

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.

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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 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.

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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 Hadow
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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Trustees Annual Report

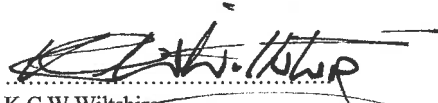
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue 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 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 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)
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Balance Sheet
As at 31 August 2024

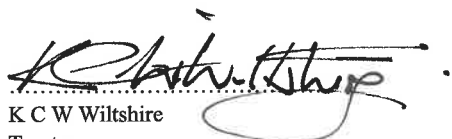
	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	6		62,184		16,419
Current assets					
Debtors	7	27,642		17,047	
Cash at bank and in hand		617,357		517,042	
		644,999		534,089	
Creditors: amounts falling due within one year	8	(51,429)		(15,192)	
Net current assets			593,570		518,897
Total assets 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
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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.

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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
		-	118,654	118,654	19,069
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
		282,691	13,370	296,061	362,175
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
		296,089	-	296,089	308,096
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
		14,570	-	14,570	12,933

Emmaus School Ltd
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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
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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 1 September 2023	Incoming resources & transfers	Outgoing expenditure & transfers	Balance as at 31 August 2024
	£	£	£	£
Charitable funds	56,851	282,691	(310,659)	28,883
	56,851	282,691	(310,659)	28,883

11 Restricted funds	Balance as at 1 September 2023	Incoming resources & transfers	Outgoing expenditure & transfers	Balance as at 31 August 2024
	£	£	£	£
Premises Appeal Fund	451,186	148,406	(48,437)	551,155
Premises Capital Expenditure	-	48,437	-	48,437
	451,186	196,843	(48,437)	599,592

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