

EMMAUS SCHOOL LTD

England & Wales · Charity number 1073476

Details

Status Registered

Legal form Charitable company

Company number [03518506](#)

Registered 1999-01-25

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

Contact

Address School Lane
Staverton
Trowbridge
Wiltshire
BA14 6NZ

Phone 01225782684

Email info@emmaus-school.org.uk

Website www.emmaus-school.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE BY THE PROVISION OF A SCHOOL AND SUPPORT FOR PARENTS UNDERTAKING HOME SCHOOLING IN ACCORDANCE WITH THE DOCTRINAL BASIS OF THE 1689 BAPTIST CONFESSION OF FAITH.

Activities: Emmaus School, in Staverton near Trowbridge in Wiltshire, is a school run on Christian principles and caters for children from 5 to 16 years of age.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£431,097	£310,659	-	-
2023-08-31	£383,468	£321,029	-	-
2022-08-31	£392,529	£293,070	-	-
2021-08-31	£315,192	£281,189	-	-
2020-08-31	£283,665	£265,644	-	-

Trustees

Name	Role	Appointed
MR K C W WILTSHIRE	Chair	
Hannah Greenman		2018-09-27
Jeremy Jarvis		2025-04-01

EMMAUS SCHOOL LTD

England & Wales - Charity number 1073476

Accounts

Registered number
03518506

Charity number
1073476

Emmaus School Ltd
(A company limited by guarantee)

Report and Accounts

For the Year Ended

31 August 2024

Oakensen Limited
Chartered Accountants
Bryer Ash Business Park
Trowbridge
Wiltshire
BA14 8HE

Emmaus School Ltd
(A company limited by guarantee)
Trustees Annual Report

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the Charity for the year ended 31 August 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Emmaus School is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 February 1998, and registered as a charity with the Charity Commission for England and Wales from 25 January 1999, amended by special resolution on 22nd December 1998.

Appointment of trustees

New trustees are selected and appointed directly by the existing trustees, for a period of 3 years, following which they may stand for re-election.

Organisational structure

The company is controlled by the Management Committee (Governors), most of whom are the trustees and directors. Day to day management is delegated to the management team, which consists of the head teacher and senior staff.

Risks

The major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

OBJECTIVES AND ACTIVITIES

Objectives and activities

To advance the education of children and young people by the provision of a school and support for parents undertaking home schooling in accordance with the school's Statement of Faith.

The school aims to educate children to a high standard, in preparation for contemporary society, in a supportive and happy environment which caters for the needs of the individual.

PUBLIC BENEFIT

In setting objectives and planning activities trustees have taken note of the Charity Commission guidance on public benefit.

As a non-selective school with high teacher/pupil ratios, Emmaus School is able to provide education for pupils with moderate educational needs. This not only reduces the burden on the state system, but also ensures that these individuals exceed academic expectations in a way that would not be possible given the over-stretched resources of the state sector. Pupils leave the school literate, numerate, self-confident and employable. In the majority of cases, GCSE results exceed expectations. In the school year ending 2024, the pupils achieved excellent GCSE results. 100% of pupils achieved at least 6 GCSEs at Grades 9-4, and 100% of pupils passed GCSE Maths and English.

Such results may not have been the case without the opportunity to benefit from small class sizes, and individual attention, at minimum cost to the parents. The school offers a limited number of places for pupils who have an Education Health and Care Plan (EHCP). During the academic year ending 31 August 2024, there was one pupil with an EHCP for specific learning difficulties.

There is an increasing demand for places in the secondary department for pupils who are school refusers, and it has proved possible to re-integrate them into school life and watch them thrive.

Emmaus School Ltd
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Trustees Annual Report

The school also provides support for parents who home-school their children. This is in the form of flexi-schooling where children attend school part time while undertaking the remainder of their schooling at home, or attend lessons in subjects which require core specialist equipment such as science or food and nutrition. The school also allows private candidates to enter GCSE examinations.

The school is run as a non-profit making organisation and fees are kept to a minimum to ensure widest possible access. A means-tested fee support or assisted place scheme operates, with a range of concessions based on family need, currently amounting to 23% of total fees. In the year ending August 2024, 21 pupils (32 percent of pupils on the school roll) benefitted from this scheme.

ACHIEVEMENTS AND PERFORMANCE

During the year ending 31 August 2024, the school continued to provide high quality education for children and young people, and support for parents who home school. The School is a registered examination centre with AQA and Edexcel and provides a service for private GCSE candidates to sit their examinations.

The School provides work experience for pupils from local comprehensive schools and colleges, as well as placements for students from the UK and abroad who are in higher education. It also provides educational placements for students from selected schools, colleges and universities in Europe who wish to improve their English and experience English education.

The Headteacher has experience as a school inspector and supports other small schools in the South West, assisting them in meeting the Independent Schools Inspectorate Standards, as well as providing mentoring support for Heads of small schools in both the state and independent sectors. The Headteacher is also on the leadership team of the Christian Schools' Trust which serves independent Christian schools.

All pupils continue to benefit from the small, family atmosphere and report that they feel safe, accepted and do not experience negative peer pressure. This has a positive impact on their education and character, and stands them in good stead when they move on to sixth form or employment. The school offers a limited number of places every year to pupils who have been bullied in other settings, or who have some degree of anxiety which is alleviated by being in a smaller setting with more individual attention from teachers. The school has provided funding for a Special Educational Needs Co-ordinator who has successfully provided emotional literacy support to two pupils in the school over the year ending August 2024.

Pupils' progress is monitored by annual tests in reading and spelling which allow teachers to compare pupils to the national average in each year group. Cognitive Abilities Tests (CATs) are used annually from Year 4 to test the children's potential in the three areas of verbal, quantitative and non-verbal reasoning. In the secondary department, these tests give accurate predictions of the GCSE grades individual pupils can be expected to achieve. Since it is not possible to 'teach to the test', lessons are devoted to teaching rather than preparing pupils to perform well in tests. Pupils also take end of topic tests throughout the year and senior pupils have an annual exam week in the summer term. The attainment profile of the School is above average and, while Emmaus School does not select pupils on the basis of ability, pupils' achievement is in line with that of selective schools. Pupils with moderate special educational needs usually achieve beyond expectations, which increases their confidence and gives them the opportunity to pursue a meaningful career when they leave school.

Emmaus School Ltd
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FINANCIAL REVIEW

The Charity made an operational deficit of £27,968 (2023 surplus £50,289). The Charity had surplus restricted income of £148,406 (2023 surplus £12,150) for the building reserve. This resulted in the Charity making an overall surplus of £120,438 (2023 surplus £62,439).

The unrestricted operating fund represents the Charity's free reserves, which are retained to provide initial funding for educational support, supplies and general running costs of the school. This fund has decreased to £28,883 during the financial year (2023 decrease to £66,370).

Income of £148,406, including gift aid, was received for the Premises Appeal Fund (2023: £23,992). In commencing work on the school building extension, expenditure of £48,437 paid for from the Premises Appeal Fund created an Asset Under Construction of £48,437 held in the Premises Capital Expenditure Fund and left the Premises Appeal Fund standing at £551,155 at 31 August 2024 (£451,186 as at 31 August 2023).

RESERVES POLICY

The Trustees' aspiration is to hold at least six weeks' operating expenditure in reserve in order to meet any unforeseen day-to-day operational costs or short-term deficits in cash flow.

PLANS FOR FUTURE PERIODS

The Charity has achieved planning approval with the local council for plans to extend the school building in order to provide better facilities. The development of the site is expected to proceed imminently.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1073476
Company number: 3518506
Registered Office: School Lane, Staverton, Trowbridge, Wiltshire, BA14 6NZ

Our Advisors

Examiners: Oakens Limited, Bryer Ash Business Park, Trowbridge, Wiltshire, BA14 8HE
Bankers: Lloyds Bank, 64 Fore St, Trowbridge BA14 8EU

Directors and trustees

Director and trustee K C W Wiltshire
R J Haddow
H Greenman

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Emmaus School Limited for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;

Emmaus School Ltd
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Trustees Annual Report

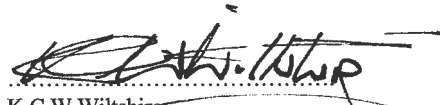
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

INDEPENDENT EXAMINER

The Annual General Meeting appointed David Oakensen FCA of Oakensen Limited as independent examiner to the Charity for the year.

This report was approved by the board on 14th May 2025


K C Wiltshire
Trustee

Emmaus School Ltd

Independent examiner's report to the members of Emmaus School Ltd

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2024, which are set out on pages 6 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Oakensen FCA
Independent Examiner
Oakensen Limited
Chartered Accountants
Bryer Ash Business Park
Trowbridge
Wiltshire
BA14 8HE

14 May 2025

Emmaus School Ltd
(A company limited by guarantee)
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	-	118,654	118,654	19,069
Income from charitable activities	3	282,691	13,370	296,061	362,175
Interest receivable		-	16,382	16,382	2,224
TOTAL INCOME AND ENDOWMENTS		282,691	148,406	431,097	383,468
EXPENDITURE ON:					
Expenditure on charitable activities	4	296,089	-	296,089	308,096
Other expenditure	5	14,570	-	14,570	12,933
TOTAL EXPENDITURE		310,659	-	310,659	321,029
Net income		(27,968)	148,406	120,438	62,439
Gross transfers between funds		-	-	-	-
		(27,968)	148,406	120,438	62,439
Reconciliation of funds:					
Total funds at 1 September 2023		56,851	451,186	508,037	445,598
Total funds at 31 August 2024		28,883	599,592	628,475	508,037

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Emmaus School Ltd
(Company number 03518506)
(A company limited by guarantee)
Balance Sheet
As at 31 August 2024

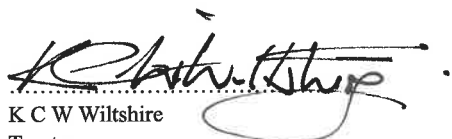
	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	6		62,184		16,419
Current assets					
Debtors	7	27,642		17,047	
Cash at bank and in hand		617,357		517,042	
		644,999		534,089	
Creditors: amounts falling due within one year	8	(51,429)		(15,192)	
Net current assets			593,570		518,897
Total assets less current liabilities			655,754		535,316
Creditors: amounts falling due after more than one year	9		(27,279)		(27,279)
Net assets			628,475		508,037
Represented by:					
Unrestricted funds	10		28,883		56,851
Restricted funds	11		599,592		451,186
Total funds			628,475		508,037

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective July 2014).


K C W Wiltshire
Trustee

Approved by the board on 14. 11. 2025

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2024

1 Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Incoming resources

School fees are recognised in the period services are provided.

Donations are recognised when the amounts have been received. Donations received are on a voluntary basis.

Resources expended

Resources expended are recognised in the period they are incurred.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	33% straight line
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Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trade debtors

Short term debtors are measured at transaction price, which is usually the invoice price, less any impairment losses for bad and doubtful debts.

Trade creditors

Short term creditors are measured at transaction price, which is usually the invoice price.

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.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Depreciation is provided at rates calculated to write down the cost of each asset to its eliminated residual value over its expected useful life.

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2024

2 Income from donations and legacies	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations - general	-	-	-	6,820
Donations - building fund	-	118,654	118,654	12,249
	<u>-</u>	<u>118,654</u>	<u>118,654</u>	<u>19,069</u>
3 Income from charitable activities	Unrestricted	Restricted	2024	2023
	£	£	£	£
Fees received	256,398	-	256,398	284,544
Gift aid	240	13,370	13,610	9,519
Grants	26,053	-	26,053	68,112
	<u>282,691</u>	<u>13,370</u>	<u>296,061</u>	<u>362,175</u>
3 Expenditure on charitable activities	Unrestricted	Restricted	2024	2023
	£	£	£	£
Educational supplies	12,048	-	12,048	10,189
Tuition fees	2,938	-	2,938	2,510
Educational trips	8,646	-	8,646	1,942
Freelance Staff Costs	19,641	-	19,641	15,820
Wages and salaries	210,189	-	210,189	224,108
Staff Training	1,751	-	1,751	2,204
Rent	1,805	-	1,805	6,874
Rates	588	-	588	550
Waste collection	857	-	857	812
Water rates	1,014	-	1,014	364
Light and heat	5,235	-	5,235	5,356
Cleaning	3,588	-	3,588	3,929
Repairs and maintenance	1,725	-	1,725	6,918
Advertising	506	-	506	2,323
Subscriptions	6,398	-	6,398	3,886
Insurance	4,548	-	4,548	4,372
Computer maintenance and software	13,202	-	13,202	11,452
Bad debts	-	-	-	2,948
Miscellaneous expenses	1,410	-	1,410	1,539
	<u>296,089</u>	<u>-</u>	<u>296,089</u>	<u>308,096</u>
4 Other expenditure	Unrestricted	Restricted	2024	2023
	£	£	£	£
Office supplies	3,103	-	3,103	2,736
Telephone	880	-	880	1,514
Accountancy	1,935	-	1,935	1,700
Legal and professional	-	-	-	747
Bookkeeping	1,116	-	1,116	800
Payroll	777	-	777	815
Bank charges	308	-	308	263
Depreciation	6,451	-	6,451	4,358
	<u>14,570</u>	<u>-</u>	<u>14,570</u>	<u>12,933</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2024

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024	2023
	£	£
This is stated after charging:		
Staff salaries and wages	194,315	209,115
Employer's NI	4,392	3,796
Pension contributions	11,482	11,197
	<u>210,189</u>	<u>224,108</u>

No employees had employee benefits in excess of £60,000 (2023: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The number of staff in the year was 18 (2023: 17), all of whom were involved in the running of the charitable activities.

6 Tangible fixed assets

	Assets under the course of construction	Equipment	Total
	£	£	£
Cost			
At 1 September 2023	-	40,121	40,121
Additions	48,437	3,780	52,217
At 31 August 2024	<u>48,437</u>	<u>43,901</u>	<u>92,338</u>
Depreciation			
At 1 September 2023	-	23,710	23,710
Charge for the year	-	6,444	6,444
At 31 August 2024	<u>-</u>	<u>30,154</u>	<u>30,154</u>
Net book value			
At 31 August 2024	<u>48,437</u>	<u>13,747</u>	<u>62,184</u>
At 31 August 2023	<u>-</u>	<u>16,411</u>	<u>16,411</u>

7 Debtors

	2024	2023
	£	£
Fees receivable	22,201	15,185
Prepayments	5,441	1,862
	<u>27,642</u>	<u>17,047</u>

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security costs	907	1,389
Accruals	3,093	3,491
Deferred income	47,429	10,312
	<u>51,429</u>	<u>15,192</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2024

9 Creditors: amounts falling due after one year	2024		2023	
	£		£	
Deferred income	27,279		27,279	
10 Unrestricted funds	Balance as at	Incoming	Outgoing	Balance as at
	1 September	resources &	expenditure &	31 August
	2023	transfers	transfers	2024
	£	£	£	£
Charitable funds	56,851	282,691	(310,659)	28,883
	<u>56,851</u>	<u>282,691</u>	<u>(310,659)</u>	<u>28,883</u>
11 Restricted funds	Balance as at	Incoming	Outgoing	Balance as at
	1 September	resources &	expenditure &	31 August
	2023	transfers	transfers	2024
	£	£	£	£
Premises Appeal Fund	451,186	148,406	(48,437)	551,155
Premises Capital Expenditure	-	48,437	-	48,437
	<u>451,186</u>	<u>196,843</u>	<u>(48,437)</u>	<u>599,592</u>

The Premises Appeal fund is for the plan to extend the school building. The Premises Capital Expenditure fund is capital expenditure incurred in relation to the school building extension.

12 Company limited by guarantee

The company is limited by guarantee, not having a share capital. Every member of the company undertakes to contribute such amounts as may be required (not exceeding £1) to the assets of the company should it be wound up while he or she is a member, or within one year after he or she ceases to be a member, for payments of the company's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves.

13 Analysis of net assets between funds

	Fixed	Net current	Total
	assets	assets	£
	£	£	£
Restricted funds	48,437	551,155	599,592
Unrestricted funds	13,747	15,136	28,883
Net assets at the end of the year	<u>62,184</u>	<u>593,570</u>	<u>628,475</u>

EMMAUS SCHOOL LTD

England & Wales - Charity number 1073476

Accounts

Registered number
03518506

Charity number
1073476

Emmaus School Ltd
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Report and Accounts

For the Year Ended

31 August 2023

Oakensen Limited
Chartered Accountants
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Wiltshire
BA14 8HE

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Trustees Annual Report

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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Appointment of trustees

New trustees are selected and appointed directly by the existing trustees, for a period of 3 years, following which they may stand for re-election.

Organisational structure

The company is controlled by the Management Committee (Governors), most of whom are the trustees and directors. Day to day management is delegated to the management team, which consists of the head teacher and senior staff.

Risks

The major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

OBJECTIVES AND ACTIVITIES

Objectives and activities

To advance the education of children and young people by the provision of a school and support for parents undertaking home schooling in accordance with the school's Statement of Faith.

The school aims to educate children to a high standard, in preparation for contemporary society, in a supportive and happy environment which caters for the needs of the individual.

PUBLIC BENEFIT

In setting objectives and planning activities trustees have taken note of the Charity Commission guidance on public benefit.

As a non-selective school with high teacher/pupil ratios, Emmaus School is able to provide education for pupils with moderate educational needs. This not only reduces the burden on the state system, but also ensures that these individuals exceed academic expectations in a way that would not be possible given the over-stretched resources of the state sector. Pupils leave the school literate, numerate, self-confident and employable. In the majority of cases GCSE results exceed expectations. In the school year ending 2023, the pupils achieved excellent GCSE results. 100% of pupils achieved at least 6 GCSEs at Grades 9-4, and 100% of pupils passed GCSE Maths and English.

Such results may not have been the case without the opportunity to benefit from small class sizes, and individual attention, at minimum cost to the parents. The school offers a limited number of places for pupils who have an Education Health and Care Plan (EHCP). During the academic year ending 31 August 2023, there was one pupil with an EHCP for specific learning difficulties.

There is an increasing demand for places in the secondary department for pupils who are school refusers, and it has proved possible to re-integrate them into school life and watch them thrive.

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(A company limited by guarantee)
Trustees Annual Report

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The school is run as a non-profit making organisation and fees are kept to a minimum to ensure widest possible access. A means-tested fee support scheme operates, with a range of concessions based on family need, currently amounting to 18% of total fees. In the year ending August 2023, 15 pupils (25 percent of pupils on the school roll) benefitted from this scheme.

ACHIEVEMENTS AND PERFORMANCE

During the year ending 31 August 2023, the school continued to provide high quality education for children and young people, and support for parents who home school. The School is a registered examination centre with AQA and Edexcel and provides a service for private GCSE candidates to sit their examinations.

The School provides work experience for pupils from local comprehensive schools and colleges, as well as placements for students from the UK and abroad who are in higher education. It also provides educational placements for students from selected schools, colleges and universities in Europe who wish to improve their English and experience English education.

The Headteacher has experience as a school inspector and supports other small schools in the South West, assisting them in meeting the Independent Schools Inspectorate Standards, as well as providing mentoring support for Heads of small schools in both the state and independent sectors. The Headteacher is also on the leadership team of the Christian Schools' Trust which serves independent Christian schools.

All pupils continue to benefit from the small, family atmosphere and report that they feel safe, accepted and do not experience negative peer pressure. This has a positive impact on their education and character, and stands them in good stead when they move on to sixth form or employment. The school offers a limited number of places every year to pupils who have been bullied in other settings, or who have some degree of anxiety, which is alleviated by being in a smaller setting with more individual attention from teachers. The school has provided funding for a Special Educational Needs Co-ordinator who has successfully provided emotional literacy support to a number of pupils in the school over the year ending August 2023.

Pupils' progress is monitored by annual tests in reading and spelling which allow teachers to compare pupils to the national average in each year group. Cognitive Abilities Tests (CATs) are used annually from Year 4 to test the children's potential in the three areas of verbal, quantitative and non-verbal reasoning. In the secondary department, these tests give accurate predictions of the GCSE grades individual pupils can be expected to achieve. Since it is not possible to 'teach to the test', lessons are devoted to teaching rather than preparing pupils to perform well in tests. Pupils also take end of topic tests throughout the year and senior pupils have an annual exam week in the summer term. The attainment profile of the School is above average and, while Emmaus School does not select pupils on the basis of ability, pupils' achievement is in line with that of selective schools. Pupils with moderate special educational needs usually achieve beyond expectations, which increases their confidence and gives them the opportunity to pursue a meaningful career when they leave school.

Emmaus School Ltd
(A company limited by guarantee)
Trustees Annual Report

FINANCIAL REVIEW

The Charity made an operational surplus of £50,289 (2022 deficit £7,682). The Charity had surplus restricted income of £12,150 (2022 surplus £107,141) for the building reserve. This resulted in the Charity making an overall surplus of £62,439 (2022 surplus £99,459).

The unrestricted operating fund represents the Charity's free reserves, which are retained to provide initial funding for educational support, supplies and general running costs of the school. This fund has decreased to £66,370 during the financial year (2022 decrease to £77,746).

RESERVES POLICY

The Trustees' aspiration is to hold at least six weeks' operating expenditure in reserve in order to meet any unforeseen day-to-day operational costs or short-term deficits in cash flow. The surpluses achieved over the last few years make this achievable. Pupil numbers fell during the Covid Pandemic and expenditure has had to be carefully controlled to maintain these reserves. Pupil numbers are now gradually rising again.

PLANS FOR FUTURE PERIODS

The Charity has entered the planning approval process with the local council with plans to extend the school building in order to provide better facilities. The development of the site is expected to proceed when approval is given and as soon as funds permit.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1073476
Company number: 3518506
Registered Office: School Lane, Staverton, Trowbridge, Wiltshire. BA14 6NZ

Our Advisors

Examiners: Oakens Limited, Bryer Ash Business Park, Trowbridge, Wiltshire, BA14 8HE
Bankers: Lloyds Bank, 64 Fore St, Trowbridge BA14 8EU

Directors and trustees

Director and trustee K C W Wiltshire
R J Haddow
H Greenman

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Emmaus School Limited for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

INDEPENDENT EXAMINER

The Annual General Meeting appointed David Oakensen FCA of Oakensen Limited as independent examiner to the Charity for the year.

This report was approved by the board on 23. MAY. 2024



K C W Wiltshire
Trustee

Emmaus School Ltd

Independent examiner's report to the members of Emmaus School Ltd

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2023, which are set out on pages 6 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Oakensen FCA
Independent Examiner
Oakensen Limited
Chartered Accountants
Bryer Ash Business Park
Trowbridge
Wiltshire
BA14 8HE

Emmaus School Ltd
(A company limited by guarantee)
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	6,820	12,249	19,069	114,178
Income from charitable activities	3	352,656	9,519	362,175	278,329
Interest receivable		-	2,224	2,224	22
TOTAL INCOME AND ENDOWMENTS		<u>359,476</u>	<u>23,992</u>	<u>383,468</u>	<u>392,529</u>
EXPENDITURE ON:					
Expenditure on charitable activities	4	305,773	-	308,096	280,364
Fundraising and publicity		-	2,323	-	-
Depreciation		-	-	-	-
Other expenditure	5	12,933	-	12,933	12,706
TOTAL EXPENDITURE		<u>318,706</u>	<u>2,323</u>	<u>321,029</u>	<u>293,070</u>
Net income		40,770	21,669	62,439	99,459
Gross transfers between funds		(61,665)	61,665	-	-
		<u>(20,895)</u>	<u>83,334</u>	<u>62,439</u>	<u>99,459</u>
Reconciliation of funds:					
Total funds at 1 September 2022		77,746	367,852	445,598	346,139
Total funds at 31 August 2023		<u>56,851</u>	<u>451,186</u>	<u>508,037</u>	<u>445,598</u>

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Emmaus School Ltd
(Company number 03518506)
(A company limited by guarantee)
Balance Sheet
As at 31 August 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	6		16,419		2,946
Current assets					
Debtors	7	17,047		18,463	
Cash at bank and in hand		517,042		465,446	
		534,089		483,909	
Creditors: amounts falling due within one year	8	(15,192)		(13,978)	
Net current assets			518,897		469,931
Total assets less current liabilities			535,316		472,877
Creditors: amounts falling due after more than one year	9		(27,279)		(27,279)
Net assets			508,037		445,598
Represented by:					
Unrestricted funds	10		56,851		77,746
Restricted funds	11		451,186		367,852
Total funds			508,037		445,598

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

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective July 2014).



K C W Wiltshire
Trustee

Approved by the board on

23 - May - 2024

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2023

1 Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Incoming resources

School fees are recognised in the period services are provided.

Donations are recognised when the amounts have been received. Donations received are on a voluntary basis.

Resources expended

Resources expended are recognised in the period they are incurred.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	33% straight line
-----------	-------------------

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trade debtors

Short term debtors are measured at transaction price, which is usually the invoice price, less any impairment losses for bad and doubtful debts.

Trade creditors

Short term creditors are measured at transaction price, which is usually the invoice price.

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.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2023

2 Income from donations and legacies	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations - general	6,820	-	6,820	3,800
Donations - building fund	-	12,249	12,249	110,378
	<u>6,820</u>	<u>12,249</u>	<u>19,069</u>	<u>114,178</u>
3 Income from charitable activities	Unrestricted	Restricted	2023	2022
	£	£	£	£
Fees received	284,544	-	284,544	210,850
Gift aid	-	9,519	9,519	13,230
Grants	68,112	-	68,112	54,249
	<u>352,656</u>	<u>9,519</u>	<u>362,175</u>	<u>278,329</u>
3 Expenditure on charitable activities	Unrestricted	Restricted	2023	2022
	£	£	£	£
Educational supplies	10,189	-	10,189	11,154
Tuition fees	2,510	-	2,510	1,772
Educational trips	1,942	-	1,942	2,806
Freelance Staff Costs	15,820	-	15,820	13,594
Wages and salaries	224,108	-	224,108	194,258
Staff Training	2,204	-	2,204	1,816
Rent and room hire	6,874	-	6,874	5,514
Rates	550	-	550	782
Waste collection	812	-	812	814
Water rates	364	-	364	405
Light and heat	5,356	-	5,356	3,799
Cleaning	3,929	-	3,929	3,118
Repairs and maintenance	6,918	-	6,918	4,629
Fundraising and publicity	-	2,323	2,323	3,259
Subscriptions	3,886	-	3,886	5,365
Insurance	4,372	-	4,372	3,680
Computer maintenance and software	11,452	-	11,452	10,426
Bad debts	2,948	-	2,948	12,436
Miscellaneous expenses	1,539	-	1,539	737
	<u>305,773</u>	<u>2,323</u>	<u>308,096</u>	<u>280,364</u>
4 Other expenditure	Unrestricted	Restricted	2023	2022
	£	£	£	£
Office supplies	2,736	-	2,736	3,270
Telephone	1,514	-	1,514	2,455
Accountancy	1,700	-	1,700	1,500
Legal and professional	747	-	747	-
Bookkeeping	800	-	800	1,500
Payroll	815	-	815	270
Bank charges	263	-	263	253
Depreciation	4,358	-	4,358	3,458
	<u>12,933</u>	<u>-</u>	<u>12,933</u>	<u>12,706</u>

Emmaus School Ltd

(A company limited by guarantee)

Notes to the Accounts**For the year ended 31 August 2023****5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

	2023	2022
	£	£
This is stated after charging:		
Staff salaries and wages	209,115	180,642
Employer's NI	3,796	3,162
Pension contributions	11,197	10,454
	<u>224,108</u>	<u>194,258</u>

No employees had employee benefits in excess of £60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The number of staff in the year was 17 (2022: 15), all of whom were involved in the running of the charitable activities.

6 Tangible fixed assets

	Equipment
	£
Cost	
At 1 September 2022	22,291
Additions	17,831
At 31 August 2023	<u>40,122</u>
Depreciation	
At 1 September 2022	19,345
Charge for the year	4,358
At 31 August 2023	<u>23,703</u>
Net book value	
At 31 August 2023	<u>16,419</u>
At 31 August 2022	<u>2,946</u>

7 Debtors

	2023	2022
	£	£
Fees receivable	15,185	16,693
Prepayments	1,862	1,770
	<u>17,047</u>	<u>18,463</u>

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security costs	1,389	1,143
Accruals and deferred income	3,491	4,274
Other creditors	10,312	8,561
	<u>15,192</u>	<u>13,978</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2023

9 Creditors: amounts falling due after one year	2023	2022
	£	£
Other creditors	<u>27,279</u>	<u>27,279</u>

10 Unrestricted funds	Balance as at	Incoming	Outgoing	Balance as at
	1 September	resources &	expenditure &	31 August
	2022	transfers	transfers	2023
	£	£	£	£
Charitable funds	77,746	297,811	(318,706)	56,851
	<u>77,746</u>	<u>297,811</u>	<u>(318,706)</u>	<u>56,851</u>

11 Restricted funds	Balance as at	Incoming	Outgoing	Balance as at
	1 September	resources &	expenditure &	31 August
	2022	transfers	transfers	2023
	£	£	£	£
Grants	-	68,112	(68,112)	-
Premises Appeal Fund	367,852	23,992	59,342	451,186
	<u>367,852</u>	<u>92,104</u>	<u>(8,770)</u>	<u>451,186</u>

The Premises Appeal fund is for the plan to extend the school building.

12 Company limited by guarantee

The company is limited by guarantee, not having a share capital. Every member of the company undertakes to contribute such amounts as may be required (not exceeding £1) to the assets of the company should it be wound up while he or she is a member, or within one year after he or she ceases to be a member, for payments of the company's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves.

13 Analysis of net assets between funds

	Fixed	Net current	Total
	assets	assets	£
	£	£	£
Restricted funds	-	451,186	451,186
Unrestricted funds	16,419	40,432	56,851
Net assets at the end of the year	<u>16,419</u>	<u>518,897</u>	<u>508,037</u>

EMMAUS SCHOOL LTD

England & Wales - Charity number 1073476

Accounts

Registered number
03518506

Charity number
1073476

Emmaus School Ltd
(A company limited by guarantee)

Report and Accounts

For the Year Ended

31 August 2022

Oakensen Limited
Chartered Accountants
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Emmaus School is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 February 1998, and registered as a charity with the Charity Commission for England and Wales from 25 January 1999, amended by special resolution on 22nd December 1998.

Appointment of trustees

New trustees are selected and appointed directly by the existing trustees, for a period of 3 years, following which they may stand for re-election.

Organisational structure

The company is controlled by the Management Committee (Governors), most of whom are the trustees and directors. Day to day management is delegated to the management team, which consists of the head teacher and senior staff.

Risks

The major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

OBJECTIVES AND ACTIVITIES

Objectives and activities

To advance the education of children and young people by the provision of a school and support for parents undertaking home schooling in accordance with the school's Statement of Faith.

The school aims to educate children to a high standard, in preparation for contemporary society, in a supportive and happy environment which caters for the needs of the individual.

PUBLIC BENEFIT

In setting objectives and planning activities trustees have taken note of the Charity Commission guidance on public benefit.

As a non-selective school with high teacher/pupil ratios, Emmaus School is able to provide education for pupils with moderate educational needs. This not only reduces the burden on the state system, but also ensures that these individuals exceed academic expectations in a way that would not be possible given the over-stretched resources of the state sector. Pupils leave the school literate, numerate, self-confident and employable. In the majority of cases GCSE results exceed expectations. In the school year ending 2022, the school was ranked as the top independent school in Wiltshire and the 33rd best independent school in England, based on the excellent GCSE results. 100% of pupils achieved grade 6 or above in all the exams taken, and 100% of pupils achieved 5 or more grades at 9-7.

Such results may not have been the case without the opportunity to benefit from small class sizes, and individual attention, at minimum cost to the parents. The school offers a limited number of places for pupils who have an Education Health and Care Plan (EHCP). During the academic year ending 31 August 2022, there was one pupil with an EHCP who, despite significant health issues (Duchenne Muscular Dystrophy), is making academic progress beyond expectations due to the small setting, dedicated staff and emphasis on individual learning.

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

The school also provides support for parents who home-school their children. This is in the form of flexi-schooling where children attend school part time while undertaking the remainder of their schooling at home, or attend lessons in subjects which require core specialist equipment such as science or food and nutrition. The school also allows private candidates to enter GCSE examinations.

The school is run as a non-profit making organisation and fees are kept to a minimum to ensure widest possible access. A means-tested fee support scheme operates, with a range of concessions based on family need, currently amounting to 15% of total fees. In the year ending August 2022, 15 pupils (25 percent of pupils on the school roll) benefitted from this scheme.

ACHIEVEMENTS AND PERFORMANCE

During the year ending 31 August 2022, the school continued to provide high quality education for children and young people, and support for parents who home school. The School is a registered examination centre with AQA and Edexcel and provides a service for private GCSE candidates to sit their examinations.

The School provides work experience for pupils from local comprehensive schools, as well as placements for students from the UK and abroad who are in higher education. It also provides educational placements for pupils from selected schools in Europe who wish to improve their English and experience English education.

The Headteacher has experience as a school inspector and supports other small schools in the South West, assisting them in meeting the Independent Schools Inspectorate Standards, as well as providing mentoring support for Heads of small schools in both the state and independent sectors. The Headteacher is also on the leadership team of the Christian Schools' Trust which serves independent Christian schools.

All pupils continue to benefit from the small, family atmosphere and report that they feel safe, accepted and do not experience negative peer pressure. This has a positive impact on their education and character, and stands them in good stead when they move on to sixth form, further education at college or employment. The school offers a limited number of places every year to pupils who have been bullied in other settings, or who have some degree of anxiety, which is alleviated by being in a smaller setting with more individual attention from teachers. The school has provided funding for a Special Educational Needs Co-ordinator who has successfully provided emotional literacy support to a number of pupils in the school over the year ending August 2022.

Pupils' progress is monitored by annual tests in reading and spelling which allow teachers to compare pupils to the national average in each year group. Cognitive Abilities Tests (CATs) are used annually from Year 4 to test the children's potential in the three areas of verbal, quantitative and non-verbal reasoning. In the secondary department, these tests give accurate predictions of the GCSE grades individual pupils can be expected to achieve. Since it is not possible to 'teach to the test', lessons are devoted to teaching rather than preparing pupils to perform well in tests. Pupils also take end of topic tests throughout the year and senior pupils have an annual exam week in the summer term. The attainment profile of the School is above average and, while Emmaus School does not select pupils on the basis of ability, pupils' achievement is in line with that of selective schools.

GCSE examination results were excellent in the summer session of June 2022, such that Emmaus School was ranked the top independent school in Wiltshire and the 33rd best independent school in England, based on these results. The GCSE results maintained the school's long established record of above average results.

Emmaus School Ltd
(A company limited by guarantee)
Trustees Annual Report

FINANCIAL REVIEW

The Charity made an operational deficit of £7,682 (2021 surplus £28,844). The Charity had surplus restricted income of £107,141 (2021 surplus £5,159) for the building reserve. This resulted in the Charity making an overall surplus of £99,459 (2021 surplus £34,003).

The unrestricted operating fund represents the Charity's free reserves, which are retained to provide initial funding for educational support, supplies and general running costs of the school. This fund has decreased to £77,746 during the financial year (2021 increase £85,428).

RESERVES POLICY

The Trustees' aspiration is to hold at least six weeks' operating expenditure in reserve in order to meet any unforeseen day-to-day operational costs or short-term deficits in cash flow. The surpluses achieved over the last few years make this achievable. Pupil numbers fell during the Covid Pandemic and expenditure has had to be carefully controlled to maintain these reserves. Pupil numbers are now gradually rising again.

PLANS FOR FUTURE PERIODS

The Charity is actively pursuing plans to extend the school building in order to provide better facilities and expand its current capacity. Fund-raising to achieve this end is ongoing.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1073476
Company number: 3518506
Registered Office: School Lane, Staverton, Trowbridge, Wiltshire, BA14 6NZ

Our Advisors

Examiners: Oakens Limited, 31 Stallard Street, Trowbridge, Wiltshire, BA14 9AA
Bankers: Lloyds Bank, 64 Fore St, Trowbridge BA14 8EU

Directors and trustees

Director and trustee K C W Wiltshire
R J Haddow
H Greenman

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Emmaus School Limited for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

INDEPENDENT EXAMINER

The Annual General Meeting appointed David Oakensen FCA of Oakensen Limited as independent examiner to the Charity for the year.

This report was approved by the board on *24. May. 2023.*


K C Wiltshire
Trustee

Emmaus School Ltd

Independent examiner's report to the members of Emmaus School Ltd

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2022, which are set out on pages 6 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

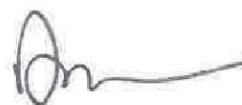
Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Oakensen FCA
Independent Examiner
Oakensen Limited
Chartered Accountants
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

24 May 2023

Emmaus School Ltd
(A company limited by guarantee)
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	3,800	110,378	114,178	45,350
Income from charitable activities	3	278,329	-	278,329	269,816
Interest receivable		-	22	22	26
TOTAL INCOME AND ENDOWMENTS		282,129	110,400	392,529	315,192
EXPENDITURE ON:					
Expenditure on charitable activities	4	277,105	-	280,364	269,087
Fundraising and publicity		-	3,259	-	-
Depreciation		-	-	-	-
Other expenditure	5	12,706	-	12,706	12,102
TOTAL EXPENDITURE		289,811	3,259	293,070	281,189
Net income		(7,682)	107,141	99,459	34,003
Gross transfers between funds		-	-	-	-
		(7,682)	107,141	99,459	34,003
Reconciliation of funds:					
Total funds at 1 September 2021		85,428	260,711	346,139	312,136
Total funds at 31 August 2022		77,746	367,852	445,598	346,139

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Emmaus School Ltd
(Company number 03518506)
(A company limited by guarantee)
Balance Sheet
As at 31 August 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	6	2,946	4,404
Current assets			
Debtors	7	18,463	4,470
Cash at bank and in hand		465,446	341,034
		<u>483,909</u>	<u>345,504</u>
Creditors: amounts falling due within one year	8	(13,978)	(3,769)
Net current assets		<u>469,931</u>	<u>341,735</u>
Total assets less current liabilities		<u>472,877</u>	<u>346,139</u>
Creditors: amounts falling due after more than one year	9	(27,279)	-
Net assets		<u>445,598</u>	<u>346,139</u>
Represented by:			
Unrestricted funds	10	77,746	85,428
Restricted funds	11	367,852	260,711
Total funds		<u>445,598</u>	<u>346,139</u>

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

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective July 2014).



K C W Wiltshire
Trustee

Approved by the board on 24. MAY. 2023

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2022

1 Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Incoming resources

School fees are recognised in the period services are provided.

Donations are recognised when the amounts have been received. Donations received are on a voluntary basis.

Resources expended

Resources expended are recognised in the period they are incurred.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	33% straight line
-----------	-------------------

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trade debtors

Short term debtors are measured at transaction price, which is usually the invoice price, less any impairment losses for bad and doubtful debts.

Trade creditors

Short term creditors are measured at transaction price, which is usually the invoice price.

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.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2022

2 Income from donations and legacies	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations - general	3,800	-	3,800	40,217
Donations - building fund	-	110,378	110,378	5,133
	<u>3,800</u>	<u>110,378</u>	<u>114,178</u>	<u>45,350</u>
3 Income from charitable activities	Unrestricted	Restricted	2022	2021
	£	£	£	£
Fees received	210,850	-	210,850	257,846
Gift aid	13,230	-	13,230	-
Grants	54,249	-	54,249	11,970
	<u>278,329</u>	<u>-</u>	<u>278,329</u>	<u>269,816</u>
3 Expenditure on charitable activities	Unrestricted	Restricted	2022	2021
	£	£	£	£
Educational supplies	11,154	-	11,154	11,112
Tuition fees	1,772	-	1,772	1,414
Educational trips	2,806	-	2,806	84
Freelance Staff Costs	13,594	-	13,594	22,808
Wages and salaries	194,258	-	194,258	178,327
Staff Training	1,816	-	1,816	1,349
Rent	5,514	-	5,514	2,702
Rates	782	-	782	846
Waste collection	814	-	814	1,177
Water rates	405	-	405	662
Light and heat	3,799	-	3,799	5,320
Cleaning	3,118	-	3,118	3,103
Repairs and maintenance	4,629	-	4,629	4,987
Fundraising and publicity	-	3,259	3,259	3,392
Subscriptions	5,365	-	5,365	5,401
Insurance	3,680	-	3,680	3,620
Computer maintenance and software	10,426	-	10,426	9,820
Bad debts	12,436	-	12,436	12,632
Miscellaneous expenses	737	-	737	331
	<u>277,105</u>	<u>3,259</u>	<u>280,364</u>	<u>269,087</u>
4 Other expenditure	Unrestricted	Restricted	2022	2021
	£	£	£	£
Office supplies	2,667	-	2,667	2,855
Telephone	3,058	-	3,058	3,460
Accountancy	1,500	-	1,500	1,212
Bookkeeping	1,500	-	1,500	900
Payroll	270	-	270	-
Bank charges	253	-	253	240
Depreciation	3,458	-	3,458	3,435
	<u>12,706</u>	<u>-</u>	<u>12,706</u>	<u>12,102</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2022

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022	2021
	£	£

This is stated after charging:

Staff salaries and wages	180,642	160,807
Employer's NI	3,162	7,023
Pension contributions	10,454	10,497
	194,258	178,327

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The number of staff in the year was 15 (2021: 15), all of whom were involved in the running of the charitable activities.

6 Tangible fixed assets

	Equipment
	£
Cost	
At 1 September 2021	20,291
Additions	2,000
At 31 August 2022	22,291
Depreciation	
At 1 September 2021	15,887
Charge for the year	3,458
At 31 August 2022	19,345
Net book value	
At 31 August 2022	2,946
At 31 August 2021	4,404

7 Debtors

	2022	2021
	£	£

Fees receivable	16,693	3,119
Prepayments	1,770	1,351
	18,463	4,470

8 Creditors: amounts falling due within one year

	2022	2021
	£	£

Other taxes and social security costs	1,143	1,159
Accruals and deferred income	4,274	2,610
Other creditors	8,561	-
	13,978	3,769

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2022

9 Creditors: amounts falling due after one year			2022	2021
			£	£
Other creditors			27,279	-

10 Unrestricted funds	Balance as at 1 September 2021	Incoming resources & transfers	Outgoing expenditure & transfers	Balance as at 31 August 2022
	£	£	£	£
Charitable funds	85,428	282,129	(289,811)	77,746
	<u>85,428</u>	<u>282,129</u>	<u>(289,811)</u>	<u>77,746</u>

11 Restricted funds	Balance as at 1 September 2021	Incoming resources & transfers	Outgoing expenditure & transfers	Balance as at 31 August 2022
	£	£	£	£
Grants	-	54,249	(54,249)	-
Premises Appeal Fund	260,711	110,400	(3,259)	367,852
	<u>260,711</u>	<u>164,649</u>	<u>(57,508)</u>	<u>367,852</u>

The Premises Appeal fund is for the plan to extend the school building.

12 Company limited by guarantee

The company is limited by guarantee, not having a share capital. Every member of the company undertakes to contribute such amounts as may be required (not exceeding £1) to the assets of the company should it be wound up while he or she is a member, or within one year after he or she ceases to be a member, for payments of the company's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves.

13 Analysis of net assets between funds

	Fixed assets	Net current assets	Total
	£	£	£
Restricted funds	-	367,852	367,852
Unrestricted funds	2,946	74,800	77,746
Net assets at the end of the year	<u>2,946</u>	<u>469,931</u>	<u>445,598</u>

EMMAUS SCHOOL LTD

England & Wales - Charity number 1073476

Accounts

Registered number
03518506

Charity number
1073476

Emmaus School Ltd
(A company limited by guarantee)

Report and Accounts

For the Year Ended

31 August 2021

Munro Audit Limited
Chartered Accountants & Registered Auditors
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

Emmaus School Ltd
(A company limited by guarantee)
Trustees Annual Report

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the Charity for the year ended 31 August 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Emmaus School is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 February 1998, and registered as a charity with the Charity Commission for England and Wales from 25 January 1999, amended by special resolution on 22nd December 1998.

Appointment of trustees

New trustees are selected and appointed directly by the existing trustees, for a period of 3 years, following which they may stand for re-election.

Organisational structure

The company is controlled by the Management Committee (Governors), most of whom are the trustees and directors. Day to day management is delegated to the management team, which consists of the head teacher and senior staff.

Risks

The major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

OBJECTIVES AND ACTIVITIES

Objectives and activities

To advance the education of children and young people by the provision of a school and support for parents undertaking home schooling in accordance with the school's Statement of Faith.

PUBLIC BENEFIT

In setting objectives and planning activities trustees have taken note of the Charity Commission guidance on public benefit.

As a non-selective school with high teacher/pupil ratios, Emmaus School is able to provide education for pupils with moderate educational needs. This not only reduces the burden on the state system, but also ensures that these individuals exceed academic expectations in a way that would not be possible given the over-stretched resources of the state sector. Pupils leave the school literate, numerate, self-confident and employable. In the majority of cases GCSE results exceed expectations. This may not have been the case without the opportunity to benefit from small class sizes, and individual attention, at minimum cost to the parents. The school offers a limited number of places for pupils who have an Education Health and Care Plan (EHCP). During the academic year ending 31 August 2020, there was 1 pupil with an EHCP who, despite their significant health issues, is making academic progress beyond expectations due to the small setting and emphasis on individual learning. This pupil has Duchenne Muscular Dystrophy and enjoys the family atmosphere.

Support is also provided for parents who home school their children. This is in the form of flexi-schooling where children attend school part time or attend lessons in subjects which require more specialist equipment such as science or food and nutrition. The School also allows private candidates to enter GCSE examinations.

Emmaus School Ltd
(A company limited by guarantee)
Trustees Annual Report

The school is run as a non-profit making organisation and fees are kept to a minimum to ensure widest possible access. A means tested assisted-places scheme operates and currently a range of concessions amounting to 10% of total fees applies and 12 pupils (23% of pupils on the roll) benefited from this.

The school aims to educate children to a high standard, in preparation for contemporary society, in a supportive and happy environment which caters for the needs of the individual.

ACHIEVEMENTS AND PERFORMANCE

During the year ended 31 August 2021, the school continued to provide education for children and young people, and support for parents who home school. The School is a registered examination centre with AQA and Edexcel and provides a service for private GCSE candidates so that they can sit their examinations.

The School provides work experience for pupils from local comprehensive schools, as well as placements for students from the UK and abroad who are in higher education.

The headteacher has experience as a school inspector and now supports other small schools in the South West, assisting them in meeting the Independent Schools Standards, as well as providing mentoring support for headteachers of small schools in both the state and independent sector. The Headteacher is also on the leadership team of the Christian Schools' Trust which serves independent Christian schools nationwide.

All pupils continue to benefit from the small, family atmosphere and pupils say that they feel safe and they appreciate that they are accepted and don't suffer from negative peer pressure. This has a positive impact on their education and character, and stands them in good stead when they move on to sixth form or employment. The school offers a limited number of places every year to pupils who have been bullied in other settings, or who have some degree of anxiety which is alleviated by being in a smaller setting with more individual attention from teachers.

Pupils' progress is monitored by annual tests in reading and spelling which allow teachers to compare pupils to the national average in each year group. The Cognitive Abilities Test (GL Assessment) is used annually from Year 4 to test the children's potential in the 3 areas of verbal, quantitative and non-verbal reasoning and, in the secondary department, these tests give accurate predictions of the GCSE grades individual pupils can be expected to achieve. Since it is not possible to 'teach to the test', lessons are devoted to teaching rather than preparing pupils to perform well in tests. Pupils also take end of topic tests throughout the year and senior pupils have an annual exam week in the summer term. The attainment profile of the School is above average and, although Emmaus School does not select pupils on the basis of ability, pupils' achievement is in line with that of selective schools.

GCSE results: GCSE examinations were cancelled for summer session of June 2021, but pupils received centre assessed grades instead. The results maintained the School's long established record of above average results.

FINANCIAL REVIEW

The Charity made an operational surplus of £28,844 (2020 - £13,568). The Charity had surplus restricted income of £5,159 for the building reserve. This resulted in the Charity making an overall surplus of £34,003 (2020 - £18,021).

The unrestricted operating fund represents the Charity's free reserves, which are retained to provide initial funding for educational support, supplies and general running costs of the school. This fund has increased to £85,428 during the financial year.

Emmaus School Ltd
(A company limited by guarantee)
Trustees Annual Report

RESERVES POLICY

Reserves Policy - the Trustees' aspiration is to hold at least six weeks' operating expenditure in reserve in order to meet any unforeseen day-to-day operational costs or short-term deficits in cash flow. The surpluses achieved over the last few years make this an achievable aspiration, however, pupil numbers have fallen due to the Covid Pandemic and expenditure has to be carefully controlled for these reserves to be maintained.

PLANS FOR FUTURE PERIODS

In March 2016 the Charity gained planning approval for the plans to extend the school building. The development of the site, in order to provide better facilities and expand its current capacity, is expected to proceed as soon as funds permit. A fund raising campaign to achieve this end is ongoing.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1073476
Company number: 3518506
Registered Office: School Lane, Staverton, Trowbridge, Wiltshire, BA14 6NZ

Our Advisors

Examiners: Oakensen Limited, 31 Stallard Street, Trowbridge, Wiltshire, BA14 9AA
Bankers: Lloyds Bank, 64 Fore St, Trowbridge BA14 8EU

Directors and trustees

Director and trustee K C W Wiltshire
H Greenman
R J Haddow

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Emmaus School Limited for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

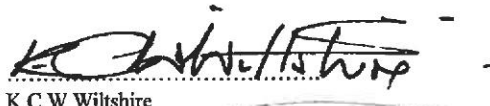
Emmaus School Ltd
(A company limited by guarantee)
Trustees Annual Report

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

INDEPENDENT EXAMINER

The Annual General Meeting appointed David Oakensen FCA of Munro Audit Limited as independent examiner to the Charity for the year.

This report was approved by the board on *26.05.2022.*


K C W Wiltshire
Trustee

Emmaus School Ltd

Independent examiner's report to the members of Emmaus School Ltd

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2021, which are set out on pages 6 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Oakensen FCA
Independent Examiner
Munro Audit Limited
Chartered Accountants & Registered Auditors
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

Emmaus School Ltd

Independent examiner's report to the members of Emmaus School Ltd

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Responsibilities and basis of report

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

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



26.5.22

David Oakensen FCA
Independent Examiner
Munro Audit Limited
Chartered Accountants & Registered Auditors
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

Emmaus School Ltd**(A company limited by guarantee)****Statement of Financial Activities (including Income and Expenditure Account)****For the year ended 31 August 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	40,217	5,133	45,350	21,367
Income from charitable activities	3	269,816	-	269,816	262,176
Interest receivable		-	26	26	122
TOTAL INCOME AND ENDOWMENTS		310,033	5,159	315,192	283,665
EXPENDITURE ON:					
Expenditure on charitable activities	4	269,087	-	269,087	256,141
Other expenditure	5	12,102	-	12,102	9,503
TOTAL EXPENDITURE		281,189	-	281,189	265,644
Net income		28,844	5,159	34,003	18,021
Gross transfers between funds		-	-	-	-
		28,844	5,159	34,003	18,021
Reconciliation of funds:					
Total funds at 1 September 2020		56,584	255,552	312,136	267,825
Total funds at 31 August 2021		85,428	260,711	346,139	285,846

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Emmaus School Ltd
(Company number 03518506)
(A company limited by guarantee)
Balance Sheet
As at 31 August 2021

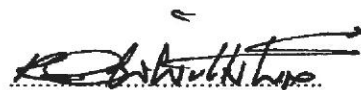
	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	6	4,404	3,016
Current assets			
Debtors	7	4,470	4,319
Cash at bank and in hand		341,034	317,006
		<u>345,504</u>	<u>321,325</u>
Creditors: amounts falling due within one year	8	(3,769)	(12,205)
Net current assets		<u>341,735</u>	<u>309,120</u>
Net assets		<u>346,139</u>	<u>312,136</u>
Represented by:			
Unrestricted funds	9	85,428	56,584
Restricted funds	10	260,711	255,552
Total funds		<u>346,139</u>	<u>312,136</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective July 2014).



K C W Wiltshire
Trustee

Approved by the board on 26.05.2022
~~20 Aug 21~~

Emmaus School Ltd
(A company limited by guarantee)
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	40,217	5,133	45,350	21,367
Income from charitable activities	3	269,816	-	269,816	262,176
Interest receivable		-	26	26	122
TOTAL INCOME AND ENDOWMENTS		310,033	5,159	315,192	283,665
EXPENDITURE ON:					
Expenditure on charitable activities	4	269,087	-	269,087	256,141
Other expenditure	5	12,102	-	12,102	9,503
TOTAL EXPENDITURE		281,189	-	281,189	265,644
Net income		28,844	5,159	34,003	18,021
Gross transfers between funds		-	-	-	-
		28,844	5,159	34,003	18,021
Reconciliation of funds:					
Total funds at 1 September 2020		56,584	255,552	312,136	267,825
Total funds at 31 August 2021		85,428	260,711	346,139	285,846

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2021

1 Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Incoming resources

School fees are recognised in the period services are provided.

Donations are recognised when the amounts have been received. Donations received are on a voluntary basis.

Resources expended

Resources expended are recognised in the period they are incurred.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	33% straight line
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Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trade debtors

Short term debtors are measured at transaction price, which is usually the invoice price, less any impairment losses for bad and doubtful debts.

Trade creditors

Short term creditors are measured at transaction price, which is usually the invoice price.

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.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2021

2 Income from donations and legacies	Unrestricted	Restricted	2021	2020
	£	£	£	£
Donations - general	40,217	-	40,217	13,731
Donations - building fund	-	5,133	5,133	7,636
	<u>40,217</u>	<u>5,133</u>	<u>45,350</u>	<u>21,367</u>
3 Income from charitable activities	Unrestricted	Restricted	2021	2020
	£	£	£	£
Fees received	257,846	-	257,846	258,982
Gift aid	-	-	-	3,194
Grants	11,970	-	11,970	-
	<u>269,816</u>	<u>-</u>	<u>269,816</u>	<u>262,176</u>
3 Expenditure on charitable activities	Unrestricted	Restricted	2021	2020
	£	£	£	£
Educational supplies	11,112	-	11,112	7,892
Tuition fees	24,222	-	24,222	24,670
Educational trips	84	-	84	2,956
Wages and salaries	178,327	-	178,327	179,010
Staff Training	1,349	-	1,349	3,487
Room hire	2,702	-	2,702	3,696
Rates	846	-	846	517
Waste collection	1,177	-	1,177	858
Water rates	662	-	662	516
Light and heat	5,320	-	5,320	3,866
Cleaning	3,103	-	3,103	3,164
Repairs and maintenance	4,987	-	4,987	6,041
Fundraising and publicity	3,392	-	3,392	-
Donations	-	-	-	357
Subscriptions	5,401	-	5,401	3,817
Insurance	3,620	-	3,620	3,521
Computer maintenance and software	9,820	-	9,820	11,103
Bad debts	12,632	-	12,632	-
Miscellaneous expenses	331	-	331	670
	<u>269,087</u>	<u>-</u>	<u>269,087</u>	<u>256,141</u>
4 Other expenditure	Unrestricted	Restricted	2021	2020
	£	£	£	£
Office supplies	3,037	-	3,037	3,294
Telephone	3,460	-	3,460	3,201
Accountancy	1,930	-	1,930	910
Bank charges	240	-	240	271
Depreciation	3,435	-	3,435	1,827
	<u>12,102</u>	<u>-</u>	<u>12,102</u>	<u>9,503</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2021

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
This is stated after charging:		
Staff salaries and wages	160,807	164,150
Employer's NI	7,023	4,331
Pension contributions	10,497	10,529
	<u>178,327</u>	<u>179,010</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The number of staff in the year was 15 (2020: 16), all of whom were involved in the running of the charitable activities.

6 Tangible fixed assets

	Equipment
	£
Cost	
At 1 September 2020	15,468
Additions	4,823
At 31 August 2021	<u>20,291</u>
Depreciation	
At 1 September 2020	12,452
Charge for the year	3,435
At 31 August 2021	<u>15,887</u>
Net book value	
At 31 August 2021	<u>4,404</u>
At 31 August 2020	<u>3,016</u>

7 Debtors

	2021	2020
	£	£
Trade debtors	3,119	-
Prepayments	1,351	4,319
	<u>4,470</u>	<u>4,319</u>

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security costs	1,159	1,713
Accruals and deferred income	2,610	10,492
	<u>3,769</u>	<u>12,205</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2021

9 Unrestricted funds

	Balance as at 1 September 2020 £	Incoming resources & transfers £	Outgoing expenditure & transfers £	Balance as at 31 August 2021 £
Charitable funds	56,584	310,033	(281,189)	85,428
	<u>56,584</u>	<u>310,033</u>	<u>(281,189)</u>	<u>85,428</u>

10 Restricted funds

	Balance as at 1 September 2020 £	Incoming resources & transfers £	Outgoing expenditure & transfers £	Balance as at 31 August 2021 £
Grants	-	11,970	(11,970)	-
Premises Appeal Fund	255,552	5,159	-	260,711
	<u>255,552</u>	<u>17,129</u>	<u>(11,970)</u>	<u>260,711</u>

The Premises Appeal fund is for the plan to extend the school building.

11 Company limited by guarantee

The company is limited by guarantee, not having a share capital. Every member of the company undertakes to contribute such amounts as may be required (not exceeding £1) to the assets of the company should it be wound up while he or she is a member, or within one year after he or she ceases to be a member, for payments of the company's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves.

13 Analysis of net assets between funds

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	260,711	260,711
Unrestricted funds	4,404	81,024	85,428
	<u>4,404</u>	<u>341,735</u>	<u>346,139</u>

EMMAUS SCHOOL LTD

England & Wales - Charity number 1073476

Accounts

Registered number
03518506

Charity number
1073476

Emmaus School Ltd
(A company limited by guarantee)

Report and Accounts

For the Year Ended

31 August 2020

Munro Audit Limited
Chartered Accountants & Registered Auditors
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the Charity for the year ended 31 August 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Emmaus School is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 February 1998, and registered as a charity with the Charity Commission for England and Wales from 25 January 1999, amended by special resolution on 22nd December 1998.

Appointment of trustees

New trustees are selected and appointed directly by the existing trustees, for a period of 3 years, following which they may stand for re-election.

Organisational structure

The company is controlled by the Management Committee (Governors), most of whom are the trustees and directors. Day to day management is delegated to the management team, which consists of the head teacher and senior staff.

Risks

The major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

OBJECTIVES AND ACTIVITIES

Objectives and activities

To advance the education of children and young people by the provision of a school and support for parents undertaking home schooling in accordance with the school's Statement of Faith.

PUBLIC BENEFIT

In setting objectives and planning activities trustees have taken note of the Charity Commission guidance on public benefit.

As a non-selective school with high teacher/pupil ratios, Emmaus School is able to provide education for pupils with moderate educational needs. This not only reduces the burden on the state system, but also ensures that these individuals exceed academic expectations in a way that would not be possible given the limited resources of the state sector. Pupils leave the school literate, numerate, self-confident and employable. In the majority of cases GCSE results exceed expectations. This may not have been the case without the opportunity to benefit from small class sizes, and individual attention, at minimum cost to the parents. The school offers a limited number of places for pupils who have an Education Health and Care Plan (EHCP). During the academic year ending 31 August 2020, there were 2 pupils with an EHCP, who made progress beyond expectations due to the small setting and emphasis on individual learning. One of these pupils achieved passes in 5 GCSEs and has now gone to college to continue his studies in further education.

Support is also provided for parents who home school their children. This is in the form of flexi-schooling where children attend school part time or attend lessons in subjects which require more specialist equipment such as science or food and nutrition. The School also allows private candidates to enter GCSE examinations.

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

The school is run as a non-profit making organisation and fees are kept to a minimum to ensure widest possible access. A means tested assisted-places scheme operates and currently a range of concessions amounting to 7% of total fees applies and 9 pupils (13% of pupils on the roll) benefited from this.

The school aims to educate children to a high standard, in preparation for contemporary society, in a supportive and happy environment which caters for the needs of the individual.

ACHIEVEMENTS AND PERFORMANCE

During the year ended 31 August 2020, the school continued to provide education for children and young people, and support for parents who home school. The School is a registered examination centre with AQA and Edexcel and provides a service for private GCSE candidates so that they can sit their examinations.

The School provides work experience for pupils from local comprehensive schools, as well as placements for students from the UK and abroad who are in higher education.

The headteacher has experience as a school inspector and now supports other small schools in the South West, assisting them in meeting the Independent Schools Standards, as well as providing mentoring support for headteachers of small schools in both the state and independent sector. The Headteacher is also on the leadership team of the Christian Schools' Trust which serves independent Christian schools nationwide.

All pupils continue to benefit from the small, family atmosphere and pupils say that they feel safe and they appreciate that they are accepted and don't suffer from negative peer pressure. This has a positive impact on their education and character, and stands them in good stead when they move on to sixth form or employment. The school offers a limited number of places every year to pupils who have been bullied in other settings, or who have some degree of anxiety which is alleviated by being in a smaller setting with more individual attention from teachers.

Pupils' progress is monitored by annual tests in reading and spelling which allow teachers to compare pupils to the national average in each year group. The Cognitive Abilities Test (GL Assessment) is used annually from Year 4 to test the children's potential in the 3 areas of verbal, quantitative and non-verbal reasoning and, in the secondary department, these tests give accurate predictions of the GCSE grades individual pupils can be expected to achieve. Since it is not possible to 'teach to the test', lessons are devoted to teaching rather than preparing pupils to perform well in tests. Pupils also take end of topic tests throughout the year and senior pupils have an annual exam week in the summer term. The attainment profile of the School is above average and, although Emmaus School does not select pupils on the basis of ability, pupils' achievement is in line with that of selective schools.

GCSE results: GCSE examinations were cancelled for summer session of June 2020, but pupils received centre assessed grades instead. The results maintained the School's long established record of above average results.

FINANCIAL REVIEW

The Charity made an operational surplus of £13,568 (2019 - £7,094). The Charity had surplus restricted income of £4,453 for the building reserve. This resulted in the Charity making an overall surplus of £18,021 (2019 - £26,290).

The unrestricted operating fund represents the Charity's free reserves, which are retained to provide initial funding for educational support, supplies and general running costs of the school. This fund has increased to £56,584 during the financial year.

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

RESERVES POLICY

Reserves Policy - the Trustees' aspiration is to hold at least six weeks' operating expenditure in reserve in order to meet any unforeseen day-to-day operational costs or short-term deficits in cash flow. The surpluses achieved over the last few years make this an achievable aspiration, however, pupil numbers have fallen due to the Covid Pandemic and expenditure has to be carefully controlled for these reserves to be maintained.

PLANS FOR FUTURE PERIODS

In March 2016 the Charity gained planning approval for the plans to extend the school building. The development of the site, in order to provide better facilities and expand its current capacity, will proceed as soon as funds permit. A fund raising campaign to achieve this end is ongoing.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1073476
Company number: 3518506
Registered Office: School Lane, Staverton, Trowbridge, Wiltshire, BA14 6NZ

Our Advisors

Examiners: Munro Audit Limited, 31 Stallard Street, Trowbridge, Wiltshire, BA14 9AA
Bankers: Lloyds Bank, 64 Fore St, Trowbridge BA14 8EU

Directors and trustees

Director and trustee K C W Wiltshire
H Greenman
R J Haddow

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Emmaus School Limited for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Emmaus School Ltd

(A company limited by guarantee)

Trustees Annual Report

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

INDEPENDENT EXAMINER

The Annual General Meeting appointed David Oakensen FCA of Munro Audit Limited as independent examiner to the Charity for the year.

This report was approved by the board on 20 August 2021



K C Wiltshire
Trustee

Emmaus School Ltd

Independent examiner's report to the members of Emmaus School Ltd

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2020, which are set out on pages 6 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Oakensen FCA
Independent Examiner
Munro Audit Limited
Chartered Accountants & Registered Auditors
31 Stallard Street
Trowbridge
Wiltshire
BA14 9AA

20 August 2021

Emmaus School Ltd
(A company limited by guarantee)
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	13,731	7,636	21,367	41,115
Income from charitable activities	3	262,176	-	262,176	261,213
Interest receivable		-	122	122	118
TOTAL INCOME AND ENDOWMENTS		275,907	7,758	283,665	302,446
EXPENDITURE ON:					
Expenditure on charitable activities	4	252,914	3,227	256,141	265,291
Other expenditure	5	9,425	78	9,503	10,865
TOTAL EXPENDITURE		262,339	3,305	265,644	276,156
Net income		13,568	4,453	18,021	26,290
Gross transfers between funds		-	-	-	-
		13,568	4,453	18,021	26,290
Reconciliation of funds:					
Total funds at 1 September 2019		43,016	251,099	294,115	267,825
Total funds at 31 August 2020		56,584	255,552	312,136	294,115

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Emmaus School Ltd
(Company number 03518506)
(A company limited by guarantee)
Balance Sheet
As at 31 August 2020

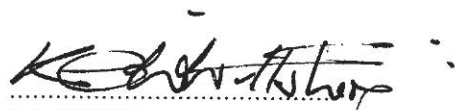
	Notes	2020	2019
		£	£
Fixed assets			
Tangible assets	6	3,016	1,288
Current assets			
Debtors	7	4,319	4,866
Cash at bank and in hand		317,006	306,728
		<u>321,325</u>	<u>311,594</u>
Creditors: amounts falling due within one year	8	(12,205)	(18,767)
Net current assets		<u>309,120</u>	<u>292,827</u>
Net assets		<u>312,136</u>	<u>294,115</u>
Represented by:			
Unrestricted funds	9	56,584	43,016
Restricted funds	10	255,552	251,099
Total funds		<u>312,136</u>	<u>294,115</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective July 2014).



K C W Wiltshire
Trustee

Approved by the board on

20 August 2021

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2020

1 Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Incoming resources

School fees are recognised in the period services are provided.

Donations are recognised when the amounts have been received. Donations received are on a voluntary basis.

Resources expended

Resources expended are recognised in the period they are incurred.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	33% straight line
-----------	-------------------

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trade debtors

Short term debtors are measured at transaction price, which is usually the invoice price, less any impairment losses for bad and doubtful debts.

Trade creditors

Short term creditors are measured at transaction price, which is usually the invoice price.

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.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2020

2 Income from donations and legacies	Unrestricted	Restricted	2020	2019
	£	£	£	£
Donations - general	13,731	-	13,731	17,050
Donations - building fund	-	7,636	7,636	24,065
	<u>13,731</u>	<u>7,636</u>	<u>21,367</u>	<u>41,115</u>
3 Income from charitable activities	Unrestricted	Restricted	2020	2019
	£	£	£	£
Fees received	258,982	-	258,982	258,897
Gift aid	3,194	-	3,194	2,316
	<u>262,176</u>	<u>-</u>	<u>262,176</u>	<u>261,213</u>
3 Expenditure on charitable activities	Unrestricted	Restricted	2020	2019
	£	£	£	£
Educational supplies	7,892	-	7,892	20,043
Tuition fees	24,670	-	24,670	19,581
Educational trips	2,956	-	2,956	4,585
Wages and salaries	179,010	-	179,010	177,536
Staff Training	3,487	-	3,487	2,431
Room hire	3,696	-	3,696	3,142
Rates	517	-	517	509
Waste collection	858	-	858	782
Water rates	516	-	516	663
Light and heat	3,866	-	3,866	2,808
Cleaning	3,164	-	3,164	3,923
Repairs and maintenance	2,814	3,227	6,041	10,084
Donations	357	-	357	1,064
Subscriptions	3,817	-	3,817	4,013
Insurance	3,521	-	3,521	3,068
Computer maintenance and software	11,103	-	11,103	9,580
Miscellaneous expenses	670	-	670	1,479
	<u>252,914</u>	<u>3,227</u>	<u>256,141</u>	<u>265,291</u>
4 Other expenditure	Unrestricted	Restricted	2020	2019
	£	£	£	£
Office supplies	3,294	-	3,294	5,185
Telephone	3,201	-	3,201	2,628
Accountancy	910	-	910	880
Consultancy fees	-	-	-	1,177
Bank charges	193	78	271	353
Depreciation	1,827	-	1,827	642
	<u>9,425</u>	<u>78</u>	<u>9,503</u>	<u>10,865</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2020

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2020	2019
	£	£
This is stated after charging:		
Staff salaries and wages	164,150	162,953
Employer's NI	4,331	4,495
Pension contributions	10,529	10,088
	<u>179,010</u>	<u>177,536</u>

No employees had employee benefits in excess of £60,000 (2019: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2019: £nil) neither were they reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

The number of staff in the year was 16 (2019: 16), all of whom were involved in the running of the charitable activities.

6 Tangible fixed assets

	Equipment
	£
Cost	
At 1 September 2019	11,913
Additions	3,555
At 31 August 2020	<u>15,468</u>
Depreciation	
At 1 September 2019	10,625
Charge for the year	1,827
At 31 August 2020	<u>12,452</u>
Net book value	
At 31 August 2020	<u>3,016</u>
At 31 August 2019	<u>1,288</u>

7 Debtors

	2020	2019
	£	£
Prepayments	4,319	-
Other debtors	-	4,866
	<u>4,319</u>	<u>4,866</u>

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security costs	1,713	3,425
Accruals and deferred income	10,492	15,342
	<u>12,205</u>	<u>18,767</u>

Emmaus School Ltd
(A company limited by guarantee)
Notes to the Accounts
For the year ended 31 August 2020

9 Unrestricted funds

	Balance as at 1 September 2019	Incoming resources & transfers	Outgoing expenditure & transfers	Balance as at 31 August 2020
	£	£	£	£
Charitable funds	43,016	275,907	(262,339)	56,584
	<u>43,016</u>	<u>275,907</u>	<u>(262,339)</u>	<u>56,584</u>

10 Restricted funds

	Balance as at 1 September 2019	Incoming resources & transfers	Outgoing expenditure & transfers	Balance as at 31 August 2020
	£	£	£	£
Premises Appeal Fund	251,099	7,758	(3,305)	255,552
	<u>251,099</u>	<u>7,758</u>	<u>(3,305)</u>	<u>255,552</u>

The Premises Appeal fund is for the plan to extend the school building.

11 Company limited by guarantee

The company is limited by guarantee, not having a share capital. Every member of the company undertakes to contribute such amounts as may be required (not exceeding £1) to the assets of the company should it be wound up while he or she is a member, or within one year after he or she ceases to be a member, for payments of the company's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves.

13 Analysis of net assets between funds

	Fixed assets	Net current assets	Total
	£	£	£
Restricted funds	-	255,552	255,552
Unrestricted funds	3,016	53,568	56,584
Net assets at the end of the year	<u>3,016</u>	<u>309,120</u>	<u>312,136</u>