

Registered number  
03518506

Charity number  
1073476

Emmaus School Ltd  
(A company limited by guarantee)

Report and Accounts

For the Year Ended

31 August 2023

**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 2023.

**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 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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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 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.

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**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;

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- 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.

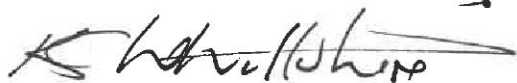
The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply 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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>359,476</b>	<b>23,992</b>	<b>383,468</b>	<b>392,529</b>
<b>EXPENDITURE ON:</b>					
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
<b>TOTAL EXPENDITURE</b>		<b>318,706</b>	<b>2,323</b>	<b>321,029</b>	<b>293,070</b>
<b>Net income</b>		<b>40,770</b>	<b>21,669</b>	<b>62,439</b>	<b>99,459</b>
<b>Gross transfers between funds</b>		<b>(61,665)</b>	<b>61,665</b>	<b>-</b>	<b>-</b>
		<b>(20,895)</b>	<b>83,334</b>	<b>62,439</b>	<b>99,459</b>
<b>Reconciliation of funds:</b>					
<b>Total funds at 1 September 2022</b>		<b>77,746</b>	<b>367,852</b>	<b>445,598</b>	<b>346,139</b>
<b>Total funds at 31 August 2023</b>		<b>56,851</b>	<b>451,186</b>	<b>508,037</b>	<b>445,598</b>

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 £
<b>Fixed assets</b>					
Tangible assets	6		16,419		2,946
<b>Current assets</b>					
Debtors	7	17,047		18,463	
Cash at bank and in hand		517,042		465,446	
		534,089		483,909	
<b>Creditors: amounts falling due within one year</b>	8	(15,192)		(13,978)	
<b>Net current assets</b>			518,897		469,931
<b>Total assets less current liabilities</b>			535,316		472,877
<b>Creditors: amounts falling due after more than one year</b>	9		(27,279)		(27,279)
<b>Net assets</b>			508,037		445,598
<b>Represented by:</b>					
Unrestricted funds	10		56,851		77,746
Restricted funds	11		451,186		367,852
<b>Total funds</b>			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
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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**  
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**Notes to the Accounts**  
For the year ended 31 August 2023

<b>2 Income from donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>3 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>3 Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>4 Other expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**  
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**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
	£
<b>Cost</b>	
At 1 September 2022	22,291
Additions	17,831
At 31 August 2023	<u>40,122</u>
<b>Depreciation</b>	
At 1 September 2022	19,345
Charge for the year	4,358
At 31 August 2023	<u>23,703</u>
<b>Net book value</b>	
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**  
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**Notes to the Accounts**  
**For the year ended 31 August 2023**

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

**10 Unrestricted funds**

	<b>Balance as at 1 September 2022</b>	<b>Incoming resources &amp; transfers</b>	<b>Outgoing expenditure &amp; transfers</b>	<b>Balance as at 31 August 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Balance as at 1 September 2022</b>	<b>Incoming resources &amp; transfers</b>	<b>Outgoing expenditure &amp; transfers</b>	<b>Balance as at 31 August 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Fixed assets £</b>	<b>Net current assets £</b>	<b>Total £</b>
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>