Additional Information to the statement of financial activities
for the year ended August 31, 2021**

	2021	2020	2019	2018	2017	2016
	£	£	£	£	£	£
6. Staff costs and emoluments						
Gross salaries and wages	693,417	568,184	487,838	464,857	446,301	358,053
Employer's national insurance costs	34,854	29,501	22,014	16,052	16,458	11,724
Pension costs - employer	11,570	8,935	5,496	6,719	5,120	3,870
	739,840	606,621	515,348	487,628	467,879	373,647

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

	2021	2020	2019	2018	2017	2016
Teaching and support staff	52	35	31	30	30	18
Office administration	1	1	1	1	1	1

There were no employees with emoluments above £60,000 in 2021, 2020, 2019, 2018, 2017 or 2016.

7. Trustees' remuneration and expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them. The wife of one trustee is employed as a part-time teacher..

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

8. Independent Examination fees

	2021	2020	2019	2018	2017	2016
	£	£	£	£	£	£
Independent Examination Fees	0	0	0	0	0	0

**9. Analysis of net assets between funds
at the end of the year.**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	356,571		356,571
Current assets	150,783	24,898	175,680
Creditors: due within one year	-36,261		-36,261
Creditors: due after more than one year	-72,069		-72,069
	399,025	24,898	423,922

10. Movements in funds latest year

	At Sep-01 2020	Incoming Resources	Outgoing Resources	At Aug-31 2021
	£	£	£	£
Restricted funds	24,898	0	0	24,898
Unrestricted funds	303,079	997,165	901,219	399,025
Total funds	327,977	997,165	901,219	423,922

**Additional information to the statement of financial activities
for the year ended August 31, 2021**

	Restricted	Unrestricted	Total	Total	Total	Total
	2021	2021	2021	2020	2019	2018
	£	£	£	£	£	£
11. Other incoming resources						
School trips	-	133	133	9,350	6,746	12,793
Class photographs	-	-	-	-	-	-
Sundries	-	2,130	2,130	2,288	3,325	6,886
Fundraising events	-	591	591	79	4,112	-
Swimming	-	35	35	943	812	1,722
Drama	-	-	-	-	628	-
Milk Money	-	249	249	317	461	440
Minibus	-	-	-	-	-	-
	-	3,067	3,067	12,976	16,085	21,841

Resources expended		Restricted	Unrestricted	Total	Total	Total	Total
		2021	2021	2021	2020	2019	2018
		£	£	£	£	£	£
12. Charitable activities	Notes						
Salaries and national insurance			728,271	728,271	597,685	509,852	480,909
Pension scheme contributions			11,570	11,570	8,935	5,496	6,719
Staff training			3,312	3,312	1,940	1,684	1,756
Rates and water			4,766	4,766	4,181	4,837	5,057
Insurance			8,106	8,106	8,761	6,950	7,426
Light and heat			22,333	22,333	15,118	12,400	14,241
Repairs and renewals	13	-	14,163	14,163	9,219	11,212	15,606
Cleaning			3,151	3,151	4,017	3,691	1,756
Curriculum expenses	14	-	30,559	30,559	29,568	36,560	27,703
Examination fees			2,576	2,576	3,073	762	1,809
Ofsted & DBA			258	258	2,203	2,022	-
School trips and transport			1,289	1,289	10,655	8,255	15,249
Minibus expenses			5,243	5,243	4,207	4,349	1,085
Sundry payments	15	-	3,981	3,981	10,699	6,293	5,144
Depreciation	16	-	25,100	25,100	18,213	18,097	20,193
Capital grant spread over life	18		-522	-522			
Loan interest			5,379	5,379	6,031	11,348	7,538
		-	869,535	869,535	734,507	643,806	612,191

	Restricted	Unrestricted	Total	Total	Total	Total
	2021	2021	2021	2020	2019	2018
	£	£	£	£	£	£
13. Repairs and renewals						
Property	-	9,076	9,076	5,648	5,846	10,712
Equipment	-	5,087	5,087	2,465	4,317	2,076
General	-	-	-	1,106	1,049	2,818
	0	14,163	14,163	9,219	11,212	15,606

**Additional Information to the statement of financial activities
for the year ended August 31, 2021**

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020	Total 2019	Total 2018
	£	£	£	£	£	£
14. Curriculum expenses						
Consumables		7,501	7,501	6,973	9,910	12,435
Consumables -DSP		2,310	2,310	1,619	3,041	
Subscriptions and licences	-	10,684	10,684	7,382	4,112	4,913
Equipment		5,411	5,411	8,163	2,742	-
Books	-	1,117	1,117	241	702	1,281
Playground equipment (donated)	-	-	-	4,119	3,739	-
Special Needs	-	3,536	3,536	1,071	10,471	6,864
Swimming	-	-	-	-	1,843	2,210
	-	30,559	30,559	29,568	36,560	27,703

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020	Total 2019	Total 2018
	£	£	£	£	£	£
15. Sundry payments						
Christian Schools Trust	-	1,521	1,521	851	1,283	116
Sundry expenses	-	1,970	1,970	4,296	4,373	3,920
Provision for bad debts		-	-	5,000	-	-
Bank Interest and charges	-	490	490	553	636	1,108
	-	3,981	3,981	10,699	6,293	5,144

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020	Total 2019	Total 2018
	£	£	£	£	£	£
16. Depreciation						
Freehold property and improvements	-	12,479	12,479	11,941	11,941	11,941
ICT, Equipment and furniture	-	9,925	9,925	4,923	4,808	6,410
Motor vehicle	-	2,696	2,696	1,349	1,349	1,842
	-	25,100	25,100	18,213	18,097	20,193

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020	Total 2019	Total 2018
	£	£	£	£	£	£
17. Governance						
Management and administration of the charity						
Salaries and national insurance	-	20,000	20,000	20,000	20,000	20,000
Internet & telephone	-	1,295	1,295	1,099	1,114	2,357
Photocopier lease	-	4,364	4,364	4,079	3,640	2,472
Postage, printing, stationery and advertising	-	4,514	4,514	5,294	6,541	6,762
Refreshments	-	1,511	1,511	1,442	3,147	3,633
	-	31,684	31,684	31,913	34,442	35,224

	Total 2021	Total 2020
	£	£
18. Deferred Capital Grant		
Grants received 2021 used to fund building	26,066	-
Credit taken to revenue 2% straight Line	522	-
Carried forward at the year end	25,544	-

Accounts

BRADFORD CHRISTIAN SCHOOL

**Report and Accounts
For the year ended 31 August 2020**

Charity Number 1027573

**Bradford Christian School
Report and Accounts
For the year ended 31 August 2020**

Contents	Pages
Legal and Administrative Information	3
Report of the Governors and Trustees	3 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes forming part of the accounts	12 to 16

Bradford Christian School
Report of the Governors and Trustees for the year ended 31 August 2020

The Governors' and Trustees' present their report and accounts for the year ended 31 August 2020.

Legal and Administrative Information

Charity Name:	Bradford Christian School
Charity Registration Number:	1027573
Registered and operational address:	Livingstone Road Bolton Woods Bradford BD2 1BT

Trustees

Simon Mackenzie
 Richard Shackleton
 Akpobibibo Onduku

Governors

Richard Shackleton - Chair
 Nicola Booth
 Akpobibibo Onduku
 Simon Mackenzie
 Hannah Pickles
 Kevin Ryan
 Phillip J Moon - Headteacher

Independent Examiner

David O'Loan Chartered Accountant, 8 Thackley Old Road, Shipley, BD18 1DD

Bankers

HSBC Plc, 47 Market Street, Bradford, BD1 1LW
 Kingdom Bank Limited, Ruddington Fields Business Park, Mere Way, Ruddington, Nottingham, NG11 6JS

Structure, Governance and Management:
Governing Document

The organisation is an unincorporated charity established under a Charitable Trust Deed in 1993.

Recruitment and Appointment of Governors and Trustees

Due to the nature of the charity's work, the Governing Body is well represented by individuals who have the appropriate experience in education, Christian ministry and business skills. The Governing Body is constantly seeking to enhance its membership by the recruitment of the appropriate individuals who have the skills that will assist with the development of the charity. Suggestions for possible Trustees and Governors are sought from the existing bodies and other appropriate contacts from within the School community. Members of the Governing Body have taken part in training for Governors provided by Bradford Education's School Governors Service.

Trustee induction and training

Most Trustees are already familiar with the practical work of the Charity but new Trustees are invited to spend time observing the different aspects of the work and meet the School staff. All new Trustees will be made aware of the role of a Trustee, the Governing Documents, the ongoing financial position and the future plans of the Charity.

Risk Management

The Governing Body has conducted a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. The Governing Body is constantly reviewing all areas of the Charity's work that could be exposed to external risks and seeks to deal with these as they arise.

Organisational Structure

The School has a Governing Body that meet on a monthly basis and who are responsible for the strategic direction and policy of the Charity

The day to day operation and development of the School is delegated to the Senior Leadership Team that is led by the Headmaster with the appropriate support of the appointed senior staff.

Accountability to the voluntary Governing Body is ensured through regular supervision by the Chair of the Governors or the Headmaster.

Related Parties

All relationships with other parties are on either an informal partnership basis or with mutual support and encouragement provided by those sharing similar aims and goals.

Objectives and Activities:

The Charity's objects and principal activities are to:-

- assist parents as they seek to fulfil the Biblical mandate to bring up their children in the knowledge of God. We therefore seek to build a meaningful partnership between the home and school.
- aim to unfold the created world to the pupils in a God centred way rather than to teach from a fragmented, people centred philosophy.
- aim to provide an environment where the child experiences acceptance, support, nurture, challenge and encouragement, where the child is valued for who they are and not just for what they can do.
- aim to develop the whole person and feel that the development of wisdom and character are as important as academic developments.

Achievement and Performance:

The main area of charitable activity is the provision of a Christian alternative to secular education. We currently have 135 children drawn from a number of different churches in Bradford and surrounding areas.

In September 2010 the school opened a Nursery. Extensive building work was undertaken to extend the Reception classroom and improve the playground area. We received a grant from EYFS for this and the Nursery opened with 5 children. We offer morning, afternoon and full day sessions.

The Nursery has continued to grow. The Government EYFS funding has enabled us to further enhance our provision and facilities for the EYFS children in the school.

We are also pleased to educate an increasing number of children from non-Christian families as well as from other faith backgrounds.

Bradford Christian School does not reflect the doctrines of any one church or denomination but is open to serve the wider Christian community in Bradford.

We undertake to educate children from Nursery (age 3) to Year 11 (age 16). Our pupils' studies normally culminate in GCSE examinations.

We recognise and seek to attain standards set by the Independent Schools' Standards and OFSTED.

Each member of staff at Bradford Christian School is first and foremost a dedicated Christian who loves and seeks to serve God.

Most of the teachers are professionally qualified and have previously taught in other local schools. We also offer teacher training to our own staff and colleagues from other Christian schools. We are also pleased to mentor student teachers or those involved in work experience programmes from local universities and colleges.

The school teaching staff is supplemented by committed parents and volunteers.

The school offers a full range of curricular and extra-curricular activities a number of which take place away from the main site due to spacial constraints. This includes Duke of Edinburgh Bronze and Silver Awards for students in Years 9,10 and 11.

The school also runs a Designated Special Provision Unit for students with Autism placed with us by the local education authority. This part of the school is managed as a department in itself with 19 students and a dedicated staff team and is currently full.

The school aims to present children with the created world in all its aspects, enabling them to relate correctly to it and to eventually make a useful and godly contribution to society. It is our desire that children see the world and its people from God's perspective and acquire the ability to base all their decisions on the scriptural principles they have been taught. It is our hope that our pupils will be able to face life with all its problems and challenges with hope, determination and resourcefulness. We sincerely desire to see all our pupils make the best of their God-given abilities, whatever they may be, thus preparing them to be useful citizens and effective servants in the Church of Christ.

Bradford Christian School is affiliated to the Christian Schools' Trust (Charity Number 293315), a fellowship of around 25 Christian schools across Great Britain.

The school does not admit pupils on the basis of academic ability or family background. It is, however, vital that parents have a clear understanding of the vision of the school and that they are supportive of its aims. To this end the school interviews all prospective parents before awarding places to pupils. Fees are charged with a view to covering the day to day running costs of the school. Gifts supplement the finances of the school, covering any shortfall and allowing for some expansion. The school greatly values the financial and prayer support it receives from a wide range of people from across the country. The level of fees paid varies according to the ability of the family to pay. Each family privately discloses their income level when deciding which level to pay.

The school could not function without the assistance of voluntary helpers, principally parents and grandparents who help with, for example, buildings maintenance, school trips, classroom support, hearing children read, clerical tasks etc.

During the year 2019-20 we had 135 pupils on the school roll of whom 25 have special educational needs of varying degrees and of whom 19 have an EHC Plan.

Subjects offered to GCSE level in 2019 – 2020 were: Maths, English, Literature, Physics, Chemistry, Biology, Computing, Spanish, History, Art, and RE.

We also offer the Duke of Edinburgh Award Bronze & Silver Award Scheme and the Arts Award for members of Years 9, 10 & 11.

The GCSE pass rates in the school in 2020 were as follows: 71% achieved 5 or more 4 – 9 GCSE passes including Maths & English. Nationally, 2020 GCSE results were based on teacher predictions. At BCS these predictions were almost entirely based on the grades shared with parents after their Mock Exams

Years 9 and 10 students took part in a biannual residential to Berlin. They visited various places of interest in the city such as East Side Gallery, Topography of Terror, DDR Museum, Checkpoint Charlie, Brandenburg Gate, Reichstag, Berlin Wall etc. This trip particularly enhanced their GCSE History studies.

Year 10 students also did one week's work experience with local businesses.

Years 9,10 and 11 also attended a Careers Event at Elland Road Stadium in Leeds.

Years 8 – 10 took part in a 'Service Week' where students helped out at various places including a Foodbank, a residential home for the elderly, the school nursery.

Years 7 & 8 went to London on a 3 day residential visiting the Tower of London, London Eye, Thames River Cruise, a West End theatre performance as well as tours and workshops at the Houses of Parliament and the Globe Theatre and many of the iconic London sights.

Years 5 and 6 went on a 2 day residential to Snowball Plantation, York. Here they took part in Bushcraft activities, Archery, visited the theatre in York and spent a day at Eden Camp which gives an insight into the lives of evacuees during World War 2.

Due to the Coronavirus pandemic school was in lockdown from 23rd March 2020 to 1st June 2020 although school remained open to children of Keyworkers. Consequently, many of the usual educational trips had to be cancelled for the remainder of the year. The pupils were provided with learning packs and online lessons throughout the lockdown period.

Financial Review:

Full details of the financial activities are contained in the attached accounts. Total incoming resources for the year were £819,301 and, after deducting resources expended of £766,419, net incoming resources were in surplus by £52,881 as compared with the surplus of £46,565 in the previous year. This continued improvement came from both income and expenditure growing by 13% this year, as the DSP further increased its numbers of pupils and staff.

The lockdown resulting from the Coronavirus pandemic probably led to a loss of fee income of around £20,000 in the year, as well as additional expenditure on protective equipment and consumables. However, the income of £46,401 from the government's Job Retention Scheme has shielded the school from financial damage. Looking forward, further enforced closure represents a major financial risk to this charity and to many others.

The net assets of the Charity at August 31, 2020 were £327,977, up from £275,096 the previous year. Net debt (mortgage borrowings less bank balances) was £20,108, down from £98,446 at August 31, 2019, due to the improved revenue position resulting in higher bank balances.

Principal funding sources

Most of the income of the Charity comes from SEN / DSP funding, School fees and Early Years funding. The Charity continues to seek additional funding from individuals, organisations and Charitable Trusts that are sympathetic with its objectives.

Reserves Policy

The Trustees established several years ago a policy aim that the Charity should maintain £250,000 in unrestricted funds. This currently equates to approximately four months (or one term's) expenditure. At 31 August 2020 the unrestricted funds are currently £303,736.

It is the understanding of the trustees that the funding received for EYFS provision and EHC plans is paid in return for the school providing suitable education, health and care services to a number of specified eligible pupils. These services depend on dedicated staff, facilities and bought-in services, and on the wider management, support services and resources of the whole school. Accordingly, the trustees resolved last year to treat all income and expenditure related to EYFS and EHC plans as 'Unrestricted' with effect from the year commencing 1 September 2018.

The Restricted funds at 31 August 2020 amounted to £24,898, mostly funds accumulated during the early stages of the EYFS provision. The Trustees will be reviewing the purpose of these funds, the reserves policy and how these tie in with the future funding of improvements to the building and facilities of the school, and their ongoing insurance.

Plans for future periods

The Trustees purchased its property in Livingstone Road, Bradford, in February 2002. Refurbishment of the new site was completed in the autumn of 2003. During the latter part of 2005 additional work was undertaken to create a new classroom in a converted outbuilding. Subsequently two further classrooms were created by constructing a mezzanine floor above the kitchen area. Going forward the school would like to enhance the provision for the DSP department and are currently exploring ways in which this can be achieved.

The Governing Body along with the Senior Leadership Team are constantly looking at ways of enhancing the education provision that the School provides.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 17 of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Responsibilities

Law applicable to charities in England & Wales requires Trustees to prepare accounts for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts giving a true and fair view the Trustees should follow the best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the Trustees

Richard Shackleton
Trustee

Date

Bradford Christian School

Independent examiner's report to the Trustees of Bradford Christian School

I report on the accounts of the Charity for the year ended 31 August 2020, which are set out on pages 10 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state 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 Commission. 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 of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

David O'Loan

David O'Loan
Chartered Accountant, ICA in Ireland (1979)
Membership number 006932
8 Thackley Old Road, Shipley
West Yorkshire, BD18 1DD

Date

Bradford Christian School
Statement of financial activities
for the year ended August 31, 2020

10

		Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
		2020	2020	2020	<i>2019</i>	<i>2018</i>	<i>2017</i>
Income and expenditure	Notes	£	£	£	£	£	£
Incoming resources							
Incoming resources from generating funds							
EYFS funding			50,176	50,176	40,657	44,233	52,292
LEA Support (DSP)			456,650	456,650	393,388	241,462	169,566
Nursery fees			1,440	1,440	3,900	1,750	5,300
Building fund (Friends)			7,190	7,190	7,321	8,216	8,615
Donations		3,295	8,888	12,183	12,793	6,156	20,932
HMRC Job Retention Scheme			46,401	46,401	0	0	0
Incoming resources from charitable activities							
School fees			232,285	232,285	250,668	289,418	364,926
Other incoming resources	11	-	12,976	12,976	16,085	21,841	23,537
Total Incoming resources		3,295	816,006	819,301	724,813	613,076	645,168
EYFS & LEA DSP income %				62%	60%	47%	34%
Resources expended							
Charitable activities	12	4,119	730,388	734,507	643,806	612,191	575,346
Governance	17	-	31,913	31,913	34,442	35,224	35,587
Total resources expended		4,119	762,300	766,419	678,248	647,415	610,933
Net incoming/(outgoing) resources for the year		-824	53,705	52,881	46,565	-34,339	34,235
Total funds brought forward		25,722	249,374	275,096	228,531	262,870	228,635
Total funds carried forward		24,898	303,079	327,977	275,096	228,531	262,870

Bradford Christian School
Balance sheet as at August 31, 2020

11

	Notes	2020	2019	2018	2017	2016
		£	£	£	£	£
Tangible fixed assets	2	355,350	368,289	380,992	395,741	381,623
Current assets						
Debtors and prepayments	3	11,646	12,332	5,898	14,366	4,951
Bank accounts		77,682	11,008	12	307	457
Cash in hand		1,239	1,346	286	286	66
		90,566	24,686	6,196	14,959	5,474
Current liabilities						
Creditors	4	-32,667	-20,090	-52,738	-31,628	-34,832
Net current assets (liabilities)		57,899	4,596	-46,542	-16,669	-29,358
Total assets less current liabilities		413,249	372,885	334,450	379,072	352,265
Creditors: amounts falling due after more than one year	5	-85,273	-97,789	-105,919	-116,202	-123,630
Net assets		327,977	275,096	228,531	262,870	228,635
Funds						
Restricted funds		24,898	25,722	26,461	36,461	56,461
Unrestricted funds		303,079	249,374	202,070	226,409	172,174
		327,977	275,096	228,531	262,870	228,635

Approved by the Board of Trustees
and signed on their behalf by:

.....Trustee

Draft

Summary Cash Movements

For the year ended 31 August	2020	2019	2018	2017	2016	Five Yrs
	£	£	£	£	£	£
Surplus / -Deficit for the year	52,881	46,565	-34,339	34,235	-6,014	93,328
Add Non cash item						
Depreciation	18,213	18,097	20,193	20,512	18,161	95,176
Funds generated from activities	71,094	64,662	-14,146	54,747	12,147	188,504
Funds used in capital & funding:						
Net cost of new assets	-5,274	-5,394	-5,444	-34,630	-8,859	-59,601
Repayment of mortgage	-11,865	-6,548	-10,283	-7,428	-8,338	-44,462
Net funds after capital items	53,955	52,720	-29,873	12,689	-5,050	84,441
Reflected by changes in:						
Bank & Cash	66,567	37,722	-25,961	70	3	78,401
Other net assets and creditors	-12,612	14,998	-3,912	12,619	-5,053	6,040
	53,955	52,720	-29,873	12,689	-5,050	84,441

Notes to the accounts for the year ended August 31, 2020**1. Accounting policies****Basis of preparation**

The financial statements have been prepared under the historical cost convention, and are in accordance with applicable accounting standards, the Statement of Recommended Practice on Accounting by Charities, the Financial Reporting Standard for Smaller Entities and the Charities Act 2011.

Capitalisation

Fixed assets with a value lower than £500 are not capitalised.

Depreciation

Depreciation is provided on freehold property, office equipment and school furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Freehold property and improvements	2% straight line
Office equipment	25% reducing balance
School furniture and equipment	25% reducing balance
Motor vehicles	25% straight line

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Investment income is accounted for in the period in which the charity is entitled to receipt.

Gifts and donations are accounted for when received.

School fees are accounted for in the period in which the charity is entitled to receipt.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

All resources expended are allocated to activities on a direct basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Pension schemes

Bradford Christian School provides access to various personal pension schemes to its employees. The assets of these schemes are held separately from those of the charity in independently administered funds. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the schemes. As defined contribution schemes, the future risk remains with the employee. Since 6 April 2019, the School has contributed 3% of salary while employees have contributed 5%.

Notes to the accounts for the year ended August 31, 2020

2. Tangible fixed assets

	Freehold property & improvements	Motor vehicles	School/office furniture & equipment	Total
	£	£	£	£
Cost				
As at September 1, 2019	597,032	12,759	99,042	708,833
Additions - Carpets, Outdoor & ICT	0	0	5,274	5,274
Disposal				0
As at August 31, 2020	597,032	12,759	104,316	714,107
Depreciation				
As at September 1, 2019	247,207	8,714	84,624	340,544
Charge for the year	11,941	1,349	4,923	18,213
Disposal				0
As at August 31, 2020	259,148	10,063	89,547	358,757
Net book value				
As at August 31, 2020	337,884	2,697	14,770	355,350
As at August 31, 2019	349,825	4,046	14,419	368,289

The loan secured against freehold property represents

16% of the cost of this property.

	2020	2019	2018	2017	2016
	£	£	£	£	£
3. Debtors					
Fees overdue	10,518	6,111	5,452	13,652	4,297
less: Provision for unpaid fees	-5,000				
Tax recoverable	480	468	446	714	654
Prepaid expenses	5,648	5,754	-	-	-
	11,646	12,332	5,898	14,366	4,951

	2020	2019	2018	2017	2016
	£	£	£	£	£
4. Creditors					
Bank overdraft	-	-	25,666	-	-
Trade creditors, fees in advance & accruals	11,785	1,758	6,067	13,154	16,538
Tax and social security costs	8,366	6,467	10,722	8,191	7,810
Bank loan (due within 1 year)	12,517	11,865	10,283	10,283	10,484
	32,667	20,090	52,738	31,628	34,832

5. Creditors: amounts due after more than one year

	2020	2019	2018	2017	2016
	£	£	£	£	£
Bank loan (due more than one year)	85,273	97,789	105,919	116,202	123,630
Analysis of loan repayments:					
Between two and five years	57,330	55,305	41,132	41,132	41,936
Over five years	27,943	42,484	64,787	75,070	81,694
	85,273	97,789	105,919	116,202	123,630

A mortgage loan amounting to £97,790 (2019 - £109,654) is secured on the freehold property.

**Additional information to the statement of financial activities
for the year ended August 31, 2020**

	2020	2019	2018	2017	2016
	£	£	£	£	£
6. Staff costs and emoluments					
Gross salaries and wages	568,184	487,838	464,857	446,301	358,053
Employer's national insurance costs	29,501	22,014	16,052	16,458	11,724
Pension costs - employer	8,935	5,496	6,719	5,120	3,870
	606,621	515,348	487,628	467,879	373,647

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

	2020	2019	2018	2017	2016
Teaching and support staff	35	31	30	30	18
Office administration	1	1	1	1	1

There were no employees with emoluments above £60,000 in 2020, 2019, 2018, 2017 or 2016.

7. Trustees' remuneration and expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them. The wife of one trustee is employed as a part-time teacher..

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

8. Independent Examination fees

	2020	2019	2018	2017	2016
	£	£	£	£	£
Independent Examination Fees	0	0	0	0	0

**9. Analysis of net assets between funds
at the end of the year.**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	355,350		355,350
Current assets	65,669	24,898	90,566
Creditors: due within one year	-32,667		-32,667
Creditors: due after more than one year	-85,273		-85,273
	303,079	24,898	327,977

10. Movements in funds latest year

	At Sep-01 2019 £	Incoming Resources £	Outgoing Resources £	At Aug-31 2020 £
Restricted funds	25,722	3,295	4,119	24,898
Unrestricted funds	249,374	816,006	762,300	303,079
Total funds	275,096	819,301	766,419	327,977

Additional information to the statement of financial activities
for the year ended August 31, 2020

	Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
	2020	2020	2020	<i>2019</i>	<i>2018</i>	<i>2017</i>
11. Other incoming resources	£	£	£	£	£	£
School trips	-	9,350	9,350	6,746	12,793	16,359
Class photographs	-	-	-	-	-	-
Sundries	-	2,288	2,288	3,325	6,886	5,238
Fundraising events	-	79	79	4,112	)	-
Swimming	-	943	943	812	1,722	1,442
Drama	-	-	-	628	-	-
Milk Money	-	317	317	461	440	498
Minibus	-	-	-	-	-	-
	-	12,976	12,976	16,085	21,841	23,537

Resources expended		Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
		2020	2020	2020	<i>2019</i>	<i>2018</i>	<i>2017</i>
12. Charitable activities	Notes	£	£	£	£	£	£
Salaries and national insurance			597,685	597,685	509,852	480,909	442,759
Pension scheme contributions			8,935	8,935	5,496	6,719	5,120
Staff training			1,940	1,940	1,684	1,756	2,302
Rates and water			4,181	4,181	4,837	5,057	4,857
Insurance			8,761	8,761	6,950	7,426	6,919
Light and heat			15,118	15,118	12,400	14,241	14,208
Repairs and renewals	13	-	9,219	9,219	11,212	15,606	8,194
Cleaning			4,017	4,017	3,691	1,756	1,849
Curriculum expenses	14	4,119	25,449	29,568	36,560	27,703	26,974
Examination fees			3,073	3,073	762	1,809	3,389
Ofsted & DBA			2,203	2,203	2,022	-	1,514
School trips and transport			10,655	10,655	8,255	15,249	18,640
Minibus expenses			4,207	4,207	4,349	1,085	1,969
Sundry payments	15	-	10,699	10,699	6,293	5,144	7,993
Depreciation	16	-	18,213	18,213	18,097	20,193	20,512
Loan interest			6,031	6,031	11,348	7,538	8,147
		4,119	730,388	734,507	643,806	612,191	575,346

	Restricted	Unrestricted	Total	<i>Total</i>	<i>Total</i>	<i>Total</i>
	2020	2020	2020	<i>2019</i>	<i>2018</i>	<i>2017</i>
13. Repairs and renewals	£	£	£	£	£	£
Property	-	5,648	5,648	5,846	10,712	7,054
Equipment	-	2,465	2,465	4,317	2,076	-
General	-	1,106	1,106	1,049	2,818	1,140
	0	9,219	9,219	11,212	15,606	8,194

**Additional information to the statement of financial activities
for the year ended August 31, 2020**

	Restricted 2020	Unrestricted 2020	Total 2020	<i>Total 2019</i>	<i>Total 2018</i>	<i>Total 2017</i>
	£	£	£	£	£	£
14. Curriculum expenses						
Consumables -DSP		6,973	6,973	9,910	12,435	14,537
Consumables		1,619	1,619	3,041		
Subscriptions and licences	-	7,382	7,382	4,112	4,913	4,965
Equipment		8,163	8,163	2,742	-	-
Books	-	241	241	702	1,281	846
Playground equipment (donated)	4,119	-	4,119	3,739	-	-
Special Needs	-	1,071	1,071	10,471	6,864	4,216
Swimming	-	-	-	1,843	2,210	2,410
	4,119	25,449	29,568	36,560	27,703	26,974

	Restricted 2020	Unrestricted 2020	Total 2020	<i>Total 2019</i>	<i>Total 2018</i>	<i>Total 2017</i>
	£	£	£	£	£	£
15. Sundry payments						
Christian Schools Trust	-	851	851	1,283	116	195
Sundry expenses	-	4,296	4,296	4,373	3,920	7,701
Provision for bad debts		5,000	5,000	-	-	-
Bank interest and charges	-	553	553	636	1,108	97
Legal and professional	-	-	-	-	-	-
	-	10,699	10,699	6,293	5,144	7,993

	Restricted 2020	Unrestricted 2020	Total 2020	<i>Total 2019</i>	<i>Total 2018</i>	<i>Total 2017</i>
	£	£	£	£	£	£
16. Depreciation						
Freehold property and improvements	-	11,941	11,941	11,941	11,941	11,940
Office equipment	-	2,662	2,662	3,551	4,734	4,497
Motor vehicle	-	1,349	1,349	1,349	1,842	1,841
School furniture and equipment	-	2,261	2,261	1,257	1,676	2,234
	-	18,213	18,213	18,097	20,193	20,512

	Restricted 2020	Unrestricted 2020	Total 2020	<i>Total 2019</i>	<i>Total 2018</i>	<i>Total 2017</i>
	£	£	£	£	£	£
17. Governance						
Management and administration of the charity						
Salaries and national insurance	-	20,000	20,000	20,000	20,000	20,000
Internet & telephone	-	1,099	1,099	1,114	2,357	1,296
Photocopier lease	-	4,079	4,079	3,640	2,472	2,472
Postage, printing, stationery and advertising	-	5,294	5,294	6,541	6,762	8,891
Refreshments	-	1,442	1,442	3,147	3,633	2,928
	-	31,913	31,913	34,442	35,224	35,587