

**Christian Fellowship School Trust**  
**(Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**For the year ended**  
**31<sup>st</sup> August 2024**

Charity Registration Number: 1079325

Company Registration Number: 3906000

WEDNESDAY



\*AE2JNOZK\*

A14

14/05/2025

#117

COMPANIES HOUSE

**Christian Fellowship School Trust**

**For the year ended 31 August 2024**

<b>Contents</b>	<b>Page</b>
Contents	1
Legal and Administration	2
Directors and Trustees' Report	3-11
Independent Examiners Report	12
Statement of Financial Activities and Income and Expenditure Account	13
Balance Sheet	14
Notes to the Financial Statements	15-22

**Christian Fellowship School Trust**  
**For the year ended 31<sup>st</sup> August 2024**

**Charity Information**

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

## **Christian Fellowship School Trust**

### **Trustees' Report**

#### **For the year ending 31<sup>st</sup> August 2024**

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, 2024.

### **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.

## **Christian Fellowship School Trust**

### **Trustees' Report**

**For the year ending 31<sup>st</sup> August 2024**

#### **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 8<sup>th</sup> 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 31<sup>st</sup> August 2024**

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 2023-24 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 2024**

Staff training from a Christian perspective was delivered throughout Inset Days (12 this year) & weekly staff training sessions. A proportion of the time during inset days was spent on looking at the school vision, developing as a worshipping, prayerful community & curriculum development. These will continue to be developed. Additionally, some in-service time was spent on SEN, Health & Safety, Fire Warden training, Safeguarding, Welfare, RSE, Teaching & Learning, Planning & Classroom preparation.

#### **School Based Inservice Training**

4th, 5th & 6th Sep – Vision, Priorities and goals, Teaching and Learning: New resources for planning and developing pedagogy, Pupil Asset (MIS system) registration, Safeguarding, Trauma-informed pastoral care, ALPS: Social communication interventions

11th Oct - CPOMS report writing protocols, Fire drill review, Safeguarding, Pupil Wellbeing, Behaviour, Trips and Visits procedure, Worldview and curriculum material workshop, TTRS, Breaktime: opportunities and risks, Beat Dyslexia

19th Oct - Ten:Ten RSE, Accident Review and First Aid procedure, GDPR, Worldview and curriculum materials, Zones of Regulation, CPOMS: Report writing workshop

4th & 5th Jan - RSE, Pupil Asset (digital register), ALPS: Calming sensory techniques, Subject team meetings, Zones of Regulations and review, Classroom cloud as a monitoring and teaching tool, Lower Scholl TAs Digital skills.

## **Christian Fellowship School Trust**

### **Trustees' Report**

#### **For the year ending 31<sup>st</sup> August 2024**

11th & 12th Apr - Safeguarding update, Prayer & worship development, Behaviour incidents review & actions, Head injury policy, RSE

3rd & 4th - June - Subject team meetings, Prayer workshop, Lower School: Strategies to support emotional regulations in SEND pupils, Middle School: Report writing, Behaviour policy review

#### **Additional school-based Training**

Safeguarding Induction - 12 staff

New Staff Induction - 11 staff

Pupil Wellbeing: preparing children to respond to trauma - 22 staff

Higher Order Thinking Skills - 11 staff

Interlearning - 15 staff

Supporting parents to safeguard children online - 32 staff

Fire Safety Awareness - 47 staff

Heritage School Cascade: Narration - 30 staff

Oracy - 20 staff

Role play/rehearsal financial education - 26 staff

#### **Training courses by outside agencies**

NSPCC - Safer Recruitment in Education - 1 staff

School Improvement Liverpool (LA) - DSL and Deputy Safeguarding refresher - 1 staff

Virtual College Ltd - Operation Encompass: Key adult briefing

CAMHS - Understanding behaviour as communication - 1 staff

The Autism Training Network - Pathological Demand Avoidance Programme - 1 staff

HM Government - Prevent awareness - 1 staff

Tiger Lily - Emergency First Aid at Work/ Full Paediatric First Aid - refresher - 11 staff

Peninsula - Latest employment law updates - 1 staff

Peninsula - HR Essentials - 1 staff

MHFA England - Adult MHFA Refresher course - 1 staff

Judicium - Health and Safety, Managing Contractors - 2 staff

Liverpool Training Solutions - FAA Level 3 First Aid at Work (RQF) - 1 staff

LGfL - Safeguarding training for school governors - 3 staff

HLTA National Assessment Partnership - Higher Level Teaching Assistant Status - 1 staff

HM Government - Prevent referrals course - 1 staff

School Improvement Liverpool – DSL Enhanced Prevent Awareness - 1 staff

NHS - Mental Health in Children – 1 staff

NSPCC - Safer Recruitment in Education - 1 staff

Judicium Education - Writing and delivering effective EHCPs - 1 staff

Home Office - Update on eVisa roll out - 1 staff

TigerLily - Emergency first aid at work/ Full Paediatric first aid - 22 staff

NCFE Cache - NCFE Cache Level 3 Diploma in counselling skills - 1 staff

## **Christian Fellowship School Trust**

### **Trustees' Report**

#### **For the year ending 31<sup>st</sup> August 2024**

#### **Specialist subject development courses**

SCIENCE - Royal Society of Chemistry - Transforming Sleep-with the Chemists' Community Fund

MATHS - NW3 Maths Hubs and NCETM - ULMAS KS4 to KS5 transition - 2 staff

MATHS - BDA - Support students with Dyslexia, Dyscalculia and other SpLD - 1 staff

ART - AQA - GCSE Art and Design: Teacher standardisation 2023/2024 - 1 staff

ART - London National Gallery - Life drawing - 1 staff

ART - The Northern School of Arts - Develop Art Sketchbooks - 1 staff

MATHS - Liverpool Maths School - KS4 to KS5 Transition - 1 staff

MATHS - MAGT Trust - Developing a more able gifted and talented programme - 1 staff

#### **2024 GCSE Results**

##### **Attainment 8**

Our Attainment 8 score (based on the best eight GCSE grades) has improved to 69.6 from 62.9 last year. By way of comparison, DfE published data shows CFS had the highest Attainment 8 score of all non-selective Liverpool schools, scoring 12.5 points above the next highest-ranking school. 89% of our students achieved strong passes (5 or above) in English and Maths compared with 87% in 2023, 70% in 2022, 77% in 2021, 82% in 2020, 100% in 2019 and 83% in 2018.

##### **EBacc**

This year 89% 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 57% in 2023, 77% in 2022, 62% in 2021, 76% in 2020, 88% in 2019 and 83% in 2018.

Our anticipated average EBacc point score (including all pupils in the cohort) is 6.6, compared with 6.8 in 2023, 6.1 in 2022, 6.7 in 2021, 7.1 in 2020, 6.8 in 2019 and 5.9 In 2018. For comparative purposes, our average point score of 6.65 was the highest average point score in non-selective schools in Liverpool, 1.44 points above the next ranking school.

At CFS, our priorities are spiritual and character formation. However, we continue to be thankful that in seeking first God's kingdom, our pupils also make good educational progress and attain at a high level academically.

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

In analysing our performance in the core subjects, we note that each year's cohort is numerically small compared to most other schools, meaning that one pupil can make a significant difference (this year, up to 11 percentage points). Also, cohorts can change significantly from year to year in terms of whether they are biased towards academic subjects or towards creative and practical subjects. This makes year-on-year comparisons less valid than in schools where student numbers are greater and the cohort profiles less variable.



## **Christian Fellowship School Trust**

### **Trustees' Report**

#### **For the year ending 31<sup>st</sup> August 2024**

In 2024 achievement in core subject GCSEs was slightly higher than previous years. All students achieved at or above their target grades and the majority have scored on average more than one GCSE grade above their target. Our detailed analyses indicate that both academically able pupils and those whose bias is towards more vocational areas are achieving well.

	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>Grade 4</b>	<b>Grade 4</b>	<b>Grade 5</b>	<b>Grade 5</b>
	<b>or higher</b>	<b>or higher</b>	<b>or</b>	<b>or</b>
			<b>higher</b>	<b>higher</b>
Maths	100%	96%	89%	74%
English Language	100%	100%	89%	100%
English Literature	100%	91%	100%	78%
Science Trilogy*	100%	100%	100%	68%
Biology*	100%	100%	100%	100%
Chemistry*	100%	100%	100%	100%
Physics*	100%	100%	100%	100%
Religious Studies	100%	100%	100%	91%
French*	100%	87%	83%	67%
History*	100%	81%	100%	76%
PE Short	88%	100%	75%	86%
PE Full	100%	100%	100%	100%
Art*	100%	100%	100%	100%

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

### **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 7.3) and 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 continued to develop a sense of community and developed school initiatives. 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.

### **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.

## **Christian Fellowship School Trust**

### **Trustees' Report**

#### **For the year ending 31<sup>st</sup> August 2024**

#### **Gifts and Donations Received**

A large number of sundry gifts and donations were received by the school during the financial year, totalling £90,631. 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.

#### **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 continued 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.

## **Christian Fellowship School Trust**

### **Trustees' Report**

#### **For the year ending 31<sup>st</sup> August 2024**

#### **Financial Review**

The results for the year are set out on pages 14 to 22.

#### **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.

#### **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 2023-24 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 remodelling 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.

## Christian Fellowship School Trust

### Trustees' Report

For the year ending 31<sup>st</sup> August 2024

#### **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.


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 9th May 2025 and signed on its behalf by:

  
.....  
M D Lewis  
Trustee

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

**For the year ending 31<sup>st</sup> August 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**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: ....9/5/25.....

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

**For the year ended 31<sup>st</sup> August 2024**

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>2023 £</b>
<b><u>Income</u></b>					
<b>Income and endowments from</b>	<b>Note</b>				
Donations and legacies	2	106,371	-	106,371	131,389
Charitable activities	3	858,314	-	858,314	749,362
Investment Income	4	936	-	936	1,169
Other	5	2,401	-	2,401	920
Government Grants	5	-	-	-	-
<b>Total</b>		<b>968,022</b>	<b>-</b>	<b>968,022</b>	<b>882,840</b>
<b><u>Expenditure</u></b>					
<b>Expenditure on</b>					
Raising funds	6	1,761	-	1,761	1,211
Charitable activities	7	997,263	-	997,263	867,057
Other	8	9,293	-	9,293	6,055
<b>Total</b>		<b>1,008,317</b>	<b>-</b>	<b>1,008,317</b>	<b>874,323</b>
<b>Net (Expenditure)/ Income</b>		<b>(40,295)</b>	<b>-</b>	<b>(40,295)</b>	<b>8,517</b>
Transfers	17	662	(662)	-	-
<b>Net Movement in Funds</b>		<b>(39,633)</b>	<b>(662)</b>	<b>(40,295)</b>	<b>8,517</b>
Revaluations	17	-	-	-	-
<b><u>Reconciliation of Funds</u></b>					
Funds brought forward at 1 <sup>st</sup> September 2023		261,418	697,111	958,529	950,012
<b>Funds carried forward at 31<sup>st</sup> August 2024</b>		<b>221,785</b>	<b>696,449</b>	<b>918,234</b>	<b>958,529</b>

There are no unrecognised gains or losses.

The notes on pages 16 to 22 form part of these financial statements

**Christian Fellowship School Trust**

**Balance Sheet**

**As at 31<sup>st</sup> August 2024**

		2024 £	2023 £
	Note		
Fixed Assets			
Tangible Assets	12	1,550,720	1,365,880
Current Assets			
Stocks	13	6,790	5,588
Debtors	14	63,456	21,102
Cash at bank and in hand		86,804	65,292
Total Current assets		157,050	91,982
Creditors Amounts falling due within one year	15	(165,257)	(499,333)
Net Current Assets		(8,207)	(407,351)
Creditors Amounts falling due after one year	15	(624,279)	-
Total Net Assets		918,234	958,529
Funds			
Unrestricted		221,785	261,418
Restricted	16	696,449	697,111
		918,234	958,529

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

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

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 9th May 2025 and signed on their behalf by: -

*MD Lewis*

M D Lewis  
Director and Trustee

The notes on pages 16 to 22 form part of these financial statements

## **Christian Fellowship School Trust**

### **Notes to the Financial Statements** **For the year ended 31<sup>st</sup> August 2024**

#### **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 31<sup>st</sup> August 2024 (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 31<sup>st</sup> August 2024 (continued)**

	<b>Total Funds</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>2. Voluntary Income</b>		
Sundry donations	90,631	115,391
Income tax recoverable	15,740	15,998
	-----	-----
	<b>106,371</b>	<b>131,389</b>
	=====	=====

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>3. Incoming Resources from Charitable Activities</b>		
Examination fees	495	820
Grants	-	8,822
ALPS Support fee	6,023	6,147
School fees	650,414	599,354
School trips income	28,974	10,352
Min-y-don trips income	15,925	8,955
Flexi-Ed fees	1,693	3,393
SEN fees	106,542	74,700
Swimming fees	16,890	14,219
Christ Church- rent	20,127	17,127
Sundry income	11,231	3,529
Voluntary gifts – customers	-	460
Hiding Place expenses	-	1,484
	-----	-----
	<b>858,314</b>	<b>749,362</b>
	=====	=====

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>4. Investment Income</b>		
Interest received	936	1,169
	=====	=====

	<b>Total Funds</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>5. Other :</b>		
<b>Activities for Generating Funds</b>		
Bursary fund	1,760	-
School shop/clothing sales	641	920
	-----	-----
	<b>2,401</b>	<b>920</b>
	=====	=====

# **Christian Fellowship School Trust**

## **Notes to the Financial Statements**

**For the year ended 31<sup>st</sup> August 2024 (continued)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>6. Fundraising Trading</b>		
Cost of sales	1,761	1,221
	=====	=====

	<b>Total Funds</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>7. Charitable Activities</b>		
Wages and salaries	725,259	607,741
Bursary fund	860	-
SEN support	-	448
Staff CRB checks	656	825
Rent and rates	18,021	21,611
Hire of facilities	10,713	3,505
Insurance	17,503	11,464
Heat and light	23,679	38,134
Repairs and maintenance	29,846	28,877
Ground maintenance	2,926	3,123
Bank charges and interest	22,944	9,699
Donations and gifts	1,497	3,283
Education materials	12,423	13,383
Examination fees	6,694	12,862
License etc	1,964	2,318
Motor and travel expenses	8,179	7,355
Ricoh printer: Copyright systems	2,352	2,716
Printing, postage and stationery	12,583	16,139
Refreshments	802	879
ALPS Materials	573	-
School trips expenses	41,499	26,189
Conference/staff training costs	4,004	5,136
Sports facility expenses	2,100	2,040
Subscriptions	2,642	5,157
Telephone	483	187
Sundries	4,564	3,621
Depreciation	42,497	40,365
	-----	-----
	<b>997,263</b>	<b>867,057</b>
	=====	=====

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>8. Other Costs</b>		
Legal and professional costs	6,753	3,535
Independent examination	2,540	2,520
	-----	-----
	<b>9,293</b>	<b>6,055</b>
	=====	=====

## **Christian Fellowship School Trust**

### **Notes to the Financial Statements**

#### **For the year ended 31<sup>st</sup> August 2024 (continued)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>9. Net Outgoing Resources</b>		
Net outgoing resources are stated after charging:		
Depreciation on tangible assets	42,497	40,365
Independent examination	2,540	2,520
	-----	-----
	<b>45,037</b>	<b>42,885</b>
	=====	=====

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>10. Staff Costs</b>		
Wages and salaries	694,860	588,189
Social Security costs	30,399	20,000
	-----	-----
	<b>725,259</b>	<b>608,189</b>
	=====	=====

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

	<b>2024</b>	<b>2023</b>
Building maintenance	2	2
Teaching and support staff	35	37
Office administration	3	5

During the year the charity employed members of staff as detailed above. None (2023: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2023: £Nil) during the year. Trustees were reimbursed travelling and subsistence expenses of £Nil (2023: £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 2024 (2023: 42).

# **Christian Fellowship School Trust**

## **Notes to the Financial Statements**

**For the year ended 31<sup>st</sup> August 2024 (continued)**

### **12. Tangible Fixed Assets**

	<b>Freehold land &amp; Buildings £</b>	<b>School &amp; Office Equipment £</b>	<b>Fixtures fittings &amp; Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
As at 1 <sup>st</sup> September 2023	1,548,932	47,784	13,028	11,000	1,620,744
Additions	222,260	2,868	2,209	-	227,337
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
As at 31 <sup>st</sup> August 2024	1,771,192	50,652	15,237	11,000	1,848,081
	=====	=====	=====	=====	=====
<b>Depreciation</b>					
As at 1 <sup>st</sup> September 2023	205,880	37,317	5,307	6,360	254,864
Charge for the year	35,424	4,423	1,490	1,160	42,497
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
As at 31 <sup>st</sup> August 2024	241,304	41,740	6,797	7,520	297,361
	=====	=====	=====	=====	=====
<b>Net Book Value</b>					
As at 31 <sup>st</sup> August 2024	1,529,888	8,912	8,440	3,480	1,550,720
	=====	=====	=====	=====	=====
As at 31 <sup>st</sup> August 2023	1,343,052	10,467	7,721	4,640	1,365,880
	=====	=====	=====	=====	=====

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.

	<b>2024 £</b>	<b>2023 £</b>
<b>13. Stocks</b>		
Oil	6,790	5,588
	-----	-----
	<b>6,790</b>	<b>5,588</b>
	=====	=====

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

	<b>2024 £</b>	<b>2023 £</b>
<b>14. Debtors</b>		
Trade debtors	24,418	21,102
VAT refund due	39,038	-
	-----	-----
	<b>63,456</b>	<b>21,102</b>
	=====	=====

## **Christian Fellowship School Trust**

### **Notes to the Financial Statements**

**For the year ended 31<sup>st</sup> August 2024 (continued)**

#### **15. Creditors: Amounts falling due within one year.**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	36,414	18,874
Other taxes and Social Security costs	12,007	5,040
Accruals and deferred income	52,646	56,919
Loans	64,190	418,500
	-----	-----
	<b>165,257</b>	<b>499,333</b>
	=====	=====

#### **Creditors: Amounts falling due after one year.**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Loans	624,279	-
	-----	-----
	<b>624,279</b>	<b>-</b>
	=====	=====

#### **16. Analysis of Net Assets by Fund**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fixed assets	582,089	968,631	1,550,720
Current assets	157,050	-	157,050
Current liabilities	(165,257)	-	(165,257)
Non-current liabilities	(352,097)	(272,182)	(624,279)
	-----	-----	-----
<b>Fund balance</b>	<b>221,785</b>	<b>696,449</b>	<b>918,234</b>
	=====	=====	=====

#### **17. Movement of Funds**

	<b>As at 01/09/2023 £</b>	<b>Incoming £</b>	<b>Outgoing £</b>	<b>Revaluation £</b>	<b>Transfers £</b>	<b>As at 31/8/2024 £</b>
<b>Unrestricted funds</b>	<b>261,418</b>	<b>968,022</b>	<b>(1,008,317)</b>	<b>-</b>	<b>662</b>	<b>221,785</b>
	-----	-----	-----	-----	-----	-----
<b>Restricted funds</b>						
Revaluation	696,449	-	-	-	-	696,449
Romanian Fund	662	-	-	-	(662)	-
	-----	-----	-----	-----	-----	-----
<b>Total Restricted Funds</b>	<b>697,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(662)</b>	<b>696,449</b>
	-----	-----	-----	-----	-----	-----
<b>Total Funds</b>	<b>958,529</b>	<b>968,022</b>	<b>(1,008,317)</b>	<b>-</b>	<b>-</b>	<b>918,234</b>
	=====	=====	=====	=====	=====	=====

## **Christian Fellowship School Trust**

### **Notes to the Financial Statements**

**For the year ended 31<sup>st</sup> August 2024 (continued)**

#### **18. Fund Details**

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

<b>Name of fund</b>	<b>Description, nature, and purpose of the fund</b>
---------------------	---

##### **Unrestricted Funds**

General fund	Any monies not included in any other fund
--------------	---

##### **Restricted Funds**

Building Renovation (LOAN)	Loans Fund towards the ongoing building renovation in the school.
----------------------------	---

Romanian Fund	Funds for Romanian school trip.
---------------	---------------------------------

#### **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 31<sup>st</sup> August 2024 (2023 - Nil)

#### **21. Capital Commitments**

The Company has no capital commitments as at 31<sup>st</sup> August 2024 (2023 - 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.