

CENTRAL LANGUAGE SCHOOL, CAMBRIDGE

England & Wales · Charity number 1056074

Details

Other names CENTRAL SCHOOL OF ENGLISH

Status Registered

Legal form Trust

Registered 1996-06-12

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

Contact

Address Central Language School
41 St. Andrews Street
Cambridge
CB2 3AR

Phone 01223502004

Email info@centrallanguageschool.com

Website www.central-ls.co.uk

Activities

Objects: (A) TO ADVANCE PUBLIC EDUCATION BY THE TEACHING OF ENGLISH LANGUAGE TO STUDENTS FROM OVERSEAS. (B) TO ADVANCE THE CHRISTIAN RELIGION AND RELIEVE POVERTY AND SICKNESS IN ANY PART OF THE WORLD BY THE GIVING OF GRANTS TO SUCH INSTITUTIONS AS THE TRUSTEES IN THEIR DISCRETION THINK FIT.

Activities: To advance public education by the teaching of English in a Christian Language School

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CAMBRIDGE
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£331,761	£307,871	-	-
2023-08-31	£261,268	£234,488	-	-
2022-08-31	£146,059	£159,640	-	-
2021-08-31	£80,440	£118,287	-	-
2020-08-31	£192,708	£216,367	-	-

Trustees

Name	Role	Appointed
MICHAEL JOHN PRIESTLEY	Chair	
ALEXANDER BARTOW WYLIE		2017-06-05
Anna Iren Lowe		2023-03-13
Christine Bromwich		2014-10-01
DAVID MICHAEL GELSON FARRER		
ELIZABETH FRANCES WATTS		
Gail Teresa Featherstone		2025-03-17
Richard Anthony Colledge		2023-03-13

CENTRAL LANGUAGE SCHOOL, CAMBRIDGE

England & Wales - Charity number 1056074

Accounts

Central Language School Cambridge

Registered charity no: 1056074

TRUSTEES' REPORT

and

ACCOUNTS

for the year ended

31 August 2024

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**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024**

CHARITABLE STATUS

Registered charity no: 1056074

MISSION STATEMENT

The Central Language School is a small, friendly, city-centre School founded in 1996 by a group of Christians in Cambridge.

Our aim is to give students a warm welcome and an excellent opportunity to learn English in a caring, community atmosphere. Our general English courses, from Elementary to Advanced level, are run throughout the year for adults.

TRUSTEES

Mr Michael Priestley (Chairman)
Mrs Christine Bromwich
Mr Richard Colledge
Mr David Farrer (Treasurer)
Mrs Anna Lowe
Mr Andrew Watts - resigned December 2024
Mrs Elizabeth Watts
Mr Bartow Wylie

SCHOOL MANAGEMENT

Mrs Sian Serrano (Business Manager)
Mr James Dennis (Director of Studies)

REGISTERED OFFICE

Stoneyard Centre, 41B St Andrews Street, Cambridge CB2 3AR

BANKERS

Lloyds TSB, Cambridge

INDEPENDENT EXAMINER

Geoff Mann, Geoff Mann Ltd, Cambridge

CENTRAL LANGUAGE SCHOOL CAMBRIDGE TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their Report for the year ended 31 August 2024, which incorporates the Legal and Administrative Details on Page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established by Trust Deed and registered as a Charity with the Charity Commission in 1996. Under this Trust Deed the power to appoint Trustees is vested in the Trustees for the time being.

The Charity has a Board of Trustees who meet quarterly and are responsible for its strategic direction and policy. Senior management are appointed by the Trustees to manage the day to day operations of the charity.

OBJECTS, ORGANISATIONS AND ACTIVITIES

The Mission Statement of the Charity is stated on Page 2.

During 2023/24 the Charity continued to provide English Language teaching services at The Stoneyard Centre, 41B St Andrew's Street, Cambridge. The Trustees record with thanks the encouragement and assistance received from our landlords, St Andrew's Street Baptist Church.

During the past year we have had 212 full time students studying for a total of 1,069 student weeks on various courses. Students independently passed B2 First, C1 Advanced, C2 Proficiency and IELTS exams. There have also been 51 part time students. The Trustees record their thanks to the staff for their dedication to the work of the school and pastoral care of the students.

The language school continues to be fully accredited by the British Council and registered by the UK Border Agency. We also have membership of the English UK which is a national association of accredited English language schools and centres. The Trustees record their thanks to Mrs Sian Serrano (Business Manager), Mr James Dennis (Director of Studies) and all the staff for maintaining high standards of teaching, management and welfare at the school especially with the additional challenges posed by the Covid pandemic.

Many of our students have been accommodated with host families and the Trustees are grateful to all host families for their support of the school.

FINANCES

The attached accounts on pages 5 to 9 reflect the Trust's activities for the year and show the state of the finances at 31 August 2024. The Trustees are grateful to Mr Geoff Mann for his independent examination of the accounts.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
TRUSTEES' REPORT continued
FOR THE YEAR ENDED 31 AUGUST 2024

RESERVES POLICY

The Trustees have conducted a risk assessment and considered the level of unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") that should be maintained by the charity to meet its liabilities and to sustain the organisation in the event of any unforeseen shortfalls in income. The Trustees have assessed the reliability of the charity's main sources of income and taken into account seasonal and market trends. The Trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the organisation's work, the level of free reserves should be approximately four month's unrestricted funds expenditure (not including accommodation costs). This would equate to £67,100 based on current year expenditure. The Trustees are of the opinion that this provides:

- sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows
- adequate working capital to cover core costs
- an allowance to enable the organisation to cope and respond to unforeseen emergencies whilst specific actions are implemented.

Current free reserves amount to £83,807 and we will be working towards maintaining this level during the current financial year.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the charity is exposed and have agreed a risk management strategy which comprises :

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate those risks identified in the plan; and
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

On behalf of the Trustees
David Farrer

23 June 2025

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	TOTAL Unrestricted Funds 2024	TOTAL Unrestricted Funds 2023 £
INCOMING RESOURCES			
Fees & Accommodation	2	320,485	252,250
Student Excursions		4,490	6,024
Exam Fees		2,010	420
Airport Transfers		320	129
Book Sales		97	85
Miscellaneous		121	111
Donations		2,495	1,900
Bank Interest		1,743	349
Total Incoming Resources		<u>331,761</u>	<u>261,268</u>
RESOURCES EXPENDED			
Costs of Generating Funds			
Publicity	3	657	671
Charitable Expenditure			
Operating Costs	6	306,384	232,997
Governance Costs	4	830	820
Total Resources Expended		<u>307,871</u>	<u>234,488</u>
NET MOVEMENT IN FUNDS		23,890	26,780
FUND BALANCES			
Brought forward 1 September 2023		<u>59,917</u>	<u>33,137</u>
Carried forward 31 August 2024		<u><u>83,807</u></u>	<u><u>59,917</u></u>

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024 £	2023 £
CURRENT ASSETS			
Debtors	7	2,554	9,530
Bank Balances		128,506	121,394
Cash in Hand		69	11
		<u>131,129</u>	<u>130,935</u>
CURRENT LIABILITIES			
Creditors	8	47,322	71,018
TOTAL NET ASSETS		<u><u>83,807</u></u>	<u><u>59,917</u></u>
FINANCED BY: ACCUMULATED SURPLUS			
Unrestricted Funds		83,807	59,917
		<u><u>83,807</u></u>	<u><u>59,917</u></u>

Approved by the Trustees on 23 June 2025

David Farrer
Treasurer

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared under the historical cost convention and include the results of the charity's operations, which are described in the Report of the Trustees and all of which are continuing. They have been prepared in accordance with 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 the Republic of Ireland (FRS 102) revised with effect from 1 January 2019.

Central Language School meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) INCOMING RESOURCES

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) PENSIONS

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

(e) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES (continued)

(f) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 FEES & ACCOMMODATION	2024	2023
	£	£
Fees & Accommodation	322,365	254,256
Less Agents Fees	1,880	2,006
	<u>320,485</u>	<u>252,250</u>
3 COSTS OF GENERATING FUNDS	2024	2023
	£	£
Publicity, Printing and Literature	657	671
	<u>657</u>	<u>671</u>
4 GOVERNANCE COSTS OF THE CHARITY	2024	2023
	£	£
Independent Examination Fee	500	490
Other Administration and Professional Fees	330	330
	<u>830</u>	<u>820</u>
5 STAFF COSTS	2024	2023
	£	£
The staff costs were:		
Wages and salaries	133,938	113,588
Social Security costs	2,709	1,378
Pension costs	3,249	2,577
	<u>139,896</u>	<u>117,543</u>
The average number of staff employed by the charity during the year was:		
Business Manager	1	1
Director of Studies	1	1
Part time administrators	1	1
Full time teachers	2	1
Part time teachers	7	6
	<u>12</u>	<u>10</u>

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2024

6 OPERATING COSTS	2024	2023
	£	£
Staff Costs	139,896	117,543
Accommodation	106,543	64,355
General Office	1,302	1,714
Teaching Aids & Materials	2,361	757
IT Equipment/Website	6,438	4,512
Rent	28,244	26,051
Furniture	1,761	0
Stationery	1,701	1,641
Telecoms	687	586
Insurance	1,289	1,254
Student Excursions	4,234	5,982
Refreshments	584	879
English UK	3,020	2,411
Travelling & airport transfers	427	0
Bank & Credit Charges	3,965	4,055
Exam Fees	1,755	195
Social Activities	2,118	1,062
Misc	59	0
	<u>306,384</u>	<u>232,997</u>
7 DEBTORS	2024	2023
	£	£
Students	<u>2,554</u>	<u>9,530</u>
	<u>2,554</u>	<u>9,530</u>
8 CREDITORS	2024	2023
	£	£
Fees & Accommodation received in advance	41,276	57,621
Accruals	<u>6,046</u>	<u>13,397</u>
	<u>47,322</u>	<u>71,018</u>

9 PAYMENTS TO TRUSTEES

An amount of £968 (2023 £594) was paid to David Farrer, a trustee of the charity, for the provision of accountancy services. No other payments were made to trustees nor were any expenses reimbursed to them.

10 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that required disclosure.

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CENTRAL LANGUAGE SCHOOL CAMBRIDGE**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2024 set out on pages 2 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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

Geoff Mann
Geoff Mann Ltd
Dee House
Highworth Avenue
Cambridge

23 June 2025

CENTRAL LANGUAGE SCHOOL, CAMBRIDGE

England & Wales - Charity number 1056074

Accounts

Central Language School Cambridge

Registered charity no: 1056074

TRUSTEES' REPORT

and

ACCOUNTS

for the year ended

31 August 2023

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LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023**

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Mrs Christine Bromwich
Mr Richard Colledge - appointed March 2023
Mr David Farrer (Treasurer)
Mrs Anna Lowe - appointed March 2023
Mr Graham Seed - resigned December 2023
Mr Andrew Watts
Mrs Elizabeth Watts
Mr Bartow Wylie

SCHOOL MANAGEMENT

Mrs Sian Serrano (Business Manager)
Mr James Dennis (Director of Studies)

REGISTERED OFFICE

Stoneyard Centre, 41B St Andrews Street, Cambridge CB2 3AR

BANKERS

Lloyds TSB, Cambridge

INDEPENDENT EXAMINER

Geoff Mann FCIE, Geoff Mann Ltd, Cambridge

CENTRAL LANGUAGE SCHOOL CAMBRIDGE TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

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During the past year we have had 211 full time students studying for a total of 1,027 student weeks on various courses. Students independently passed FCE, CAE, KET, PET and IELTS exams. There have also been 64 part time students. The Trustees record their thanks to the staff for their dedication to the work of the school and pastoral care of the students.

The language school continues to be fully accredited by the British Council and registered by the UK Border Agency. We also have membership of the English UK which is a national association of accredited English language schools and centres. The Trustees record their thanks to Mrs Sian Serrano (Business Manager), Mr James Dennis (Director of Studies) and all the staff for maintaining high standards of teaching, management and welfare at the school especially with the additional challenges posed by the Covid pandemic.

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FINANCES

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CENTRAL LANGUAGE SCHOOL CAMBRIDGE
TRUSTEES' REPORT continued
FOR THE YEAR ENDED 31 AUGUST 2023

RESERVES POLICY

The Trustees have conducted a risk assessment and considered the level of unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") that should be maintained by the charity to meet its liabilities and to sustain the organisation in the event of any unforeseen shortfalls in income. The Trustees have assessed the reliability of the charity's main sources of income and taken into account seasonal and market trends. The Trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the organisation's work, the level of free reserves should be approximately four month's unrestricted funds expenditure (not including accommodation costs). This would equate to £57,000 based on current year expenditure. The Trustees are of the opinion that this provides:

- sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows
- adequate working capital to cover core costs
- an allowance to enable the organisation to cope and respond to unforeseen emergencies whilst specific actions are implemented.

Current free reserves amount to £59,917 and we will be working towards maintaining this level during the current financial year.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the charity is exposed and have agreed a risk management strategy which comprises :

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate those risks identified in the plan; and
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any

On behalf of the Trustees
David Farrer

21 June 2024

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	TOTAL Unrestricted Funds 2023	TOTAL Unrestricted Funds 2022 £
INCOMING RESOURCES			
Fees & Accommodation	2	252,250	142,226
Student Excursions		6,024	2,223
Exam Fees		420	665
Airport Transfers		129	0
Book Sales		85	85
HMRC Furlough		0	402
Miscellaneous		111	154
Donations		1,900	216
Bank Interest		349	88
Total Incoming Resources		<u>261,268</u>	<u>146,059</u>
RESOURCES EXPENDED			
Costs of Generating Funds			
Publicity	3	671	654
Charitable Expenditure			
Operating Costs	6	232,997	158,176
Governance Costs	4	820	810
Total Resources Expended		<u>234,488</u>	<u>159,640</u>
NET MOVEMENT IN FUNDS		26,780	(13,581)
FUND BALANCES			
Brought forward 1 September 2022		<u>33,137</u>	<u>46,718</u>
Carried forward 31 August 2023		<u><u>59,917</u></u>	<u><u>33,137</u></u>

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
CURRENT ASSETS			
Debtors	7	9,530	4,005
Bank Balances		121,394	52,913
Cash in Hand		11	124
		<u>130,935</u>	<u>57,042</u>
 CURRENT LIABILITIES			
Creditors	8	71,018	23,905
TOTAL NET ASSETS		<u><u>59,917</u></u>	<u><u>33,137</u></u>
 FINANCED BY: ACCUMULATED SURPLUS			
Unrestricted Funds		59,917	33,137
		<u><u>59,917</u></u>	<u><u>33,137</u></u>

Approved by the Trustees on 21 June 2024

David Farrer
Treasurer

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared under the historical cost convention and include the results of the charity's operations, which are described in the Report of the Trustees and all of which are continuing. They have been prepared in accordance with 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 the Republic of Ireland (FRS 102) revised with effect from 1 January 2019.

Central Language School meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) INCOMING RESOURCES

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) PENSIONS

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

(e) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2023

1 ACCOUNTING POLICIES (continued)

(f) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 FEES & ACCOMMODATION	2023	2022
	£	£
Fees & Accommodation	254,256	143,467
Less Agents Fees	2,006	1,241
	<u>252,250</u>	<u>142,226</u>
	<u><u>252,250</u></u>	<u><u>142,226</u></u>
3 COSTS OF GENERATING FUNDS	2023	2022
	£	£
Publicity, Printing and Literature	671	654
	<u>671</u>	<u>654</u>
	<u><u>671</u></u>	<u><u>654</u></u>
4 GOVERNANCE COSTS OF THE CHARITY	2023	2022
	£	£
Independent Examination Fee	490	480
Other Administration and Professional Fees	330	330
	<u>820</u>	<u>810</u>
	<u><u>820</u></u>	<u><u>810</u></u>
5 STAFF COSTS	2023	2022
	£	£
The staff costs were:		
Wages and salaries	113,588	91,435
Social Security costs	1,378	1,887
Pension costs	2,577	2,226
	<u>117,543</u>	<u>95,548</u>
	<u><u>117,543</u></u>	<u><u>95,548</u></u>
The average number of staff employed by the charity during the year was:		
Business Manager	1	1
Director of Studies	1	1
Part time administrators	1	1
Full time teachers	1	1
Part time teachers	6	5
	<u>10</u>	<u>9</u>
	<u><u>10</u></u>	<u><u>9</u></u>

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2023

6 OPERATING COSTS	2023	2022
	£	£
Staff Costs	117,543	95,548
Accommodation	64,355	29,218
General Office	1,714	1,083
Teaching Aids & Materials	757	798
IT Equipment/Website	4,512	2,537
Rent	26,051	15,968
Stationery	1,641	1,064
Telecoms	586	608
Insurance	1,254	1,199
Student Excursions	5,982	2,012
Refreshments	879	330
English UK	2,411	2,346
British Council	0	1,525
Donations	0	150
Bank & Credit Charges	4,055	2,281
Exam Fees	195	613
Social Activities	1,062	862
Misc	0	35
	<u>232,997</u>	<u>158,176</u>
7 DEBTORS	2023	2022
	£	£
Students	<u>9,530</u>	<u>4,005</u>
	<u>9,530</u>	<u>4,005</u>
8 CREDITORS	2023	2022
	£	£
Fees & Accommodation received in advance	57,621	21,246
Accruals	13,397	2,419
Suppliers	0	240
	<u>71,018</u>	<u>23,905</u>

9 PAYMENTS TO TRUSTEES

An amount of £594 (2022 £440) was paid to David Farrer, a trustee of the charity, for the provision of accountancy services. No other payments were made to trustees nor were any expenses reimbursed to them.

10 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that required disclosure.

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CENTRAL LANGUAGE SCHOOL CAMBRIDGE**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2023 set out on pages 2 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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

Geoff Mann FCIE
Geoff Mann Ltd
Dee House
Highworth Avenue
Cambridge

21 June 2024

CENTRAL LANGUAGE SCHOOL, CAMBRIDGE

England & Wales - Charity number 1056074

Accounts

Central Language School Cambridge

Registered charity no: 1056074

TRUSTEES' REPORT

and

ACCOUNTS

for the year ended

31 August 2022

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**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2022**

CHARITABLE STATUS

Registered charity no: 1056074

MISSION STATEMENT

The Central Language School is a small, friendly, city-centre School founded in 1996 by a group of Christians in Cambridge.

Our aim is to give students a warm welcome and an excellent opportunity to learn English in a caring, community atmosphere. Our general English courses, from Elementary to Advanced level, are run throughout the year for adults.

TRUSTEES

Mr Andrew Watts (Chairman)
Mr David Farrer (Treasurer)
Mr Michael Priestley
Mrs Elizabeth Watts
Mr Malcolm Wylie - resigned June 2022
Mrs Christine Bromwich
Mr Graham Seed
Mr Bartow Wylie

SCHOOL MANAGEMENT

Mrs Sian Serrano (Business Manager)
Mr James Dennis (Director of Studies)

REGISTERED OFFICE

Stoneyard Centre, 41B St Andrews Street, Cambridge CB2 3AR

BANKERS

Lloyds TSB, Cambridge

INDEPENDENT EXAMINER

Geoff Mann FCIE, Geoff Mann Ltd, Cambridge

CENTRAL LANGUAGE SCHOOL CAMBRIDGE TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their Report for the year ended 31 August 2022, which incorporates the Legal and Administrative Details on Page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established by Trust Deed and registered as a Charity with the Charity Commission in 1996. Under this Trust Deed the power to appoint Trustees is vested in the Trustees for the time being.

The Charity has a Board of Trustees who meet quarterly and are responsible for its strategic direction and policy. Senior management are appointed by the Trustees to manage the day to day operations of the charity.

OBJECTS, ORGANISATIONS AND ACTIVITIES

The Mission Statement of the Charity is stated on Page 2.

During 2021/22 the Charity continued to provide English Language teaching services at The Stoneyard Centre, 41B St Andrew's Street, Cambridge. The Trustees record with thanks the encouragement and

During the past year we have had 141 full time students studying for a total of 618 student weeks on various courses. Students independently passed FCE, CAE, KET, PET and IELTS exams. There have also been 65 part time students. The Trustees record their thanks to the staff for their dedication to the work of the school and pastoral care of the students.

The language school continues to be fully accredited by the British Council and registered by the UK Border Agency. We also have membership of the English UK which is a national association of accredited English language schools and centres. The Trustees record their thanks to Mrs Sian Serrano (Business Manager), Mr James Dennis (Director of Studies) and all the staff for maintaining high standards of teaching, management and welfare at the school especially with the additional challenges posed by the Covid pandemic.

Many of our students have been accommodated with host families and the Trustees are grateful to all host families for their support of the school.

FINANCES

The attached accounts on pages 5 to 9 reflect the Trust's activities for the year and show the state of the finances at 31 August 2022. The Trustees are grateful to Mr Geoff Mann for his independent examination of the accounts.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
TRUSTEES' REPORT continued
FOR THE YEAR ENDED 31 AUGUST 2022

RESERVES POLICY

The Trustees have conducted a risk assessment and considered the level of unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") that should be maintained by the charity to meet its liabilities and to sustain the organisation in the event of any unforeseen shortfalls in income. The Trustees have assessed the reliability of the charity's main sources of income and taken into account seasonal and market trends. The Trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the organisation's work, the level of free reserves should be approximately four month's expenditure on unrestricted funds. This would equate to £53,000 based on current year expenditure. The Trustees are of the opinion that this provides:

- sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows
- adequate working capital to cover core costs
- an allowance to enable the organisation to cope and respond to unforeseen emergencies whilst specific actions are implemented.

Current free reserves amount to £33,137 and we will be working towards improving this level during the current financial year.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the charity is exposed and have agreed a risk management strategy which comprises :

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate those risks identified in the plan; and
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

On behalf of the Trustees
David Farrer

29 June 2023

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	TOTAL Unrestricted Funds 2022	TOTAL Unrestricted Funds 2021 £
INCOMING RESOURCES			
Fees & Accommodation	2	142,226	59,813
Student Excursions		2,223	150
Exam Fees		665	0
Refreshments		0	10
Book Sales		85	72
HMRC Furlough		402	17,383
Miscellaneous		154	28
Donations		216	2,445
Bank Interest		88	539
Total Incoming Resources		<u>146,059</u>	<u>80,440</u>
RESOURCES EXPENDED			
Costs of Generating Funds			
Publicity	3	654	372
Charitable Expenditure			
Operating Costs	6	158,176	117,115
Governance Costs	4	810	800
Total Resources Expended		<u>159,640</u>	<u>118,287</u>
NET MOVEMENT IN FUNDS		(13,581)	(37,847)
FUND BALANCES			
Brought forward 1 September 2021		<u>46,718</u>	<u>84,565</u>
Carried forward 31 August 2022		<u><u>33,137</u></u>	<u><u>46,718</u></u>

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
BALANCE SHEET
AS AT 31 AUGUST 2022**

	Note	2022 £	2021 £
CURRENT ASSETS			
Debtors	7	4,005	0
Bank Balances		52,913	59,703
Cash in Hand		124	33
		<u>57,042</u>	<u>59,736</u>
CURRENT LIABILITIES			
Creditors	8	23,905	13,018
TOTAL NET ASSETS		<u><u>33,137</u></u>	<u><u>46,718</u></u>
FINANCED BY: ACCUMULATED SURPLUS			
Unrestricted Funds		33,137	46,718
		<u><u>33,137</u></u>	<u><u>46,718</u></u>

Approved by the Trustees on 29 June 2023

David Farrer
Treasurer

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared under the historical cost convention and include the results of the charity's operations, which are described in the Report of the Trustees and all of which are continuing. They have been prepared in accordance with 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 the Republic of Ireland (FRS 102) revised with effect from 1 January 2019.

Central Language School meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) INCOMING RESOURCES

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) PENSIONS

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

(e) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2022

1 ACCOUNTING POLICIES (continued)

(f) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 FEES & ACCOMMODATION	2022	2021
	£	£
Fees & Accommodation	143,467	60,498
Less Agents Fees	1,241	685
	<u>142,226</u>	<u>59,813</u>
	<u><u>142,226</u></u>	<u><u>59,813</u></u>
3 COSTS OF GENERATING FUNDS	2022	2021
	£	£
Publicity, Printing and Literature	654	372
	<u>654</u>	<u>372</u>
	<u><u>654</u></u>	<u><u>372</u></u>
4 GOVERNANCE COSTS OF THE CHARITY	2022	2021
	£	£
Independent Examination Fee	480	470
Other Administration and Professional Fees	330	330
	<u>810</u>	<u>800</u>
	<u><u>810</u></u>	<u><u>800</u></u>
5 STAFF COSTS	2022	2021
	£	£
The staff costs were:		
Wages and salaries	91,435	86,753
Social Security costs	1,887	2,802
Other Pension costs	2,226	2,197
	<u>95,548</u>	<u>91,752</u>
	<u><u>95,548</u></u>	<u><u>91,752</u></u>
The average number of staff employed by the charity during the year was:		
Business Manager	1	1
Director of Studies	1	1
Part time administrators	1	1
Full time teachers	1	1
Part time teachers	5	4
	<u>9</u>	<u>8</u>
	<u><u>9</u></u>	<u><u>8</u></u>

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2022

6 OPERATING COSTS	2022	2021
	£	£
Staff Costs	95,548	91,752
Accommodation	29,218	5,943
General Office	1,083	1,408
Teaching Aids & Materials	798	100
IT Equipment/Website	2,537	3,370
Rent	15,968	6,800
Stationery	1,064	892
Telecoms	608	1,016
Insurance	1,199	1,098
Student Excursions	2,012	150
Refreshments	330	82
English UK	2,346	2,130
British Council	1,525	0
Donations	150	0
Bank & Credit Charges	2,281	1,015
Exam Fees	613	0
Social Activities	862	1,359
Misc	35	0
	<u>158,176</u>	<u>117,115</u>
7 DEBTORS	2022	2021
	£	£
Students	4,005	0
	<u>4,005</u>	<u>0</u>
8 CREDITORS	2022	2021
	£	£
Fees & Accommodation received in advance	21,246	10,819
Accruals	2,419	2,199
Suppliers	240	0
	<u>23,905</u>	<u>13,018</u>

9 PAYMENTS TO TRUSTEES

An amount of £440 (2021 £825) was paid to David Farrer, a trustee of the charity, for the provision of accountancy services. No other payments were made to trustees nor were any expenses reimbursed to them.

10 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that required disclosure.

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CENTRAL LANGUAGE SCHOOL CAMBRIDGE**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2022 set out on pages 2 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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

Geoff Mann FCIE
Geoff Mann Ltd
Dee House
Highworth Avenue
Cambridge

29 June 2023

CENTRAL LANGUAGE SCHOOL, CAMBRIDGE

England & Wales - Charity number 1056074

Accounts

Central Language School Cambridge

Registered charity no: 1056074

TRUSTEES' REPORT

and

ACCOUNTS

for the year ended

31 August 2021

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**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021**

CHARITABLE STATUS

Registered charity no: 1056074

MISSION STATEMENT

The Central Language School is a small, friendly, city-centre School founded in 1996 by a group of Christians in Cambridge.

Our aim is to give students a warm welcome and an excellent opportunity to learn English in a caring, community atmosphere. Our general English courses, from Elementary to Advanced level, are run throughout the year for adults.

TRUSTEES

Mr Andrew Watts (Chairman)
Mr David Farrer (Treasurer)
Mr Michael Priestley
Mrs Elizabeth Watts
Mr Malcolm Wylie
Mrs Christine Bromwich
Mr Graham Seed
Mr Bartow Wylie

SCHOOL MANAGEMENT

Mrs Sian Serrano (Business Manager)
Mr James Dennis (Director of Studies)

REGISTERED OFFICE

Stoneyard Centre, 41B St Andrews Street, Cambridge CB2 3AR

BANKERS

Lloyds TSB, Cambridge

INDEPENDENT EXAMINER

Geoff Mann FCIE, Geoff Mann Ltd, Cambridge

CENTRAL LANGUAGE SCHOOL CAMBRIDGE TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their Report for the year ended 31 August 2021, which incorporates the Legal and Administrative Details on Page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established by Trust Deed and registered as a Charity with the Charity Commission in 1996. Under this Trust Deed the power to appoint Trustees is vested in the Trustees for the time being.

The Charity has a Board of Trustees who meet quarterly and are responsible for its strategic direction and policy. A Principal is appointed by the Trustees to manage the day to day operations of the charity.

OBJECTS, ORGANISATIONS AND ACTIVITIES

The Mission Statement of the Charity is stated on Page 2.

During 2020/21 the Charity continued to provide English Language teaching services at The Stoneyard Centre, 41B St Andrew's Street, Cambridge. This was both online tuition due to the Covid pandemic and also a resumption of face to face tuition from October 2020 onwards. The Trustees record with thanks the encouragement and assistance received from our landlords, St Andrew's Street Baptist Church.

During the past year we have had 55 full time students studying for a total of 310 student weeks on various courses. Students independently passed FCE, CAE, KET, PET and IELTS exams. There have also been 32 part time students. The Trustees record their thanks to the staff for their dedication to the work of the school and pastoral care of the students.

The language school continues to be fully accredited by the British Council and registered by the UK Border Agency. We also have membership of the English UK which is a national association of accredited English language schools and centres. The Trustees record their thanks to Mrs Sian Serrano (Business Manager), Mr James Dennis (Director of Studies) and all the staff for maintaining high standards of teaching, management and welfare at the school especially with the additional challenges posed by the Covid pandemic.

Many of our students have been accommodated with host families and the Trustees are grateful to all host families for their support of the school.

FINANCES

The attached accounts on pages 5 to 9 reflect the Trust's activities for the year and show the state of the finances at 31 August 2021. The Trustees are grateful to Mr Geoff Mann for his independent examination of the accounts.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
TRUSTEES' REPORT continued
FOR THE YEAR ENDED 31 AUGUST 2021

RESERVES POLICY

The Trustees have conducted a risk assessment and considered the level of unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") that should be maintained by the charity to meet its liabilities and to sustain the organisation in the event of any unforeseen shortfalls in income. The Trustees have assessed the reliability of the charity's main sources of income and taken into account seasonal and market trends. The Trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the organisation's work, the level of free reserves should be approximately four month's expenditure on unrestricted funds. This would equate to £39,000 based on current year expenditure. The Trustees are of the opinion that this provides:

- sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows
- adequate working capital to cover core costs
- an allowance to enable the organisation to cope and respond to unforeseen emergencies whilst specific actions are implemented.

Current free reserves amount to £46,718 and we will be working towards maintaining this level during the current financial year.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the charity is exposed and have agreed a risk management strategy which comprises :

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate those risks identified in the plan; and
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

On behalf of the Trustees
David Farrer

21 June 2022

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	TOTAL Unrestricted Funds 2021	TOTAL Unrestricted Funds 2020 £
INCOMING RESOURCES			
Fees & Accommodation	2	59,813	149,776
Student Excursions		150	1,933
Exam Fees		0	2,446
Refreshments		10	572
Book Sales		72	152
HMRC Furlough		17,383	35,650
Miscellaneous		28	0
Donations		2,445	1,510
Bank Interest		539	669
Total Incoming Resources		<u>80,440</u>	<u>192,708</u>
RESOURCES EXPENDED			
Costs of Generating Funds			
Publicity	3	372	488
Charitable Expenditure			
Operating Costs	6	117,115	214,989
Governance Costs	4	800	890
Total Resources Expended		<u>118,287</u>	<u>216,367</u>
NET MOVEMENT IN FUNDS		(37,847)	(23,659)
FUND BALANCES			
Brought forward 1 September 2020		<u>84,565</u>	<u>108,224</u>
Carried forward 31 August 2021		<u><u>46,718</u></u>	<u><u>84,565</u></u>

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
BALANCE SHEET
AS AT 31 AUGUST 2021**

	Note	2021 £	2020 £
CURRENT ASSETS			
Debtors	7	0	680
Bank Balances		59,703	91,395
Cash in Hand		33	53
		<u>59,736</u>	<u>92,128</u>
CURRENT LIABILITIES			
Creditors	8	13,018	7,563
TOTAL NET ASSETS		<u><u>46,718</u></u>	<u><u>84,565</u></u>
FINANCED BY: ACCUMULATED SURPLUS			
Unrestricted Funds		46,718	84,565
		<u><u>46,718</u></u>	<u><u>84,565</u></u>

Approved by the Trustees on 21 June 2022

David Farrer
Treasurer

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared under the historical cost convention and include the results of the charity's operations, which are described in the Report of the Trustees and all of which are continuing. They have been prepared in accordance with 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 the Republic of Ireland (FRS 102) revised with effect from 1 January 2019.

Central Language School meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) INCOMING RESOURCES

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) PENSIONS

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

(e) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2021

1 ACCOUNTING POLICIES (continued)

(f) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 FEES & ACCOMMODATION	2021	2020
	£	£
Fees & Accommodation	60,498	153,615
Less Agents Fees	685	3,838
	<u>59,813</u>	<u>149,776</u>
	<u><u>59,813</u></u>	<u><u>149,776</u></u>
3 COSTS OF GENERATING FUNDS	2021	2020
	£	£
Publicity, Printing and Literature	372	488
	<u>372</u>	<u>488</u>
	<u><u>372</u></u>	<u><u>488</u></u>
4 GOVERNANCE COSTS OF THE CHARITY	2021	2020
	£	£
Independent Examination Fee	470	460
Other Administration and Professional Fees	330	430
	<u>800</u>	<u>890</u>
	<u><u>800</u></u>	<u><u>890</u></u>
5 STAFF COSTS	2021	2020
	£	£
The staff costs were:		
Wages and salaries	86,753	140,343
Social Security costs	2,802	5,919
Other Pension costs	2,197	3,475
	<u>91,752</u>	<u>149,737</u>
	<u><u>91,752</u></u>	<u><u>149,737</u></u>
The average number of staff employed by the charity during the year was:		
Business Manager	1	1
Director of Studies	1	1
Part time administrators	1	1
Full time teachers	1	1
Part time teachers	4	5
	<u>8</u>	<u>9</u>
	<u><u>8</u></u>	<u><u>9</u></u>

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2021

6 OPERATING COSTS	2021	2020
	£	£
Staff Costs	91,752	149,737
Accommodation	5,943	29,545
General Office	1,408	3,351
Teaching Aids & Materials	100	1,068
IT Equipment/Website	3,370	1,028
Rent	6,800	14,833
Stationery	892	674
Telecoms	1,016	731
Insurance	1,098	1,256
Travel	0	253
Student Excursions	150	1,905
Refreshments	82	696
English UK	2,130	1,803
Training	0	2,455
Bank & Credit Charges	1,015	2,489
Exam Fees	0	2,456
Social Activities	1,359	709
	<u>117,115</u>	<u>214,989</u>
7 DEBTORS	2021	2020
	£	£
Students	0	680
	<u>0</u>	<u>680</u>
8 CREDITORS	2021	2020
	£	£
Fees & Accommodation received in advance	10,819	4,603
Accruals	2,199	2,960
	<u>13,018</u>	<u>7,563</u>

9 PAYMENTS TO TRUSTEES

An amount of £825 (2020 £1,254) was paid to David Farrer, a trustee of the charity, for the provision of accountancy services. No other payments were made to trustees nor were any expenses reimbursed to them.

10 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that required disclosure.

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CENTRAL LANGUAGE SCHOOL CAMBRIDGE**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2021 set out on pages 2 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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

Geoff Mann FCIE
Geoff Mann Ltd
Dee House
Highworth Avenue
Cambridge

21 June 2022

CENTRAL LANGUAGE SCHOOL, CAMBRIDGE

England & Wales - Charity number 1056074

Accounts

Central Language School Cambridge

Registered charity no: 1056074

TRUSTEES' REPORT

and

ACCOUNTS

for the year ended

31 August 2020

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**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2020**

CHARITABLE STATUS

Registered charity no: 1056074

MISSION STATEMENT

The Central Language School is a small, friendly, city-centre School founded in 1996 by a group of Christians in Cambridge.

Our aim is to give students a warm welcome and an excellent opportunity to learn English in a caring, community atmosphere. Our general English courses, from Elementary to Advanced level, are run throughout the year for adults.

TRUSTEES

Mr Andrew Watts (Chairman)
Mr David Farrer (Treasurer)
Mr Michael Priestley
Mrs Elizabeth Watts
Mr Malcolm Wylie
Mrs Christine Bromwich
Mr Graham Seed
Mr Bartow Wylie

PRINCIPAL

Mrs Joanne Venter

REGISTERED OFFICE

Stoneyard Centre, 41B St Andrews Street, Cambridge CB2 3AR

BANKERS

Lloyds TSB, Cambridge

INDEPENDENT EXAMINER

Geoff Mann FCIE, Geoff Mann Ltd, Cambridge

CENTRAL LANGUAGE SCHOOL CAMBRIDGE TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their Report for the year ended 31 August 2020, which incorporates the Legal and Administrative Details on Page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established by Trust Deed and registered as a Charity with the Charity Commission in 1996. Under this Trust Deed the power to appoint Trustees is vested in the Trustees for the time being.

The Charity has a Board of Trustees who meet quarterly and are responsible for its strategic direction and policy. A Principal is appointed by the Trustees to manage the day to day operations of the charity.

OBJECTS, ORGANISATIONS AND ACTIVITIES

The Mission Statement of the Charity is stated on Page 2.

During 2019/20 the Charity continued to provide English Language teaching services at The Stoneyard Centre, 41B St Andrew's Street, Cambridge up to March 2020 when lockdown started in the UK due to the Covid pandemic. The Trustees record with thanks the encouragement and assistance received from our landlords, St Andrew's Street Baptist Church. Between May and August 2020 the Charity provided online tuition using Zoom software.

During the past year we have had 119 full time students studying for a total of 499 student weeks on various courses. Students have taken and passed FCE, CAE, KET, PET and IELTS exams. There have also been 73 part time students. The Trustees record their thanks to the staff for their dedication to the work of the school and pastoral care of the students.

The language school continues to be fully accredited by the British Council and registered by the UK Border Agency. We also have membership of the English UK which is a national association of accredited English language schools and centres. The Trustees record their thanks to Mrs Joanne Venter (Principal), Mrs Sian Serrano (Senior Administrator), Mr James Dennis (Assistant DOS) and all the staff for maintaining high standards of teaching, management and welfare at the school especially with the additional challenges posed by the Covid pandemic.

Most of our students have been accommodated with host families and the Trustees are grateful to all host families for their support of the school.

FINANCES

The attached accounts on pages 5 to 9 reflect the Trust's activities for the year and show the state of the finances at 31 August 2020. The Trustees are grateful to Mr Geoff Mann for his independent examination of the accounts.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
TRUSTEES' REPORT continued
FOR THE YEAR ENDED 31 AUGUST 2020

RESERVES POLICY

The Trustees have conducted a risk assessment and considered the level of unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") that should be maintained by the charity to meet its liabilities and to sustain the organisation in the event of any unforeseen shortfalls in income. The Trustees have assessed the reliability of the charity's main sources of income and taken into account seasonal and market trends. The Trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the organisation's work, the level of free reserves should be approximately four month's expenditure on unrestricted funds. This would equate to £72,122 based on current year expenditure. The Trustees are of the opinion that this provides:

- sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows
- adequate working capital to cover core costs
- an allowance to enable the organisation to cope and respond to unforeseen emergencies whilst specific actions are implemented.

Current free reserves amount to £84,565 and we will be working towards maintaining this level during the current financial year.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the charity is exposed and have agreed a risk management strategy which comprises :

- (i) an annual review of the risks which the charity may face;
- (ii) the establishment of systems and procedures to mitigate those risks identified in the plan; and
- (iii) the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

On behalf of the Trustees
David Farrer

10 June 2021

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Note	TOTAL Unrestricted Funds 2020	TOTAL Unrestricted Funds 2019 £
INCOMING RESOURCES			
Fees & Accommodation	2	149,776	258,229
Student Excursions		1,933	4,563
Exam Fees		2,446	3,379
Refreshments		573	1,134
Book Sales		152	233
HMRC Furlough		35,650	0
Miscellaneous		0	234
Donations		1,510	60
Bank Interest		669	686
Total Incoming Resources		<u>192,708</u>	<u>268,518</u>
RESOURCES EXPENDED			
Costs of Generating Funds			
Publicity	3	488	2,515
Charitable Expenditure			
Operating Costs	6	214,989	282,948
Governance Costs	4	890	990
Total Resources Expended		<u>216,367</u>	<u>286,453</u>
NET MOVEMENT IN FUNDS		(23,659)	(17,935)
FUND BALANCES			
Brought forward 1 September 2019		<u>108,224</u>	<u>126,159</u>
Carried forward 31 August 2020		<u><u>84,565</u></u>	<u><u>108,224</u></u>

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
BALANCE SHEET
AS AT 31 AUGUST 2020**

	Note	2020 £	2019 £
CURRENT ASSETS			
Debtors	7	680	9,318
Bank Balances		91,395	144,370
Cash in Hand		53	132
		<u>92,128</u>	<u>153,820</u>
CURRENT LIABILITIES			
Creditors	8	7,563	45,596
TOTAL NET ASSETS		<u><u>84,565</u></u>	<u><u>108,224</u></u>
FINANCED BY: ACCUMULATED SURPLUS			
Unrestricted Funds		84,565	108,224
		<u><u>84,565</u></u>	<u><u>108,224</u></u>

Approved by the Trustees on 10 June 2021

David Farrer
Treasurer

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared under the historical cost convention and include the results of the charity's operations, which are described in the Report of the Trustees and all of which are continuing. They have been prepared in accordance with 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 the Republic of Ireland (FRS 102) revised with effect from 1 January 2019.

Central Language School meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) INCOMING RESOURCES

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) PENSIONS

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

(e) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2020

1 ACCOUNTING POLICIES (continued)

(f) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 FEES & ACCOMMODATION	2020	2019
	£	£
Fees & Accommodation	153,615	262,672
Less Agents Fees	3,838	4,443
	<u>149,776</u>	<u>258,229</u>
3 COSTS OF GENERATING FUNDS	2020	2019
	£	£
Publicity, Printing and Literature	488	2,515
	<u>488</u>	<u>2,515</u>
4 GOVERNANCE COSTS OF THE CHARITY	2020	2019
	£	£
Independent examination fee	460	450
Other Administration and Professional Fees	430	540
	<u>890</u>	<u>990</u>
5 STAFF COSTS	2020	2019
	£	£
The staff costs were:		
Wages and salaries	140,343	149,029
Social Security costs	5,919	7,228
Other Pension costs	3,475	2,789
	<u>149,737</u>	<u>159,046</u>
The average number of staff employed by the charity during the year was:		
Full time principal	1	1
Part time administrators	2	2
Full time teachers	2	2
Part time teachers	4	4
	<u>9</u>	<u>9</u>

CENTRAL LANGUAGE SCHOOL CAMBRIDGE
NOTES TO THE ACCOUNTS continued
FOR THE YEAR ENDED 31 AUGUST 2020

6 OPERATING COSTS	2020	2019
	£	£
Staff Costs	149,737	159,046
Accommodation	29,545	63,653
Office Expenses	3,351	3,859
Teaching Aids & Materials	1,068	950
Equipment/website	1,028	8,710
Rent	14,833	24,070
Advertising & Marketing	674	1,422
Telecoms	731	2,024
Insurance	1,256	1,068
Travel incl airport transfers	253	276
Student Excursions	1,905	4,179
Refreshments	696	1,261
English UK	1,803	2,450
Training	2,455	868
Donations	0	230
Bank & Credit Charges	2,489	4,212
Exam Fees	2,456	3,083
Social activities	709	1,587
	<u>214,989</u>	<u>282,948</u>
7 DEBTORS	2020	2019
	£	£
Students	680	6,948
Prepayments	0	2,370
	<u>680</u>	<u>9,318</u>
8 CREDITORS	2020	2019
	£	£
Fees & accommodation received in advance	4,603	36,997
Accruals	2,960	8,599
	<u>7,563</u>	<u>45,596</u>

9 PAYMENTS TO TRUSTEES

An amount of £1,254 (2019 £781) was paid to David Farrer, a trustee of the charity, for the provision of accountancy services. No other payments were made to trustees nor were any expenses reimbursed to them.

10 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that required disclosure.

**CENTRAL LANGUAGE SCHOOL CAMBRIDGE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CENTRAL LANGUAGE SCHOOL CAMBRIDGE**

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Geoff Mann FCIE
Geoff Mann Ltd
Dee House
Highworth Avenue
Cambridge

10 June 2021