

Christian Fellowship School Trust
(Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended
31st August 2023

Charity Registration Number: 1079325

Company Registration Number: 3906000

Christian Fellowship School Trust

For the year ended 31 August 2023

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Christian Fellowship School Trust
For the year ended 31st August 2023

Charity Information

Charity Name:	Christian Fellowship School Trust (Limited by Guarantee)
Charity Registration Number:	1079325
Company Registration Number:	3906000
Governing Document:	Memorandum and Articles of Association dated 13 th January 2000 as amended on the 24 th August 2000.
Registered Office:	Overbury Street Liverpool L7 3HL
Directors/Trustees:	W.F. Sopwith J.L. Oliver M.D. Lewis
Head Teacher:	R.O.F. Boulton
Independent Examiner:	Samantha Sutcliffe, FCCA Torevell Dent Ltd 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB
Bankers:	Co-operative Bank plc Business Direct P.O. Box 250 Skelmersdale WN8 6WT

Christian Fellowship School Trust

Trustees' Report

For the year ending 31st August 2023

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements for the year ending 31st August, 2023.

Reference and Administrative Details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

W F Sopwith

M D Lewis

J L Oliver.

The directors meet at least ten times a year. Audited accounts are approved on one of these occasions.

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13th January, 2000 as amended on 24th August 2000. It is registered as a charity with the Charity Commission.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles of association and are known as the board of directors. Under the requirements of the memorandum and articles of association; trustees are eligible as the board of directors, to appoint additional trustees. The board of directors appoint non-executive directors to work with the board in specialist operational support roles. The non-executive directors are invited to attend all board meetings. The number of members of the board shall be not less than three and not more than nine.

Trustee Induction and Training

New trustees are required to undergo training to brief them on their legal obligations on the charity and company laws; the content of the memorandum and articles of association; the committee and decision-making process; the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events to facilitate the undertaking of their role.

Organisation

The directors and non-executive directors run the school together as a board of governors. The governors are responsible for the formation of the policies and practices of the school. The governors then delegate responsibility for day-to-day management of the school in accordance with the set policies and practices to the head teacher with full support of the principal and senior leadership team.

Related Parties

The school has relationships with other educational organisations in the UK, including the Christian Schools' Trust (CST) which provides resources and expertise in terms of developing and delivering a Christian curriculum.

Risk Management

During the year, we reviewed the risk related policies of the charity, such as: Risk Assessment, Accidents, Health and Safety, Fire, Safeguarding, Staff Training and Induction and Legionella.

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Objective and Activities

The object of the Company is to promote an education based on Christian principles for children aged four to sixteen. The Company aims to support Christian families in the nurturing of their children and their formal education. We consciously keep our school fees as low as possible by means of a bursary scheme based on affordability so that the school is accessible to everyone.

The school aims to promote a vision and understanding of Christian Education both in the UK and elsewhere so that as pupils move on to further education and adult life, they will have an appreciation of how to apply their faith, being equipped to serve as global citizens. This requires the development and provision of a comprehensive approach to teaching that combines a clear and distinctive Christian world-view with a Christ-centred curriculum.

Some of the policies the school implements to achieve its aims include:

- Promotion of the values of a Christian home.
- Promotion of a proactive culture of partnership and mutual respect, with support and collaboration between staff, parents and children for the benefit and success of pupils and the whole community; this is reflected in the Parent and Educational Team Agreement, which is actively communicated during the admissions process.
- The application of the principles of Christian values throughout the teaching and learning process.
- A system of nurture and direction of the children that includes Christian love and discipline.
- Training of staff and supporting school families to engage with pupils in the outworking of a Christian world-view within a contemporary society and culture.
- Setting up financial structures that will enable the school to achieve its goals with the resources available.
- Communication of the aims and purposes of the school amongst the wider community.

Achievements and Performance during the year

Leadership

The board of directors of Christian Fellowship School (CFS) Trust is an agile team of three, who additionally serve as members of the board of governors - this integrated and flexible leadership team works directly with the head teacher and principal, to lead in specific roles of: finance, infrastructure, education, curriculum, parent collaboration, safeguarding, and staff welfare. The head teacher is supported by a principal who was appointed in 2020 on an interim basis to support the operational activities of the school.

Inspection

Our last full inspection was by Ofsted in May 2019, at which time the school's overall effectiveness was judged to be good, and personal development, behaviour and welfare was judged outstanding. On 8th June 2019 the school joined the Independent Schools Association (ISA), and future inspections are being conducted by the Independent Schools Inspectorate (ISI). ISI conducted a Regulatory Compliance Inspection (RCI) in June 2023 and the school was judged to meet the standards in the Schedule to the Education (Independent School Standards) Regulations 2014, and relevant requirements of the statutory framework for the Early Years Foundation Stage, and associated requirements. The next Routine Inspection will be our first under the new ISI inspection framework. It will evaluate how well the school

Christian Fellowship School Trust

Trustees' Report

For the year ending 31st August 2023

meets the statutory requirement to actively promote the wellbeing of pupils, as well as assess our compliance with the Independent Schools Standards regulation. We expect this inspection to take place during the 2025-26 academic year.

Infrastructure

The directors began to consider the long-term maintenance challenges of the school buildings in 2011. Following a full assessment of options (including a full rebuild), a plan to refurbish existing buildings was initiated in 2016. This was amended in response to the COVID-19 pandemic, to emerging priorities and to opportunities to upgrade the environmental credentials of the site. To date (including 2022-23 works) the refurbishment includes;

- replacement of the front elevation windows and facade, with repairs to others as necessary,
- refurbishment and insulation of the roof, including installation of solar panels
- significant upgrading of the electrical circuits to prepare for future updates to heating and lighting
- installation of an outdoor trim trail, an area resurfaced for games use and an outdoor classroom
- complete refurbishment of Reception and Year 1 areas, including structural repairs to concrete beams.

As part of the school's energy efficiency strategy, we installed 33kWp of solar panels on the tower roof in February 2023. This has reduced the electricity load supplied from the utility network and hence the schools electrical running costs.

Continuous Professional Development (CPD)

Members of staff are supported in their continuous professional development by means of a performance management system. The governors review the performance and development of the head teacher and principal annually, measured against agreed objectives, which reflect the whole school development plan. The head teacher and principal ensure that their objectives (together with individual personal objectives) are cascaded to the senior leadership team, who further take responsibility for the performance management of the wider staff body, curriculum development and pupil progress.

Professional Development: Year ending 31st August 2023

Staff training was delivered throughout 13 INSET days and weekly staff training sessions. A proportion of the time during INSET days focussed on the school vision, developing a worshipping, prayerful community and curriculum development. Additionally, some INSET time was spent on SEND, Health and Safety, Fire Warden training, Safeguarding, Welfare, RSE, Teaching and Learning, Planning, and Classroom Preparation.

School Based Inservice Training

1st, 2nd, 5th Sep – Vision and mission, teaching and learning: the pedagogy gap, school priorities and budget, admin and dates, planning - subject policies, curriculum maps, schemes of work, computing curriculum, worldviews, SEN, RSE training, school dramatic production, lower school science and foundation subjects, EYFS tapestry setup, SEND practical preparation.

31st Oct - Infrastructure planning update, staff handbook update, health and welfare questionnaires, pastoral system and mentoring, confidentiality, secure IT, MIS system and digital registers, fire warden training, health and safety training, racism and diversity update, risk assessments training, lower school tapestry baseline update, SEND autism strategies, social communication.

1st Nov - The role of subject leads, SEND - Lego therapy, beat dyslexia training, classroom preparation.

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For the year ending 31st August 2023

3rd Jan - Challenges and opportunities ahead including CPD programme for spring term and staffing updates, safeguarding update training including anti-bullying update, CPOMS training, conflicts of interest, complaints and grievance policies, individual priority work and pupil work scrutinies, SEND autism training part 2, and social stories.

4th Jan - Admin, risk assessments training and workshop, welfare questionnaire feedback, general RSE session and workshops and our approach to handling sensitive topics with all age groups, SEND strategies, memory and organisation difficulties, individual priority work and pupil work scrutinies.

9th Feb - Christian pedagogy - mission and worldview, educational visit training for visit leaders, RSE training, LSA and TA training, using CPOMS for logging behaviour incidents, lower school remodeling planning, Lego therapy training.

10th Feb - Lower school computing curriculum, SEND social communication and social stories, SEND memory skills part 2.

17th Apr - Arrangements for summer term during building work inc. staffing, academic calendar and timetabling, fire and security drills, safeguarding, uniform, CPD schedule, Google shared drives, marking the coronation, behaviour policy refresher, PSME curriculum development focus, assessing attainment and progress in KS3, tracking, monitoring and action planning, SEND progress, zones of regulation, ADHD challenges and strategies.

2nd May - Chat GPT - generative AI, assessing progress in middle school, beat dyscalculia, zones of regulation.

5th June - Admin, Google security - two factor authentication, curriculum maps, policies, schemes of work, timetable progress, healthy eating week, prayer time for SEND pupils, zones of regulation feedback and resources, curriculum document updating, SOAR resilience training, reports, lesson observation preparation meeting, curriculum documents recording and demonstrating progress (interventions, key worker reports) schemes of work updating.

6th June - RSE recap, school self-evaluation update, careers education whole school policy and embedding Christ-centred careers education through the curriculum, beat dyslexia training, school MIS - accessing attendance etc., curriculum maps, curriculum policy updating, reports, lesson observations, zones of regulation, social stories, recording progress.

Additional school-based Training

Safeguarding induction – 17 staff

New Staff Inductions - 12 staff

Adapting teaching to meet the needs of all pupils, providing evidence of all pupils accessing learning - 24 staff

Governors Annual Safeguarding - 10 staff

ChatGPT and the use of AI to support teaching and learning - 26 staff

Developing classroom practice through peer observations - 32 staff

How children build and use mental models - implications for teaching and learning - 28 staff

How the brain learns - a neuro-science perspective - 26 staff

How the brain learns - the perspective of cognitive psychology - 24 staff

How the brain learns - the perspective of cognitive psychology, curriculum planning documents - 28 staff

Pattern of training - introduction to Rosenshine's principles of instruction - 23 staff

Plenaries - learning review for pupils, teachers and support staff. School self-evaluation and development plan update, Introducing peer observation programme - 32 staff.

Subject lead training - 16 staff.

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For the year ending 31st August 2023

Training courses by outside agencies

LSCP - introduction to the early help assessment for partner agencies - 3 staff
SIL - annual head teachers safeguarding briefing - 1 staff
ACAMH - anxiety in children and teenagers-supporting, understanding and signposting - 1 staff
Google basic features of Google docs and how to use Google drive - 1 staff
The Open University - careers education and guidance, the role of careers education in ensuring successful pupil transitions, either within schools or to the work place - 1 staff
CST Conference - 7 staff
Health and Safety advisor workshop - Control of Substances Hazardous to Health - 1 staff
Judicium Education - DPIA - putting procedures in place and making sense of the process - 1 staff
Judicium Education - data protection training and awareness - 1 staff
LSCP - domestic abuse introduction - 1 staff
SIL - Designated Safeguarding Lead refresher training – young carers awareness - 1 staff
CST - essential Christian teacher - 2 staff
Judicium Education - fire safety, health and safety for responsible persons - 1 staff
Google Docs - tables and formatting - 1 staff
CAMHS - grief and loss - Bitesize - 1 staff
Judicium Education - health and safety, what does good compliance training look like - 1 staff
The National College - evidence-based practice to help exceptionally able learners overcome barriers - 1 staff
Judicium Education - making risk assessments work for you - 1 staff
Savera UK Youth - orange brick road - FGM, honour based abuse, and other harmful practices - 1 staff
British Red Cross - paediatric first aid - 2 staff
SIL - refresher training for designated safeguarding lead and deputy - 2 staff
LSCP - responding to concerns about young people who self harm - 1 staff
LSCP - safeguarding, principles of information sharing and consent - 1 staff
SIL - safeguarding lead training - 1 staff
NSPCC - safer recruitment in education - 1 staff
Swim England - SEQ Level 1 Swimming Assistant - 2 staff
Judicium Education - sickness absence - 1 staff
ISA - single central register - 1 staff
Judicium Education - supporting staff through the menopause - 1 staff
ISA - the school admission process - 1 staff
Liverpool CAMHS - understanding the needs of young carers - 1 staff
AA - understanding the operation of the digital revolution - 1 staff
sing the dictation tool in Google docs - 1 staff
SIL - young carers awareness course - 1 staff

Specialist subject development courses

Complete Mathematics - curriculum matters, low achievement in maths - 1 staff
AQA - GCSE art and design, teacher standardisation 2022-23 - 1 staff
AQA - GCSE art standardisation - 1 staff
AQA - maths round up
Maths Hub - year 2, early Career work group - 1 staff

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2023 GCSE Results

Attainment 8

Our Attainment 8 score (based on the best eight GCSE grades) improved to 63.0 from 60.3 in 2022. By way of comparison, provisional DfE published data shows CFS had the highest Attainment 8 score of all Liverpool schools, apart from one selective school that admits on the basis of academic achievement in an entrance exam. 74% of our students achieved strong passes (5 or above) in English and Maths compared with 69% in 2022, 77% in 2021, 82% in 2020, 100% in 2019 and 83% in 2018. Provisional figures published by the DfE indicate that this was the highest score for non-selective schools in Liverpool.

EBacc

This year 65% of students were entered for the EBacc suite of subjects (two sciences, a modern foreign language and a humanities subject, in addition to English and Maths) - compared with 77% in 2022, 62% in 2021, 76% in 2020, 88% in 2019 and 83% in 2018. By way of comparison, the latest national figures show that 39% of pupils are entered for EBacc subjects in state maintained schools; CFS had the 3rd highest percentage entered of all non-selective Liverpool schools.

The DfE's provisional data shows that our average EBacc point score is 6.8, compared with 6.0 in 2022, 6.7 in 2021, 7.1 in 2020, 6.8 in 2019 and 5.9 in 2018. For comparative purposes, this is the highest EBacc point score of all non-selective Liverpool schools.

All Core Subjects (% with Passes at Grade 4 or 5)

In analysing our performance in the core subjects, we note that cohorts can be very small (such as the 2019 cohort) and cohort profiles can change significantly from year to year in terms of whether pupils lean more towards academic subjects or towards creative and practical subjects. This means that year-on-year comparisons should be treated with caution. Overall, our detailed analyses indicate that more able pupils are achieving their potential, while less academically able pupils are provided with a relevant curriculum and appropriate support.

	2023	2022	2023	2022
	Grade 4	Grade 4	Grade 5	Grade 5
	or higher	or higher	or	or
			higher	higher
Maths	96%	85%	74%	85%
English Language	100%	92%	100%	77%
English Literature	91%	92%	78%	77%
Science Trilogy*	100%	86%	68%	86%
Biology*	100%	100%	100%	100%
Chemistry*	100%	100%	100%	100%
Physics*	100%	100%	100%	100%
Religious Studies*	100%	92%	91%	92%
French*	87%	100%	67%	100%
History*	81%	100%	76%	91%
PE Short	100%	100%	86%	90%
PE Full	100%	100%	100%	100%
Art	100%	100%	100%	100%

* Figures based on the percentage of students who studied the subject

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For the year ending 31st August 2023

Flexi-ed Subjects

This cohort contained some particularly able students who challenged themselves by taking on extra subjects. The Level 2 Certificate in Further Maths was attempted by three pupils (average score 8) and other pupils studied Business Studies (average score 7.7), Computer Science (average score 6.7), Food & Nutrition (average score 5), and Design & Technology (average score 9). Pupils with a first language other than English were offered the opportunity to take a GCSE in their first language (average score 9).

Parents and Friends Collaborative (PFC)

During the academic year, Governors conducted a survey of staff and parents to explore preferred modes of communication, gather ideas for maintaining a sense of community and identify which school initiatives were best communicated through which of the available channels. The survey was answered by individuals representing over three quarters of families. The responses fed into the development of future PFC meetings and also helped inform the regular modes of communication with families. Two in-person PFC meetings were held, providing an opportunity to engage with a wider school community and communicate key development and planning activities. These included subjects such as refurbishment of the buildings, safeguarding, online safety, fundraising, volunteering, community engagement and curriculum development.

The school play, a musical version of Pilgrim's Progress, was a particular highlight of the year for the PFC and an opportunity to showcase the variety of talent and gifting in the community. Several parents of pupils were involved with the production, which ran over 3 nights in February 2023 and was sold out, attracting friends of pupils performing but also the wider community of friends of the school and past pupils.

Pre-school, Parents in Partnership with School (PiPS)

PiPS continues to be one of the key vehicles for new families to join our school community and move on into full-time education in Reception. The group normally meets twice a week. PiPs aims to:

- Offer parents and their pre-school children regular opportunities to play, fellowship, explore aspects of Christian parenting, supporting each other, and having age appropriate slots for teaching bible stories, singing and praying with their children.
- Introduce families to the distinctive vision of school. 80% of PiPs children join the school as pupils in Reception.

Gifts and Donations Received

A large number of sundry gifts and donations were received by the school during the financial year, totaling £131,889. This provided an opportunity to invest in building repairs, fixtures and fittings, and ongoing investment in technology to support digital learning.

Loans

In support of the renovations of the school buildings, there are a number of families and businesses associated with the school that have made loans to the school.

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For the year ending 31st August 2023

Public Benefit

The directors and governors are continually considering the opportunity of making the school accessible to many, and also that some of the school's focus and activities are of benefit to others outside the school community.

- The school building and facilities are used by local communities for activities such as: Church conferences and community sports clubs.
- One local Church uses the school building for their Sunday services.
- Regular clothing collections are made for Second Chance Charity Shop and the work of Asylum Link (ALM) and Bridge2 are supported through collections and a food shop for Asylum seekers each December.
- The Equipped to Serve programme in Upper School is designed specifically to equip young people to become active citizens who are growing in and displaying Christian values. Examples of projects are:
 - Upper School classes are actively involved in the Reverse Advent Calendar campaign, supporting the Liverpool Micah Project Food Bank
 - We began to re-establish the annual exchange programme with a school in the Netherlands (also involving the sharing of teaching expertise and citizenship values between staff of both schools).
 - Once again year 10 pupils joined a residential field trip volunteering at Foxearth Meadows, an environmental resilience project in Suffolk. Pupils learnt coppicing, hedge building and environmental monitoring whilst also creating decorative signage for the site for the benefit of visitors
 - Local enterprise visits enabled pupils to quiz business leaders and grow in their understanding of the central role of SMEs in the city's economy.

Financial Accessibility

- Fees are as low as possible, to enable access to a wide range of families.
- The staff in effect supplement the school's income by taking very low salaries. Some work voluntarily or offer voluntary days.
- An independent committee manages a hardship fund for families in financial crisis.
- The school administers a sponsorship scheme to help with fees in specific cases such as asylum seekers.
- A range of bursaries of up to 75% are offered to families with low incomes.
- The fee structure reflects reductions for siblings.
- One year of half price education is offered for the first child of new families joining the school in Lower School.

Financial Review

The results for the year are set out on pages 14 to 23.

Investment Powers and Policy

Under the memorandum and articles of association, the charity has the power to invest in any way the trustees deem appropriate. The directors have established a policy where surplus funds, which are not required for the day to day running of the school, are invested in a deposit account with the company's bankers.

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Trustees' Report

For the year ending 31st August 2023

Reserves Policy

The directors have established a reserves policy aiming to have free reserves to cover six months of expenditure.

Grant Making Policy

The directors make grants to deserving causes in response to specific requests made to them.

Plans for Future Periods

The trustees are continuing to work with the governors and head teacher to establish the school to be thriving and sustainable for the next 30 years and accessible to more families.

The school development plan was regularly reviewed during the 2022-23 academic year and specifically updated with feedback from inspectors provided in June 2023. The primary objectives of the plan are to grow the school to capacity, to develop the curriculum and continue to strengthen the quality of teaching to ensure outcomes continue to improve, and to refurbish the school buildings - improving their energy efficiency and maintaining a safe and positive learning environment.

In July 2023 the school commenced a redevelopment of some of the lower school classrooms remodeling these areas into purpose-built classrooms and support areas. This development further increased the thermal efficiency and energy performance of the building which is moving the school towards the target of reducing our overall energy costs.

There are further plans moving forward through 2024 to upgrade upper school classrooms, modernise the building management controls and renew the rear of the tower block facade.

As we continue to welcome new families with English as a second language, many new to living in the UK, we are equipping our staff and community with skills to relate cross-culturally and adapt our educational approach as far as possible to integrate these families. Of particular note is progress in broadening the scope of the curriculum to embrace a greater cultural diversity of topics.

Trustees' Responsibilities in Relation to the Financial Statement

Company and Charity 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 company and of its surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any 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 company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud, and other irregularities.

Christian Fellowship School Trust

Trustees' Report

For the year ending 31st August 2023

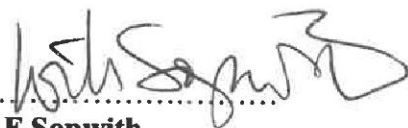
In accordance with Company Law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the auditors are unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditor is unaware, and each trustee has taken all the steps that ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the Board of Trustees on 22 March 2024, and signed on its behalf by:



W F Sopwith
Chair of Directors

Independent Examiners' Report to the Trustees of
Christian Fellowship School Trust Charitable Company

For the year ending 31st August 2023

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.


Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


.....
Samantha J Sutcliffe (F.C.C.A)
Torevell Dent Limited
Chartered Certified Accountants
1-3 St Ann's Place
Pellon Lane
Halifax
West Yorkshire
HX1 5RB

Date: 22 March 2024

Christian Fellowship School Trust
Statement of Financial Activities and Income and Expenditure Account

For the year ended 31st August 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
<u>Income</u>					
Income and endowments from	Note				
Donations and legacies	2	131,389	-	131,389	130,724
Charitable activities	3	749,362	-	749,362	652,942
Investment Income	4	1,169	-	1,169	61
Other	5	920	-	920	634
Government Grants	5	-	-	-	-
Total		882,840	-	882,840	784,361
<u>Expenditure</u>					
Expenditure on					
Raising funds	6	1,211	-	1,211	685
Charitable activities	7	867,057	-	867,057	724,262
Other	8	6,055	-	6,055	5,444
Total		874,323	-	874,323	730,391
Net Income/(Expenditure)		8,517	-	8,517	53,970
Transfers	17	-	-	-	-
Net Movement in Funds		8,517	-	8,517	53,970
Revaluations	17	-	-	-	-
<u>Reconciliation of Funds</u>					
Funds brought forward at 1 st September 2022		252,901	697,111	950,012	896,042
Funds carried forward at 31st August 2023		261,418	697,111	958,529	950,012

There are no unrecognised gains or losses.

The notes on pages 16 to 23 form part of these financial statements

Christian Fellowship School Trust

Balance Sheet

As at 31st August 2023

		2023 £	2022 £
	Note		
Fixed Assets			
Tangible Assets	12	1,365,880	1,065,341
Current Assets			
Stocks	13	5,588	8,513
Debtors	14	21,102	21,014
Cash at bank and in hand		65,292	202,084
Total Current assets		91,982	231,611
Creditors Amounts falling due within one year	15	(499,333)	(346,940)
Net Current Assets		(407,351)	(115,329)
Total Net Assets		958,529	950,012
Funds			
Unrestricted		261,418	252,901
Restricted	16	697,111	697,111
		958,529	950,012

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

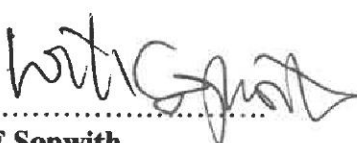
The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the company.

These 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 (SORP) 102 (effective January 2015)

Approved by the Trustees on 22 March 2024 and signed on their behalf by: -



W F Sopwith
Director and Trustee

The notes on pages 16 to 23 form part of these financial statements

Christian Fellowship School Trust

Notes to the Financial Statements **For the year ended 31st August 2023**

1. Accounting Policies

The accounts have been prepared in accordance with applicable accounting standards, the SORP FRS 102, Accounting and Reporting by Charities, 2005 and the Companies Act 2006. The accounts are prepared under the historical cost convention with the exception of the valuation of certain tangible fixed assets and are in accordance with Charities SORP (FRS 102).

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations, subscriptions and the sale of goods to customers, inclusive of Value Added Tax.

Donations, legacies and other income

Donations received by way of grants and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of donations from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants Receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other Income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from Investments

Interest is accounted for when due and payable.

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Christian Fellowship School Trust

Notes to the Financial Statements **For the year ended 31st August 2023 (continued)**

1. Accounting Policies (continued)

Costs of Generating Voluntary Income

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable Activities

Charitable activities comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other Costs

These costs relate to the governance of the company itself, as opposed to the management of charitable activities or fundraising and publicity, and are primarily associated with constitutional, statutory and legal requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold, Land and buildings	-	2% on cost
Fixture and fittings	-	15% reducing balance
ICT equipment, including computers	-	33.33% on cost
Website costs	-	20% on cost
Motor vehicles	-	25% reducing balance

All equipment, fixture and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Charitable Status and Taxation

As a registered charity, the company benefits from rates relief and is generally exempt from income tax and corporation tax. The charity is not registered for Value Added Tax.

Christian Fellowship School Trust

Notes to the Financial Statements
For the year ended 31st August 2023 (continued)

	Total Funds	
	2023	2022
	£	£
2. Voluntary Income		
Sundry donations	115,391	112,856
Income tax recoverable	15,998	17,868
	-----	-----
	131,389	130,724
	=====	=====
	2023	2022
	£	£
3. Incoming Resources from Charitable Activities		
Examination fees	820	1,945
Grants	8,822	-
ALPS Support fee	6,147	-
School fees	599,354	540,097
School trips income	10,352	18,980
Min-y-don trips income	8,955	-
Flexi-Ed fees	3,393	-
SEN fees	74,700	56,833
Swimming fees	14,219	14,161
Christ Church- rent	17,127	16,028
Sundry income	3,529	3,939
Voluntary gifts – customers	460	959
Hiding Place expenses	1,484	-
	-----	-----
	749,362	652,942
	=====	=====
	2023	2022
	£	£
4. Investment Income		
Interest received	1,169	61
	=====	=====
	Total Funds	
	2023	2022
	£	£
5. Other :		
Activities for Generating Funds		
School shop/clothing sales	920	634
	-----	-----
	920	634
	=====	=====

Christian Fellowship School Trust

Notes to the Financial Statements

For the year ended 31st August 2023 (continued)

	2023	2022
	£	£
6. Fundraising Trading		
Cost of sales	1,211	685
	=====	=====
	Total Funds	
	2023	2022
	£	£
7. Charitable Activities		
Wages and salaries	607,741	513,527
SEN support	448	3,654
Staff CRB checks	825	1,038
Rent and rates	21,611	12,499
Hire of facilities	3,505	7,275
Insurance	11,464	9,631
Heat and light	38,134	26,917
Repairs and maintenance	28,877	19,643
Ground maintenance	3,123	3,252
Bank charges and interest	9,699	10,718
Donations and gifts	3,283	2,548
Education materials	13,383	8,013
Examination fees	12,862	8,398
Licences etc	2,318	1,494
Motor and travel expenses	7,355	7,481
Ricoh printer: Copyrite systems	2,716	3,109
Printing, postage and stationery	16,139	10,429
Refreshments	879	631
School trips expenses	26,189	18,068
Conference/staff training costs	5,136	4,247
Sports facility expenses	2,040	1,980
Subscriptions	5,157	5,729
Telephone	187	1,035
Sundries	3,621	3,207
Depreciation	40,365	38,478
Profit/Loss on disposal of assets	-	1,261
	-----	-----
	867,057	724,262
	=====	=====
	2023	2022
	£	£
8. Other Costs		
Legal and professional costs	3,535	2,924
Independent examination	2,520	2,520
	-----	-----
	6,055	5,444
	=====	=====

Christian Fellowship School Trust

Notes to the Financial Statements

For the year ended 31st August 2023 (continued)

	2023	2022
	£	£
9. Net Outgoing Resources		
Net outgoing resources are stated after charging:		
Depreciation on tangible assets	40,365	38,478
Profit/Loss on disposal of assets	-	1,261
Independent examination	2,520	2,520
	42,885	42,259

	2023	2022
	£	£
10. Staff Costs		
Wages and salaries	588,189	502,791
Social Security costs	20,000	14,390
	608,189	517,181

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

	2023	2022
Building maintenance	2	2
Teaching and support staff	37	35
Office administration	5	3

During the year the charity employed members of staff as detailed above. None (2022: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2022: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2022: £Nil) for the year. There were no other transactions requiring disclosure in respect of trustees, persons closely connected with them or other related parties.

11. Pensions

The charity's Pension provider is currently Aviva. The staging date was 1 August 2015 with 42 members as of 31 August 2023 (2022: 36).

Christian Fellowship School Trust

Notes to the Financial Statements For the year ended 31st August 2023 (continued)

12. Tangible Fixed Assets

	Freehold land & Buildings £	School & Office Equipment £	Fixtures fittings & Equipment £	Motor Vehicles £	Total £
Cost					
As at 1 st September 2022	1,216,670	45,482	6,688	11,000	1,279,840
Additions	332,262	2,302	6,340	-	340,904
Disposals	-	-	-	-	-
As at 31 st August 2023	<u>1,548,932</u>	<u>47,784</u>	<u>13,028</u>	<u>11,000</u>	<u>1,620,744</u>
Depreciation					
As at 1 st September 2022	174,902	30,840	3,944	4,813	214,499
Charge for the year	30,978	6,477	1,363	1,547	40,365
Disposals	-	-	-	-	-
As at 31 st August 2023	<u>205,880</u>	<u>37,317</u>	<u>5,307</u>	<u>6,360</u>	<u>254,864</u>
Net Book Value					
As at 31 st August 2023	<u>1,343,052</u>	<u>10,467</u>	<u>7,721</u>	<u>4,640</u>	<u>1,365,880</u>
As at 31 st August 2022	<u>1,041,768</u>	<u>14,642</u>	<u>2,744</u>	<u>6,187</u>	<u>1,065,341</u>

The freehold buildings consist of the school buildings at Overbury Street, Liverpool, L7 3HL, at cost. However, a recent informal valuation of the premises puts the market valuation in the region of £990,000.

	2023 £	2022 £
13. Stocks		
Oil	5,588	2,805
Educational materials	-	5,708
	<u>5,588</u>	<u>8,513</u>

The closing stocks are valued at cost or net realisable value, whichever is the lower

	2023 £	2022 £
14. Debtors		
Trade debtors	21,102	21,014
	<u>21,102</u>	<u>21,014</u>

Christian Fellowship School Trust

Notes to the Financial Statements

For the year ended 31st August 2023 (continued)

15. Creditors: Amounts falling due within one year.

	2023	2022
	£	£
Trade creditors	18,874	26,226
Other taxes and Social Security costs	5,040	3,040
Accruals and deferred income	56,919	49,212
Loans	418,500	268,462
	499,333	346,940

16. Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed assets	397,249	968,631	1,365,880
Current assets	91,982	-	91,982
Current liabilities	(227,813)	(271,520)	(499,333)
Fund balance	261,418	697,111	958,529

17. Movement of Funds

	As at 01/09/2022 £	Incoming £	Outgoing £	Revaluation £	Transfers £	As at 31/8/2023 £
Unrestricted funds	252,901	882,840	(874,323)	-	-	261,418
Restricted funds						
Revaluation	696,449	-	-	-	-	696,449
Romanian Fund	662	-	-	-	-	662
Total Restricted Funds	697,111	-	-	-	-	697,111
Total Funds	950,012	882,840	(874,323)	-	-	958,529

Christian Fellowship School Trust

Notes to the Financial Statements **For the year ended 31st August 2023 (continued)**

18. Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature, and purpose of the fund
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Unrestricted Funds

General fund	Any monies not included in any other fund
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Restricted Funds

Building Renovation (LOAN)	Loans Fund towards the ongoing building renovation in the school.
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Romanian Fund	Funds for Romanian school trip.
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19. Taxation

As a charity, Christian Fellowship School Trust is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1968 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are.

20. Contingent Liabilities

The company has no contingent liabilities as at 31st August 2023 (2022 - Nil)

21. Capital Commitments

The Company has no capital commitments as at 31st August 2023 (2022 - Nil) either contracted for or authorised by the directors but not contracted for.

22. Members' Liability

The company is limited by guarantee, and in the event of the winding up of the company, the liabilities of each member (including those members who have served within the previous twelve months) is limited to a contribution of £10 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.