

The Emscote School

England & Wales · Charity number 1142582

Details

Other names	POSITIVE ABOUT YOUNG PEOPLE, PAYP
Status	Registered
Legal form	Charitable company
Company number	07527381
Registered	2011-06-24
Register	View on the Charity Commission register

Contact

Address	Bedworth Youth Centre Croxhall Street Bedworth Warwickshire CV12 8JB
Phone	02475090096
Website	www.positiveaboutyoungpeople.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO ACT AS A RESOURCE FOR YOUNG PEOPLE PRINCIPALLY THOUGH NOT EXCLUSIVELY AGED 8 TO 13 YEARS LIVING IN IDENTIFIED TARGETED AREAS OF NEED IN THE UNITED KINGDOM BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EMOTIONAL, SPIRITUAL, PASTORAL AND ALTERNATIVE EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: (A) ADVANCING CITIZENSHIP AND COMMUNITY DEVELOPMENT (B) RELIEVING THOSE IN NEED BY REASON OF YOUTH, AGE, HEALTH DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE (C) PROVIDING SUPPORT AND ACTIVITIES FOR YOUNG PEOPLE WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS

Activities: The Emscote School aims to act as a resource for young people principally, though not exclusively, aged 8 to 13 years living in identified targeted areas of need in the United Kingdom by providing advice and assistance and organising programmes of physical, emotional, spiritual, pastoral and alternative educational and other activities.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WARWICKSHIRE
- Coventry City
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,342,457	£1,077,699	£932,980	25
2023-08-31	£899,858	£744,655	£650,334	15
2022-08-31	£458,635	£446,507	-	-
2021-08-31	£358,923	£363,964	-	-
2020-08-31	£513,739	£469,133	£488,044	11

Trustees

Name	Role	Appointed
Anu Minhas		2025-11-12
Kuljit Kaur Minhas		2020-10-05
RICHARD HARDY		2011-06-07
WILLIAM HOLLAND		2011-06-07
sukhdev chutta		2025-11-27

The Emscote School

England & Wales - Charity number 1142582

Accounts

REGISTERED COMPANY NUMBER: 07527381 (England and Wales)
REGISTERED CHARITY NUMBER: 1142582

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
THE EMSCOTE SCHOOL**

HB&O Ltd
Chartered Accountants and Statutory Auditor
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

THE EMSCOTE SCHOOL

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THE EMSCOTE SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 August 2024**

TRUSTEES	Mr William Holland Chairman Mr Richard Hardy Director Mr Sajid Zaidi Trustee Ms Kuljit Minhas Trustee
REGISTERED OFFICE	Nelsons Lane Nelsons Lane Industrial Estate Warwick Warwickshire CV34 5JB
REGISTERED COMPANY NUMBER	07527381 (England and Wales)
REGISTERED CHARITY NUMBER	1142582
AUDITORS	HB&O Ltd Chartered Accountants and Statutory Auditor Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
BANKERS	Unity Trust Bank PLC 4 Brindley Place Birmingham B12 JB
SOLICITORS	Band Hatton Button LLP 25 Warwick Road Coventry CV1 2EZ

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES
for the year ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Emscote School is an educational establishment for students, aged 11 to 16 years providing a safe environment focusing primarily on emotional wellbeing and providing them with pastoral care and education.

The Emscote School is an OFSTED registered non-fee paying independent school for young people which enables them to achieve an education and to participate in society as mature and responsible individuals.

Education and Alignment of Financial and Academic Years

Our education programmes take place during school hours and in term time. There are three terms per academic year.

The school's education represents all the charitable activities.

The Emscote School has been able to remain focussed by delivering, what commissioners require and most importantly that relate directly to the needs of the young people referred.

The Emscote School continues to achieve considerable success in working with young people whose journey through school has become difficult and/or impossible.

The Emscote School education provision continues to offer programmes for those young people who struggle with mainstream education.

Young people are referred for individual, group or online work via behaviour partnerships, allied professionals and schools.

Public benefit

The Council referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In the following pages this report demonstrates the public benefit of our work and how we have worked towards The Emscote School strategic aims.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2024

STRATEGIC REPORT

Achievement and performance

Alternative Education Programmes

This provision is for secondary students who are:

- (a) At risk of exclusion
- (b) Have been permanently excluded
- (c) In need of support for access to education

Working closely with partners, commissioners and schools The Emscote School provides educational support packages for each young person towards:

- (a) Achievement
- (b) Improved self-esteem
- (c) Improved awareness and
- (d) Improved motivation

Organised sessions also identify issues with behaviour and anger management and allow young people to develop skills and strategies to control themselves in situations where they may previously have struggled.

Our aim is to provide an ambitious and high quality education that is designed to give all students the knowledge and cultural capital that they need to succeed in life. A curriculum that brings out the very best in them and enables them to overcome the challenges that exist in their lives.

Our curriculum is designed to provide students with the core knowledge, skills and understanding that they need for success in education and later life; to maximise their cognitive development; to develop the whole person and their talents to ensure that they become active and economically self-sufficient citizens. By drawing on all of the resources available to us we anticipate that our curriculum enables students to appreciate and participate in the full richness of the human experience.

Where appropriate, young people progress onto vocational courses at college.

Online learning provides educational opportunities.

Curriculum offer

Some students will attend full time, whilst others will be part time. Full timers will be taught a curriculum that covers all of the required areas of learning and National Curriculum requirements. Provision will be fully rounded. Part timers will cover the Curriculum agreed with the individual's host school. Attention will be paid to ensure that students' education meets Government requirements, in order that students' education is not narrowed or compromised. If an individual from a host school is following a programme of study that is not normally taught at Emscote, every effort will be made to provide the subject to provide continuity of learning. Our aim is to adjust provision to meet individuals' needs. Mathematics and English will be an integral part of the education provided for part timers, along with personal, social and emotional education.

In addition to GCSEs the school will provide year 11 students access to a functional skills programme. Emscote School believes that functional skills are important to educational and personal development for learners because they are:

- (a) Essential for individuals to function in everyday life, work, leisure and education.
- (b) Necessary in developing a commitment to lifelong learning to enhance the lives of individuals, improve employability and to create the skills that our economy and employers need.
- (c) Help towards meeting the Government's drive for improvements in the Maths and English skills of all students.

The Emscote School recognises that linguistic and cultural diversity enrich our school and that a student's achievement is linked to a welcoming environment in which they feel valued and confident. Building on each student's knowledge and understanding of other cultures and languages will support English as an Additional Language (EAL) learners in becoming confident speakers, readers and writers of English in all areas of the Curriculum.

THE EMSCOTE SCHOOL
REPORT OF THE TRUSTEES
for the year ended 31 August 2024

Managing Behaviour

The Emscote School has evidence that there is a clear focus on addressing behavioural, social and emotional needs in preparation for returning to school. At the start of the day students are greeted with tea and toast and an opportunity to chat about any issues before they commence their learning programmes.

On a daily basis, as part of the programme, young people attending are able to talk through problems with staff throughout the day and obtain support for issues such as low self-esteem and anger management.

Financial review

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equal one years' expenditure. This is to ensure that the charity has sufficient working capital to support committed alternative education programmes for a year. Budgeted annual expenditure is £410,000, therefore the target level of general reserves is £410,000. The present level of reserves available to the charity of £932,980 (2023 - £650,334) therefore meets this target.

Details of the financial position of the charity are set out in the attached financial statements. Income for the year totalled £1,342,457 (2023 - £899,858) and expenditure totalled £1,077,699 (2023 - £744,655). Gains on investments totalled £17,888 (2023 - £nil) thus net incoming resources totalled £282,646 (2023 - £155,203).

Unrestricted reserves at the year end amounted to £932,980 (2023 - £650,334) and these comprised general reserves of £903,716 (2023 - £640,536) and a designated fixed asset fund of £29,264 (2023 - £9,798). Restricted reserves amounted to £nil (2023 - £nil) at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is a charitable company limited by guarantee, as defined by the Companies Act 2006, incorporated on 11 February 2011 and registered as a charity on 24 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up the trustees are required to contribute an amount not exceeding £10.

The 'Board of Trustees' comprises the directors of the company. A list of those who served in these capacities during the period is set out on page 1. The trustees meet on a regular basis and are responsible for the strategic direction and policy of the charity. The board consists of four trustees from a variety of professional backgrounds relevant to the work of the charity. The 'Board of Trustees' give their time voluntarily and have received no benefits from the charity.

The overall day-to-day management of the charity is carried out by the Principal who is directly responsible to the trustees. The Principal is responsible for ensuring that the charity delivers the services specified and that the performance indicators are met.

New trustees are elected by the 'Board of Trustees'. New trustees are inducted during their first trustees' meeting. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with Child Protection and Health and Safety policies and procedures. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

External audits of the charity's policies and procedures, with particular regard to Child Protection, are undertaken by representatives of the commissioning agencies, schools and local authorities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

THE EMSCOTE SCHOOL

**REPORT OF THE TRUSTEES
for the year ended 31 August 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:



EB070000-F567-CA4F-0B46-08DDB4C32EF8

.....
Mr William Holland - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE EMSCOTE SCHOOL

Opinion

We have audited the financial statements of The Emscote School (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Other Matter

The financial statements for the year ended 31 August 2023 were not audited. In forming our opinion, we have considered the comparative figures and disclosures and our opinion is not qualified in this respect.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE EMSCOTE SCHOOL

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The audit process includes an assessment of the entity's risk environment, through enquiry of and discussion with management, including an assessment of any key laws and regulations with which the company must comply in the ordinary course of its business.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

As such, our procedures cannot guarantee that all transactions have been fully compliant with all relevant laws and regulations, including those regulations relating to fraud, as our procedures are not designed to detect all instances of non-compliance. By definition, the risk of our detection of non-compliance is greater where compliance with a law or regulation is removed from the events and transactions reflected in the financial statements. The risk is also greater regarding irregularities due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE EMSCOTE SCHOOL**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of HB&O Ltd

Chartered Accountants and Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Highdown House

11 Highdown Road

Leamington Spa

Warwickshire

CV31 1XT

Date:

THE EMSCOTE SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 August 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Provision of advice, assistance and programmes		1,330,983	-	1,330,983	888,511
Investment income	3	11,369	-	11,369	7,147
Other income		105	-	105	4,200
Total		1,342,457	-	1,342,457	899,858
EXPENDITURE ON					
Raising funds	5	730	-	730	8,480
Charitable activities	6				
Provision of advice, assistance and programmes		1,072,952	-	1,072,952	732,158
Other		4,017	-	4,017	4,017
Total		1,077,699	-	1,077,699	744,655
Net gains on investments		17,888	-	17,888	-
NET INCOME		282,646	-	282,646	155,203
RECONCILIATION OF FUNDS					
Total funds brought forward		650,334	-	650,334	495,131
TOTAL FUNDS CARRIED FORWARD		932,980	-	932,980	650,334

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE EMSCOTE SCHOOL

BALANCE SHEET 31 August 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	14	29,265	9,797
Investments	15	267,888	-
		<u>297,153</u>	<u>9,797</u>
CURRENT ASSETS			
Debtors	16	51,516	42,273
Cash at bank		602,905	640,162
		<u>654,421</u>	<u>682,435</u>
CREDITORS			
Amounts falling due within one year	17	(18,594)	(41,898)
		<u>635,827</u>	<u>640,537</u>
NET CURRENT ASSETS			
		<u>932,980</u>	<u>650,334</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>932,980</u>	<u>650,334</u>
NET ASSETS			
		<u>932,980</u>	<u>650,334</u>
FUNDS	20		
Unrestricted funds		932,980	650,334
TOTAL FUNDS		<u>932,980</u>	<u>650,334</u>

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

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



EB070000-F567-CA4F-0B52-08DD84C32EFB

.....
Mr William Holland - Trustee

The notes form part of these financial statements

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support and governance costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Governance costs are those incurred in connection with governance of the charity and its assets and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Pods	- Straight line over 10 years
Leasehold improvements	- Straight line over 10 years
Equipment in Pods and storage	- 33.3% on reducing balance
Office equipment	- Straight line over 3 years

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised.

Fixed assets previously under the ownership of the Warwickshire County Council were transferred to the charity during the period ended 31 March 2012. The assets were valued in accordance with the insurance policy.

Taxation

The charity is exempt from corporation tax on its charitable activities.

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Financial instruments

Debtors and creditors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction costs and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Net gains on investments' in the Statement of Financial Activities.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements requires the Trustees to make significant judgments and estimates. The items in the financial statements where these judgments and estimates have been made include:

Tangible fixed assets

Depreciation charges are provided on fixed assets based on the estimated useful economic life of those assets. This is based on the Trustees' knowledge of the business, assets and prior experience.

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	11,369	7,147

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Programme activity	Provision of advice, assistance and programmes	1,330,983	888,511

5. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Bad debts	730	8,480

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Provision of advice, assistance and programmes	1,003,148	69,804	1,072,952

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	620,553	349,795
Rent and rates	31,665	20,297
Insurance	11,279	(522)
Postage, stationery and telephone	50,258	37,456
Travelling	1,120	3,857
Sundry expenditure	24,611	31,359
Repairs and renewals	184,616	36,264
Refreshments for Young People	13,408	9,097
Cleaning	16,574	11,755
Training projects	29,887	62,493
IT consumables	9,911	3,294
Subscriptions	258	799
Charitable donations	50	340
Consulting	2,160	540
Motor vehicle expenses	308	414
Depreciation	6,490	3,677
	1,003,148	570,915

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

8. SUPPORT COSTS

	Governance costs £
Provision of advice, assistance and programmes	69,804

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	6,490	3,678
Other operating leases	4,017	4,017

10. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	6,250	-
Independent examination services	-	4,410

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

During the period no trustees were reimbursed expenses.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	581,964	331,852
Social security costs	31,254	14,357
Other pension costs	7,335	3,586

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

12. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2024	2023
School Principal	1	1
Deputy head	1	-
Behaviour lead	1	-
Attendance officer	1	-
Intervention lead	1	-
Behaviour support	1	1
Teachers	6	1
Higher level teaching assistants	12	12
Caretaker	1	-
	<u>25</u>	<u>15</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total amount paid to key management personnel during the year was £66,082 (2023 - £65,823).

In addition to the above staff, The Emscote School funding supports a further 3 zero-hour sessional activity staff who are available and deliver projects across the county as and when required.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice, assistance and programmes	888,511	-	888,511
Investment income	7,147	-	7,147
Other income	4,200	-	4,200
Total	<u>899,858</u>	<u>-</u>	<u>899,858</u>
EXPENDITURE ON			
Raising funds	8,480	-	8,480
Charitable activities			
Provision of advice, assistance and programmes	732,158	-	732,158
Other	4,017	-	4,017
Total	<u>744,655</u>	<u>-</u>	<u>744,655</u>
NET INCOME	155,203	-	155,203

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	495,131	-	495,131
TOTAL FUNDS CARRIED FORWARD	<u>650,334</u>	<u>-</u>	<u>650,334</u>

14. TANGIBLE FIXED ASSETS

	Pods £	Leasehold improvements £	Equipment in Pods and storage £	Office equipment £	Totals £
COST					
At 1 September 2023	10,674	1,951	2,401	28,288	43,314
Additions	-	-	12,578	13,380	25,958
At 31 August 2024	10,674	1,951	14,979	41,668	69,272
DEPRECIATION					
At 1 September 2023	10,674	1,951	2,359	18,533	33,517
Charge for year	-	-	391	6,099	6,490
At 31 August 2024	10,674	1,951	2,750	24,632	40,007
NET BOOK VALUE					
At 31 August 2024	-	-	12,229	17,036	29,265
At 31 August 2023	-	-	42	9,755	9,797

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
Additions	250,000
Revaluations	17,888
At 31 August 2024	267,888
NET BOOK VALUE	
At 31 August 2024	267,888
At 31 August 2023	-

There were no investment assets outside the UK.

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

15. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 August 2024 is represented by:

	Listed investments £
Valuation in 2024	17,888
Cost	250,000
	267,888

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	39,161	35,499
Other debtors	5,814	-
Staff loans	336	336
Prepayments	6,205	6,438
	51,516	42,273

All debtors are financial assets that are measured at amortised cost.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,189	29,684
Net wages	-	(3,604)
Social security and other taxes	7,721	7,050
Other creditors	4,454	1,615
Accrued expenses	5,230	7,153
	18,594	41,898

All creditors are financial liabilities measured at amortised cost.

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	2,678	4,017
Between one and five years	-	2,678
	2,678	6,695

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	29,265	-	29,265	9,797
Investments	267,888	-	267,888	-
Current assets	654,421	-	654,421	682,435
Current liabilities	(18,594)	-	(18,594)	(41,898)
	<u>932,980</u>	<u>-</u>	<u>932,980</u>	<u>650,334</u>

20. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	640,536	289,137	(25,957)	903,716
Designated fixed asset fund	9,798	(6,491)	25,957	29,264
	<u>650,334</u>	<u>282,646</u>	<u>-</u>	<u>932,980</u>
TOTAL FUNDS	<u>650,334</u>	<u>282,646</u>	<u>-</u>	<u>932,980</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,342,458	(1,071,209)	17,888	289,137
Designated fixed asset fund	(1)	(6,490)	-	(6,491)
	<u>1,342,457</u>	<u>(1,077,699)</u>	<u>17,888</u>	<u>282,646</u>
TOTAL FUNDS	<u>1,342,457</u>	<u>(1,077,699)</u>	<u>17,888</u>	<u>282,646</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	490,183	158,880	(8,527)	640,536
Designated fixed asset fund	4,948	(3,677)	8,527	9,798
	<u>495,131</u>	<u>155,203</u>	<u>-</u>	<u>650,334</u>
TOTAL FUNDS	<u>495,131</u>	<u>155,203</u>	<u>-</u>	<u>650,334</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	899,858	(740,978)	158,880
Designated fixed asset fund	-	(3,677)	(3,677)
	<u>899,858</u>	<u>(744,655)</u>	<u>155,203</u>
TOTAL FUNDS	<u>899,858</u>	<u>(744,655)</u>	<u>155,203</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	490,183	448,017	(34,484)	903,716
Designated fixed asset fund	4,948	(10,168)	34,484	29,264
	<u>495,131</u>	<u>437,849</u>	<u>-</u>	<u>932,980</u>
TOTAL FUNDS	<u>495,131</u>	<u>437,849</u>	<u>-</u>	<u>932,980</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,242,316	(1,812,187)	17,888	448,017
Designated fixed asset fund	(1)	(10,167)	-	(10,168)
	<u>2,242,315</u>	<u>(1,822,354)</u>	<u>17,888</u>	<u>437,849</u>
TOTAL FUNDS	<u>2,242,315</u>	<u>(1,822,354)</u>	<u>17,888</u>	<u>437,849</u>

The general fund is available for use at the discretion of trustees in furtherance of the general objectives of the charity.

The designated fixed asset fund represents the acquisition of fixed assets and the depreciation charged thereon.

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024 or the year ended 31 August 2023.

22. PENSION COMMITMENTS

The company operates a defined contribution pension scheme whose assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £7,335 (2023 - £3,586). At the year end there was a balance outstanding amounting to £950 (2023 - £666).

The Emscote School

England & Wales - Charity number 1142582

Accounts

REGISTERED COMPANY NUMBER: 07527381 (England and Wales)
REGISTERED CHARITY NUMBER: 1142582

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
THE EMSCOTE SCHOOL**

THE EMSCOTE SCHOOL

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for the year ended 31 August 2023**

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THE EMSCOTE SCHOOL
REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 August 2023

TRUSTEES	Mr William Holland Chairman Mr Richard Hardy Director Mr Sajid Zaidi Trustee Ms Kuljit Minhas Trustee
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REGISTERED OFFICE	Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
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REGISTERED COMPANY NUMBER	07527381 (England and Wales)
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REGISTERED CHARITY NUMBER	1142582
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BANKERS	United Trust Bank 80 Haymarket London SW1Y 4TE
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SOLICITORS	Band Hatton Button LLP 25 Warwick Road Coventry CV1 2EZ
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THE EMSCOTE SCHOOL
REPORT OF THE TRUSTEES
for the year ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Emscote School is an educational establishment for students, aged 11 to 16 years providing a safe environment focusing primarily on emotional wellbeing and providing them with pastoral and education.

The Emscote School is an OFSTED registered non-fee paying independent school for young people which enables them to achieve an education and to participate in society as mature and responsible individuals.

Education and Alignment of Financial and Academic Years

Our education programmes take place during school hours and in term time. There are three terms per academic year.

The schools education represent all the charities activities.

The Emscote School have been able to remain focussed by delivering, what commissioners require and most importantly that relate directly to the needs of the young people referred.

The Emscote School continue to achieve considerable success in working with young people whose journey through school has become difficult and/or impossible.

The Emscote School education provision continues to offer programmes for those young people who struggle with mainstream education.

Young people are referred for individual, group or online work via behaviour partnerships, allied professionals and schools.

Public benefit

The Council referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In the following pages this report demonstrates the public benefit of our work and how we have worked towards The Emscote School strategic aims..

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2023

STRATEGIC REPORT

Achievement and performance

Alternative Education Programmes

This provision is for secondary students who are:

- (a) At risk of exclusion
- (b) Have been permanently excluded
- (c) In need of support for access to education

Working closely with partners, commissioners and schools The Emscote School provide educational support packages for each young person towards:

- (a) Achievement
- (b) Improved self-esteem
- (c) Improved awareness and
- (d) Improved motivation

Organised sessions also identify issues with behaviour and anger management and allow young people to develop skills and strategies to control themselves in situations where they may previously have struggled.

Our aim is to provide an ambitious and high quality education that is designed to give all students the knowledge and cultural capital that they need to succeed in life. A curriculum that brings out the very best in them and enables them to overcome the challenges that exist in their lives.

Our curriculum is designed to provide students with the core knowledge, skills and understanding that they need for success in education and later life; to maximise their cognitive development; to develop the whole person and their talents to ensure that they become active and economically self-sufficient citizens. By drawing on all of the resources available to us we anticipate that our curriculum enables students to appreciate and participate in the full richness of the human experience

Where appropriate young people progress onto vocational courses at college.

Online learning provides educational opportunities.

Curriculum offer

Some students will attend full time, whilst others will be part time. Full timers will be taught a curriculum that covers all of the required areas of learning and national curriculum requirements. Provision will be fully rounded. Part timers will cover the curriculum agreed with the individual's host school. Attention will be paid to ensure that students' education meets government requirements, in order that students' education is not narrowed or compromised. If an individual from a host school is following a programme of study that is not normally taught at Emscote, every effort will be made to provide the subject to provide continuity of learning. Our aim is to adjust provision to meet individuals' needs. Mathematics and English will be an integral part of the education provided for part timers, along with personal, social and emotional education.

In addition to GCSE's the school will provide year 11 students to access a Functional skills programme. Emscote School believe that Functional Skills are important to educational and personal development for learners because they are:

- (a) Essential for individuals to function in everyday life, work, leisure and education.
- (b) Necessary in developing a commitment to lifelong learning to enhance the lives of individuals, improve employability and to create the skills that our economy and employers need.
- (c) Help towards meeting the Government's drive for improvements in the Maths and English skills of all students.

The Emscote School recognise that linguistic and cultural diversity enrich our school and that a student's achievement is linked to a welcoming environment in which they feel valued and confident. Building on each student's knowledge and understanding of other cultures and languages will support EAL learners in becoming confident speakers, readers and writers of English in all areas of the curriculum.

THE EMSCOTE SCHOOL
REPORT OF THE TRUSTEES
for the year ended 31 August 2023

Managing Behaviour

The Emscote School have evidence that there is a clear focus on addressing behavioural, social and emotional needs in preparation for returning to school. At the start of the day students are greeted with tea and toast and an opportunity to chat about any issues before they commence their learning programmes.

On a daily basis, as part of the programme, young people attending are able to talk through problems with staff throughout the day and obtain support for issues such as low self-esteem and anger management is available.

Financial review

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equal one years' expenditure. This is to ensure that the charity has sufficient working capital to support committed alternative education programmes for a year. Budgeted annual expenditure is £410,000, therefore the target level of general reserves is £410,000. The present level of reserves available to the charity of £650,334 (2022 - £495,131) therefore meets this target.

Details of the financial position of the charity are set out in the attached financial statements. Income for the year totalled £899,858 (2022 - £458,635) and expenditure totalled £744,655 (2022 - £446,507). Net incoming resources totalled £155,203 (2022 - net expenditure resources of £12,128).

Unrestricted reserves at the year end amounted to £650,334 (2022 - £495,131) and these comprised general reserves of £640,537 (2022 - £490,183) and a designated fixed asset fund of £9,797 (2022 - £4,948). Restricted reserves amounted to £nil (2022 - £nil) at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is a charitable company limited by guarantee, as defined by the Companies Act 2006, incorporated on 11 February 2011 and registered as a charity on 24 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up the trustees are required to contribute an amount not exceeding £10.

The 'Board of Trustees' comprises the directors of the company. A list of those who served in these capacities during the period is set out on page 1. The trustees meet on a regular basis and are responsible for the strategic direction and policy of the charity. The board consists of four trustees from a variety of professional backgrounds relevant to the work of the charity. The 'Board of Trustees' give their time voluntarily and have received no benefits from the charity.

The overall day-to-day management of the charity is carried out by the Principal who is directly responsible to the trustees. The Principal is responsible for ensuring that the charity delivers the services specified and that the performance indicators are met.

New trustees are elected by the 'Board of Trustees'. New trustees are inducted during their first trustees' meeting. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with Child Protection and Health and Safety policies and procedures. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

External audits of the charity's policies and procedures, with particular regard to Child Protection, are undertaken by representatives of the commissioning agencies, schools and local authorities.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 12 June 2024 and signed on the board's behalf by:


D0470T00-BDC3-6045-25E5-08DC8ACEF184
.....
Mr William Holland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE EMSCOTE SCHOOL**

Independent examiner's report to the trustees of The Emscote School ('the Company')

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 purposes 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.

Simon Justin Turner BA(Hons) HND FCA

Date:

THE EMSCOTE SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 August 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Provision of advice, assistance and programmes		888,511	-	888,511	454,923
Investment income	2	7,147	-	7,147	519
Other income		<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>3,193</u>
Total		<u>899,858</u>	<u>-</u>	<u>899,858</u>	<u>458,635</u>
EXPENDITURE ON					
Raising funds	4	8,480	-	8,480	20,459
Charitable activities	5				
Provision of advice, assistance and programmes		732,158	-	732,158	426,048
Other		<u>4,017</u>	<u>-</u>	<u>4,017</u>	<u>-</u>
Total		<u>744,655</u>	<u>-</u>	<u>744,655</u>	<u>446,507</u>
NET INCOME		155,203	-	155,203	12,128
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>495,131</u>	<u>-</u>	<u>495,131</u>	<u>483,003</u>
TOTAL FUNDS CARRIED FORWARD		<u>650,334</u>	<u>-</u>	<u>650,334</u>	<u>495,131</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE EMSCOTE SCHOOL

BALANCE SHEET 31 August 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	9,797	4,948
CURRENT ASSETS			
Debtors	14	42,273	42,987
Cash at bank		<u>640,162</u>	<u>466,194</u>
		682,435	509,181
CREDITORS			
Amounts falling due within one year	15	(41,898)	(18,998)
NET CURRENT ASSETS		<u>640,537</u>	<u>490,183</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>650,334</u>	<u>495,131</u>
NET ASSETS		<u>650,334</u>	<u>495,131</u>
FUNDS	18		
Unrestricted funds		<u>650,334</u>	<u>495,131</u>
TOTAL FUNDS		<u>650,334</u>	<u>495,131</u>

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



Mr William Holland - Trustee

The notes form part of these financial statements

THE EMSCOTE SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with governance of the charity and its assets and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Pods	- Straight line over 10 years
Leasehold improvements	- Straight line over 10 years
Equipment in Pods and storage	- 33.3% on reducing balance
Office equipment	- Straight line over 3 years

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised.

Fixed assets previously under the ownership of the Warwickshire County Council were transferred to the charity during the period ended 31 March 2012. The assets were valued in accordance with the insurance policy.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Financial instruments

Debtors and creditors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>7,147</u>	<u>519</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Programme activity	Provision of advice, assistance and programmes	888,511	453,798
Donations	Provision of advice, assistance and programmes	<u>-</u>	<u>1,125</u>
		<u>888,511</u>	<u>454,923</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	<u><u>-</u></u>	<u><u>20,459</u></u>

Other trading activities

	2023	2022
	£	£
Bad debts	<u><u>8,480</u></u>	<u><u>-</u></u>

Aggregate amounts	<u><u>8,480</u></u>	<u><u>20,459</u></u>
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5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Provision of advice, assistance and programmes	<u><u>570,915</u></u>	<u><u>161,243</u></u>	<u><u>732,158</u></u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	349,795	292,916
Rent and rates	20,297	4,611
Insurance	(522)	9,615
Postage, stationery and telephone	37,456	12,823
Travelling	3,857	80
Sundry expenditure	31,359	6,389
Repairs and renewals	36,264	31,612
Refreshments for Young People	9,097	4,587
Cleaning	11,755	5,462
Training projects	62,493	43,731
IT consumables	3,294	3,104
Subscriptions	799	939
Charitable donations	340	-
Consulting	540	-
Motor vehicle expenses	414	-
Depreciation	<u><u>3,677</u></u>	<u><u>4,118</u></u>
	<u><u>570,915</u></u>	<u><u>419,987</u></u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

7. SUPPORT COSTS

	Governance costs £
Provision of advice, assistance and programmes	<u><u>161,243</u></u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	3,678	4,118
Other operating leases	<u><u>4,017</u></u>	<u><u>-</u></u>

9. INDEPENDENT EXAMINERS' REMUNERATION

	2023	2022
	£	£
Independent examination services	<u><u>4,410</u></u>	<u><u>4,260</u></u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

During the period no trustees were reimbursed expenses.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	331,852	274,965
Social security costs	14,357	15,831
Other pension costs	<u><u>3,586</u></u>	<u><u>2,120</u></u>
	<u><u>349,795</u></u>	<u><u>292,916</u></u>

The average monthly number of employees during the year was as follows:

	2023	2022
Chief Executive Officer	1	1
Activity workers	12	8
Centre Manager	1	1
Key Worker	<u><u>1</u></u>	<u><u>1</u></u>
	<u><u>15</u></u>	<u><u>11</u></u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u><u>1</u></u>	<u><u>1</u></u>

The total amount paid to key management personnel during the year was £65,823 (2022 - £71,052).

In addition to the above staff, The Emscote School funding supports a further 3 zero-hour sessional activity staff who are available and deliver projects across the county as and when required.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice, assistance and programmes	454,923	-	454,923
Investment income	519	-	519
Other income	<u>3,193</u>	<u>-</u>	<u>3,193</u>
Total	<u>458,635</u>	<u>-</u>	<u>458,635</u>
 EXPENDITURE ON			
Raising funds	20,459	-	20,459
Charitable activities			
Provision of advice, assistance and programmes	<u>426,048</u>	<u>-</u>	<u>426,048</u>
Total	<u>446,507</u>	<u>-</u>	<u>446,507</u>
 NET INCOME	12,128	-	12,128
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>483,003</u>	<u>-</u>	<u>483,003</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>495,131</u></u>	<u><u>-</u></u>	<u><u>495,131</u></u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

13. TANGIBLE FIXED ASSETS

	Pods £	Leasehold improvements £	Equipment in Pods and storage £	Office equipment £	Totals £
COST					
At 1 September 2022	10,674	1,951	2,401	19,761	34,787
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,527</u>	<u>8,527</u>
At 31 August 2023	<u>10,674</u>	<u>1,951</u>	<u>2,401</u>	<u>28,288</u>	<u>43,314</u>
DEPRECIATION					
At 1 September 2022	10,674	1,838	2,296	15,031	29,839
Charge for year	<u>-</u>	<u>113</u>	<u>63</u>	<u>3,502</u>	<u>3,678</u>
At 31 August 2023	<u>10,674</u>	<u>1,951</u>	<u>2,359</u>	<u>18,533</u>	<u>33,517</u>
NET BOOK VALUE					
At 31 August 2023	<u>-</u>	<u>-</u>	<u>42</u>	<u>9,755</u>	<u>9,797</u>
At 31 August 2022	<u>-</u>	<u>113</u>	<u>105</u>	<u>4,730</u>	<u>4,948</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	35,499	39,897
Staff loans	336	-
Prepayments	<u>6,438</u>	<u>3,090</u>
	<u>42,273</u>	<u>42,987</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	29,684	-
Net wages	(3,604)	-
Social security and other taxes	7,050	6,386
Other creditors	1,615	5,459
Accrued expenses	<u>7,153</u>	<u>7,153</u>
	<u>41,898</u>	<u>18,998</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	4,017	-
Between one and five years	<u>2,678</u>	<u>-</u>
	<u>6,695</u>	<u>-</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	9,797	-	9,797	4,948
Current assets	682,435	-	682,435	509,181
Current liabilities	<u>(41,898)</u>	<u>-</u>	<u>(41,898)</u>	<u>(18,998)</u>
	<u>650,334</u>	<u>-</u>	<u>650,334</u>	<u>495,131</u>

18. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	490,184	158,880	(8,527)	640,537
Designated fixed asset fund	<u>4,947</u>	<u>(3,677)</u>	<u>8,527</u>	<u>9,797</u>
	<u>495,131</u>	<u>155,203</u>	<u>-</u>	<u>650,334</u>
TOTAL FUNDS	<u>495,131</u>	<u>155,203</u>	<u>-</u>	<u>650,334</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	899,858	(740,978)	158,880
Designated fixed asset fund	<u>-</u>	<u>(3,677)</u>	<u>(3,677)</u>
	<u>899,858</u>	<u>(744,655)</u>	<u>155,203</u>
TOTAL FUNDS	<u>899,858</u>	<u>(744,655)</u>	<u>155,203</u>

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	477,652	12,532	490,184
Designated fixed asset fund	<u>5,351</u>	<u>(404)</u>	<u>4,947</u>
	<u>483,003</u>	<u>12,128</u>	<u>495,131</u>
TOTAL FUNDS	<u><u>483,003</u></u>	<u><u>12,128</u></u>	<u><u>495,131</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	458,635	(446,103)	12,532
Designated fixed asset fund	<u>-</u>	<u>(404)</u>	<u>(404)</u>
	<u>458,635</u>	<u>(446,507)</u>	<u>12,128</u>
TOTAL FUNDS	<u><u>458,635</u></u>	<u><u>(446,507)</u></u>	<u><u>12,128</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	477,652	171,412	(8,527)	640,537
Designated fixed asset fund	<u>5,351</u>	<u>(4,081)</u>	<u>8,527</u>	<u>9,797</u>
	<u>483,003</u>	<u>167,331</u>	<u>-</u>	<u>650,334</u>
TOTAL FUNDS	<u><u>483,003</u></u>	<u><u>167,331</u></u>	<u><u>-</u></u>	<u><u>650,334</u></u>

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,358,493	(1,187,081)	171,412
Designated fixed asset fund	<u>-</u>	<u>(4,081)</u>	<u>(4,081)</u>
	<u>1,358,493</u>	<u>(1,191,162)</u>	<u>167,331</u>
TOTAL FUNDS	<u><u>1,358,493</u></u>	<u><u>(1,191,162)</u></u>	<u><u>167,331</u></u>

The general fund is available for use at the discretion of trustees in furtherance of the general objectives of the charity.

The designated fixed asset fund represents the acquisition of fixed assets and the depreciation charged thereon.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023 or the year ended 31 August 2022.

The Emscote School

England & Wales - Charity number 1142582

Accounts

REGISTERED COMPANY NUMBER: 07527381 (England and Wales)
REGISTERED CHARITY NUMBER: 1142582

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
THE EMSCOTE SCHOOL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

THE EMSCOTE SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 August 2022

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Detailed Statement of Financial Activities	16

THE EMSCOTE SCHOOL

REFERENCE AND ADMINISTRATIVE DETAILS for the year ended 31 August 2022

TRUSTEES	Mr William Holland Chairman Mr Richard Hardy Director Mrs Sally Andrews Director (resigned 31.1.2022) Mr Andrew Parker Trustee (resigned 31.5.2022) Mr Sajid Zaidi Trustee Ms Kuljit Minhas Trustee
REGISTERED OFFICE	Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
REGISTERED COMPANY NUMBER	07527381 (England and Wales)
REGISTERED CHARITY NUMBER	1142582
INDEPENDENT EXAMINER	Harrison Beale & Owen Limited Chartered Accountants Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
BANKERS	United Trust Bank 80 Haymarket London SW1Y 4TE
SOLICITORS	Band Hatton Button LLP 25 Warwick Road Coventry CV1 2EZ

THE EMSCOTE SCHOOL
REPORT OF THE TRUSTEES
for the year ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Emscote School aims to act as a educational resource for young people, aged 11 to 16 years providing a safe environment focusing primarily on emotional wellbeing and providing them with pastoral and an alternative education from school.

The Emscote School provide support and activities for young people which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Alternative Education Programmes and Alignment of Financial and Academic Years

Much of the work of our alternative education programmes takes place during school hours and in term time. There are three terms per academic year.

The alternative education programmes represent all the charities activities.

The Emscote School have been able to remain focussed by delivering, what commissioners require and most importantly that relate directly to the needs of the young people referred.

The Emscote School continue to achieve considerable success in working with young people whose journey through school has become difficult and/or impossible.

The Emscote School alternative education provision continues to offer programmes for those young people who struggle with mainstream education.

Young people are referred for individual, group or online work via behaviour partnerships, allied professionals and schools.

Public benefit

The Council referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In the following pages this report demonstrates the public benefit of our work and how we have worked towards The Emscote School strategic aims.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2022

STRATEGIC REPORT

Achievement and performance

Alternative Education Programmes

This provision is for secondary students who are:

- (a) At risk of exclusion
- (b) Have been permanently excluded
- (c) In need of support for access to education

Working closely with partners, commissioners and schools The Emscote School provide educational support packages for each young person towards:

- (a) Achievement
- (b) Improved self-esteem
- (c) Improved awareness and
- (d) Improved motivation

Organised sessions also identify issues with behaviour and anger management and allow young people to develop skills and strategies to control themselves in situations where they may previously have struggled.

The school offers alternative education provision for those young people who struggle with mainstream education. The programme provides individually devised education packages, targeting individual needs identified from background information and, in some cases, a Statement of Educational Need. Support is offered in key areas such as literacy and numeracy, science and PSHe. The Educational programmes focus on:

- (a) Consequences of actions,
- (b) Anger management
- (c) Issues relating to self-worth and self-esteem.

Where appropriate young people progress onto vocational courses at college.
Online learning provides educational opportunities.

Currently the main subjects are offered (Maths, Science, Humanities and English).

Managing Behaviour

The Emscote School have evidence that there is a clear focus on addressing behavioural, social and emotional needs in preparation for returning to school. At the start of the day students are greeted with tea and toast and an opportunity to chat about any issues before they commence their learning programmes.

On a daily basis, as part of the programme, young people attending are able to talk through problems with staff throughout the day and obtain support for issues such as low self-esteem and anger management is available.

Financial review

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equal one years' expenditure. This is to ensure that the charity has sufficient working capital to support committed alternative education programmes for a year. Budgeted annual expenditure is £400,000, therefore the target level of general reserves is £400,000. The present level of reserves available to the charity of £495,13 (2021 - £483,003) therefore meets this target.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2022

STRATEGIC REPORT

Financial review

Details of the financial position of the charity are set out in the attached financial statements. Income for the year totalled £458,635 (2021 - £358,923) and expenditure totalled £444,507 (2021 - £363,964)). Net incoming resources totalled £12,128 (2021 - net expenditure resources of £5,041).

Unrestricted reserves at the year end amounted to £495,131 (2021 - £483,003) and these comprised general reserves of £490,184 (2021 - £479,700) and a designated fixed asset fund of £4,947 (2021 - £3,303). Restricted reserves amounted to £nil (2021 - £nil) at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is a charitable company limited by guarantee, as defined by the Companies Act 2006, incorporated on 11 February 2011 and registered as a charity on 24 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up the trustees are required to contribute an amount not exceeding £10.

The 'Board of Trustees' comprises the directors of the company. A list of those who served in these capacities during the period is set out on page 1. The trustees meet on a regular basis and are responsible for the strategic direction and policy of the charity. The board consists of four trustees from a variety of professional backgrounds relevant to the work of the charity. The 'Board of Trustees' give their time voluntarily and have received no benefits from the charity.

The overall day-to-day management of the charity is carried out by the Principal who is directly responsible to the trustees. The Principal is responsible for ensuring that the charity delivers the services specified and that the performance indicators are met.

New trustees are elected by the 'Board of Trustees'. New trustees are inducted during their first trustees' meeting. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with Child Protection and Health and Safety policies and procedures. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

External audits of the charity's policies and procedures, with particular regard to Child Protection, are undertaken by representatives of the commissioning agencies, schools and local authorities.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 June 2023 and signed on the board's behalf by:

Mr William Holland - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EMSCOTE SCHOOL

Independent examiner's report to the trustees of The Emscote School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.

Simon Justin Turner BA(Hons) HND FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

27 June 2023

THE EMSCOTE SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 August 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Provision of advice, assistance and programmes		454,923	-	454,923	270,605
Investment income	2	519	-	519	-
Other income		3,193	-	3,193	88,318
Total		458,635	-	458,635	358,923
EXPENDITURE ON					
Raising funds	4	20,459	-	20,459	-
Charitable activities	5				
Provision of advice, assistance and programmes		426,048	-	426,048	363,964
Total		446,507	-	446,507	363,964
NET INCOME/(EXPENDITURE)		12,128	-	12,128	(5,041)
RECONCILIATION OF FUNDS					
Total funds brought forward		483,003	-	483,003	488,044
TOTAL FUNDS CARRIED FORWARD		495,131	-	495,131	483,003

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

THE EMSCOTE SCHOOL

BALANCE SHEET 31 August 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	4,948	5,351
CURRENT ASSETS			
Debtors	14	42,987	48,405
Cash at bank		466,194	443,137
		509,181	491,542
CREDITORS			
Amounts falling due within one year	15	(18,998)	(13,890)
NET CURRENT ASSETS		490,183	477,652
TOTAL ASSETS LESS CURRENT LIABILITIES		495,131	483,003
NET ASSETS		495,131	483,003
FUNDS	17		
Unrestricted funds		495,131	483,003
TOTAL FUNDS		495,131	483,003

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2023 and were signed on its behalf by:

Mr William Holland - Trustee

The notes form part of these financial statements

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with governance of the charity and its assets and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Pods	- Straight line over 10 years
Leasehold improvements	- Straight line over 10 years
Equipment in Pods and storage	- 33.3% on reducing balance
Office equipment	- Straight line over 3 years

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised.

Fixed assets previously under the ownership of the Warwickshire County Council were transferred to the charity during the period ended 31 March 2012. The assets were valued in accordance with the insurance policy.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Financial instruments

Debtors and creditors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	519	-
	<u>519</u>	<u>-</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Programme activity	Provision of advice, assistance and programmes	453,798	269,600
Donations	Provision of advice, assistance and programmes	1,125	1,005
		<u>454,923</u>	<u>270,605</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	20,459	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Provision of advice, assistance and programmes	419,987	6,061	426,048

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	292,916	254,625
Rent and rates	4,611	3,484
Insurance	9,615	5,676
Postage, stationery and telephone	12,823	10,597
Travelling	80	102
Sundry expenditure	6,389	8,477
Repairs and renewals	31,612	16,621
Refreshments for Young People	4,587	2,738
Heat, light and fuel	-	12,128
Cleaning	5,462	1,262
Training projects	43,731	16,084
IT consumables	3,104	1,990
Subscriptions	939	1,256
Depreciation	4,118	4,695
	419,987	339,735

7. SUPPORT COSTS

	Governance costs £
Raising donations and legacies	20,459
Provision of advice, assistance and programmes	6,061
	26,520

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	4,118	4,695
	<u> </u>	<u> </u>

9. INDEPENDENT EXAMINERS' REMUNERATION

	2022	2021
	£	£
Independent examination services	4,260	4,040
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

During the period no trustees were reimbursed expenses.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	274,965	239,106
Social security costs	15,831	13,485
Other pension costs	2,120	2,034
	<u> </u>	<u> </u>
	292,916	254,625
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	2022	2021
Chief Executive Officer	1	1
Activity workers	8	9
Centre Manager	1	1
Key Worker	1	1
	<u> </u>	<u> </u>
	11	12
	<u> </u>	<u> </u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	1	1
	<u> </u>	<u> </u>

The total amount paid to key management personnel during the year was £71,052 (2021 - £61,532).

In addition to the above staff, The Emscote School funding supports a further 3 zero-hour sessional activity staff who are available and deliver projects across the county as and when required.

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice, assistance and programmes	270,605	-	270,605
Other income	88,318	-	88,318
Total	<u>358,923</u>	<u>-</u>	<u>358,923</u>
EXPENDITURE ON			
Charitable activities			
Provision of advice, assistance and programmes	<u>363,964</u>	<u>-</u>	<u>363,964</u>
NET INCOME/(EXPENDITURE)	(5,041)	-	(5,041)
RECONCILIATION OF FUNDS			
Total funds brought forward	488,044	-	488,044
TOTAL FUNDS CARRIED FORWARD	<u>483,003</u>	<u>-</u>	<u>483,003</u>

13. TANGIBLE FIXED ASSETS

	Pods £	Leasehold improvements £	Equipment in Pods and storage £	Office equipment £	Totals £
COST					
At 1 September 2021	10,674	1,951	2,401	16,046	31,072
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,715</u>	<u>3,715</u>
At 31 August 2022	<u>10,674</u>	<u>1,951</u>	<u>2,401</u>	<u>19,761</u>	<u>34,787</u>
DEPRECIATION					
At 1 September 2021	10,674	1,643	2,261	11,143	25,721
Charge for year	<u>-</u>	<u>195</u>	<u>35</u>	<u>3,888</u>	<u>4,118</u>
At 31 August 2022	<u>10,674</u>	<u>1,838</u>	<u>2,296</u>	<u>15,031</u>	<u>29,839</u>
NET BOOK VALUE					
At 31 August 2022	<u>-</u>	<u>113</u>	<u>105</u>	<u>4,730</u>	<u>4,948</u>
At 31 August 2021	<u>-</u>	<u>308</u>	<u>140</u>	<u>4,903</u>	<u>5,351</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	39,897	43,592
Prepayments	3,090	4,813
	<u>42,987</u>	<u>48,405</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	2,379
Social security and other taxes	6,386	3,992
Other creditors	5,459	2,840
Accrued expenses	7,153	4,679
	<u>18,998</u>	<u>13,890</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	4,948	-	4,948	5,351
Current assets	509,181	-	509,181	491,542
Current liabilities	(18,998)	-	(18,998)	(13,890)
	<u>495,131</u>	<u>-</u>	<u>495,131</u>	<u>483,003</u>

17. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	477,652	12,532	490,184
Designated fixed asset fund	5,351	(404)	4,947
	<u>483,003</u>	<u>12,128</u>	<u>495,131</u>
TOTAL FUNDS	<u>483,003</u>	<u>12,128</u>	<u>495,131</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	458,635	(446,103)	12,532
Designated fixed asset fund	-	(404)	(404)
	<u>458,635</u>	<u>(446,507)</u>	<u>12,128</u>
TOTAL FUNDS	<u>458,635</u>	<u>(446,507)</u>	<u>12,128</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	477,998	(346)	477,652
Designated fixed asset fund	10,046	(4,695)	5,351
	<u>488,044</u>	<u>(5,041)</u>	<u>483,003</u>
TOTAL FUNDS	<u>488,044</u>	<u>(5,041)</u>	<u>483,003</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,923	(359,269)	(346)
Designated fixed asset fund	-	(4,695)	(4,695)
	<u>358,923</u>	<u>(363,964)</u>	<u>(5,041)</u>
TOTAL FUNDS	<u>358,923</u>	<u>(363,964)</u>	<u>(5,041)</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	477,998	12,186	490,184
Designated fixed asset fund	10,046	(5,099)	4,947
	<u>488,044</u>	<u>7,087</u>	<u>495,131</u>
TOTAL FUNDS	<u>488,044</u>	<u>7,087</u>	<u>495,131</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	817,558	(805,372)	12,186
Designated fixed asset fund	-	(5,099)	(5,099)
	<u>817,558</u>	<u>(810,471)</u>	<u>7,087</u>
TOTAL FUNDS	<u>817,558</u>	<u>(810,471)</u>	<u>7,087</u>

The general fund is available for use at the discretion of trustees in furtherance of the general objectives of the charity.

The designated fixed asset fund represents the acquisition of fixed assets and the depreciation charged thereon.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022 or the year ended 31 August 2021.

THE EMSCOTE SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	519	-
Charitable activities		
Programme activity	453,798	269,600
Donations	1,125	1,005
	454,923	270,605
Other income		
Other income	3,193	88,318
Total incoming resources	458,635	358,923
EXPENDITURE		
Charitable activities		
Wages and salaries	274,965	239,106
Social security	15,831	13,485
Pensions	2,120	2,034
Rent and rates	4,611	3,484
Insurance	9,615	5,676
Postage, stationery and telephone	12,823	10,597
Travelling	80	102
Sundry expenditure	6,389	8,477
Repairs and renewals	31,612	16,621
Refreshments for Young People	4,587	2,738
Heat, light and fuel	-	12,128
Cleaning	5,462	1,262
Training projects	43,731	16,084
IT consumables	3,104	1,990
Subscriptions	939	1,256
Depreciation of tangible fixed assets	4,118	4,695
	419,987	339,735
Support costs		
Governance costs		
Auditors' remuneration for non audit work	4,260	4,040
Accountancy and legal fees	8,476	7,728
Legal fees	13,784	12,461
	26,520	24,229
Total resources expended	446,507	363,964
Net income/(expenditure)	12,128	(5,041)

This page does not form part of the statutory financial statements

The Emscote School

England & Wales - Charity number 1142582

Accounts

REGISTERED COMPANY NUMBER: 07527381 (England and Wales)
REGISTERED CHARITY NUMBER: 1142582

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
THE EMSCOTE SCHOOL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

THE EMSCOTE SCHOOL

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Detailed Statement of Financial Activities	16 to 17

THE EMSCOTE SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 August 2021**

TRUSTEES	Mr William Holland Chairman Mr Richard Hardy Director Mrs Sally Andrews Director Mr Andrew Parker Trustee
REGISTERED OFFICE	Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
REGISTERED COMPANY NUMBER	07527381 (England and Wales)
REGISTERED CHARITY NUMBER	1142582
INDEPENDENT EXAMINER	Harrison Beale & Owen Limited Chartered Accountants Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
BANKERS	United Trust Bank 80 Haymarket London SW1Y 4TE
SOLICITORS	Band Hatton Button LLP 25 Warwick Road Coventry CV1 2EZ

THE EMSCOTE SCHOOL
REPORT OF THE TRUSTEES
for the year ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Emscote School aims to act as a educational resource for young people, aged 11 to 16 years providing a safe environment focusing primarily on emotional wellbeing and providing them with pastoral and an alternative education from school.

The Emscote School provide support and activities for young people which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Alternative Education Programmes and Alignment of Financial and Academic Years

Much of the work of our alternative education programmes takes place during school hours and in term time. There are three terms per academic year.

The alternative education programmes represent all the charities activities.

The Emscote School have been able to remain focussed by delivering, what commissioners require and most importantly that relate directly to the needs of the young people referred.

The Emscote School continue to achieve considerable success in working with young people whose journey through school has become difficult and/or impossible.

The Emscote School alternative education provision continues to offer programmes for those young people who struggle with mainstream education.

Young people are referred for individual, group or online work via behaviour partnerships, allied professionals and schools.

Public benefit

The Council referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In the following pages this report demonstrates the public benefit of our work and how we have worked towards The Emscote School strategic aims.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Alternative Education Programmes

This provision is for secondary students who are:

- (a) At risk of exclusion
- (b) Have been permanently excluded
- (c) In need of support for access to education

Working closely with partners, commissioners and schools The Emscote School provide educational support packages for each young person towards:

- (a) Achievement
- (b) Improved self-esteem
- (c) Improved awareness and
- (d) Improved motivation

Organised sessions also identify issues with behaviour and anger management and allow young people to develop skills and strategies to control themselves in situations where they may previously have struggled.

The school offers alternative education provision for those young people who struggle with mainstream education. The programme provides individually devised education packages, targeting individual needs identified from background information and, in some cases, a Statement of Educational Need. Support is offered in key areas such as literacy and numeracy, science and PSHe. The Educational programmes focus on:

- (a) Consequences of actions,
- (b) Anger management
- (c) Issues relating to self-worth and self-esteem.

Where appropriate young people progress onto vocational courses at college. Online learning provides educational opportunities.

Currently the main subjects are offered (Maths, Science, Humanities and English).

Managing Behaviour

The Emscote School have evidence that there is a clear focus on addressing behavioural, social and emotional needs in preparation for returning to school. At the start of the day students are greeted with tea and toast and an opportunity to chat about any issues before they commence their learning programmes.

On a daily basis, as part of the programme, young people attending are able to talk through problems with staff throughout the day and obtain support for issues such as low self-esteem and anger management is available.

FINANCIAL REVIEW

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equal one years' expenditure. This is to ensure that the charity has sufficient working capital to support committed alternative education programmes for a year. Budgeted annual expenditure is £400,000, therefore the target level of general reserves is £400,000. The present level of reserves available to the charity of £483,003 (2020 - £488,044) therefore meets this target.

Details of the financial position of the charity are set out in the attached financial statements. Income for the year totalled £358,923 (2020 - £513,739) and expenditure totalled £363,964 (2020 - £469,133). Net expenditure resources totalled £5,041 (2020 - net incoming resources of £44,606).

Unrestricted reserves at the year end amounted to £483,003 (2020 - £488,044) and these comprised general reserves of £479,700 (2020 - £480,046) and a designated fixed asset fund of £3,303 (2020 - £7,998). Restricted reserves amounted to £nil (2020 - £nil) at the year end.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is a charitable company limited by guarantee, as defined by the Companies Act 2006, incorporated on 11 February 2011 and registered as a charity on 24 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up the trustees are required to contribute an amount not exceeding £10.

The 'Board of Trustees' comprises the directors of the company. A list of those who served in these capacities during the period is set out on page 1. The trustees meet on a regular basis and are responsible for the strategic direction and policy of the charity. The board consists of five trustees from a variety of professional backgrounds relevant to the work of the charity. The 'Board of Trustees' give their time voluntarily and have received no benefits from the charity.

The overall day-to-day management of the charity is carried out by the Principal who is directly responsible to the trustees. The Principal is responsible for ensuring that the charity delivers the services specified and that the performance indicators are met.

New trustees are elected by the 'Board of Trustees'. New trustees are inducted during their first trustees' meeting. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with Child Protection and Health and Safety policies and procedures. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

External audits of the charity's policies and procedures, with particular regard to Child Protection, are undertaken by representatives of the commissioning agencies, schools and local authorities.

Approved by order of the board of trustees on 7 June 2022 and signed on its behalf by:

Mr William Holland - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EMSCOTE SCHOOL

Independent examiner's report to the trustees of The Emscote School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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.

Simon Justin Turner BA(Hons) HND FCA
ICAEW
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

7 June 2022

THE EMSCOTE SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 August 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of advice, assistance and programmes		270,605	-	270,605	452,855
Investment income	2	-	-	-	1,472
Other income		88,318	-	88,318	59,412
Total		358,923	-	358,923	513,739
 EXPENDITURE ON					
Charitable activities					
Provision of advice, assistance and programmes	3	363,964	-	363,964	469,133
NET INCOME/(EXPENDITURE)		(5,041)	-	(5,041)	44,606
 RECONCILIATION OF FUNDS					
Total funds brought forward		488,044	-	488,044	443,438
TOTAL FUNDS CARRIED FORWARD		483,003	-	483,003	488,044

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE EMSCOTE SCHOOL

BALANCE SHEET 31 August 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	5,351	7,998
CURRENT ASSETS			
Debtors	12	48,405	39,313
Cash at bank		443,137	452,912
		<u>491,542</u>	<u>492,225</u>
CREDITORS			
Amounts falling due within one year	13	(13,890)	(12,179)
NET CURRENT ASSETS		<u>477,652</u>	<u>480,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		483,003	488,044
NET ASSETS		<u>483,003</u>	<u>488,044</u>
FUNDS	15		
Unrestricted funds		483,003	488,044
TOTAL FUNDS		<u>483,003</u>	<u>488,044</u>

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2022 and were signed on its behalf by:

Mr William Holland - Trustee

The notes form part of these financial statements

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with governance of the charity and its assets and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Pods	- Straight line over 10 years
Leasehold improvements	- Straight line over 10 years
Equipment in Pods and storage	- 33.3% on reducing balance
Office equipment	- Straight line over 3 years

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised.

Fixed assets previously under the ownership of the Warwickshire County Council were transferred to the charity during the period ended 31 March 2012. The assets were valued in accordance with the insurance policy.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Financial instruments

Debtors and creditors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

2. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	-	1,472

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Provision of advice, assistance and programmes	339,735	24,229	363,964

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	254,625	308,346
Rent and rates	3,484	4,122
Insurance	5,676	5,664
Postage, stationery and telephone	10,597	13,134
Travelling	102	1,542
Sundry expenditure	8,477	2,775
Repairs and renewals	16,621	30,542
Refreshments for Young People	2,738	4,724
Heat, light and fuel	12,128	14,886
Advertising	-	382
Cleaning	1,262	245
Training projects	16,084	52,587
IT consumables	1,990	2,642
Carried forward	333,784	441,591

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2021	2020
	£	£
Brought forward	333,784	441,591
Subscriptions	1,256	-
Depreciation	4,695	6,145
	<u>339,735</u>	<u>447,736</u>

5. SUPPORT COSTS

	Governance costs £
Provision of advice, assistance and programmes	<u>24,229</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	4,695	6,144
Surplus on disposal of fixed assets	<u>-</u>	<u>(635)</u>

7. INDEPENDENT EXAMINERS' REMUNERATION

	2021	2020
	£	£
Independent examination services	<u>4,040</u>	<u>4,000</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

During the period no trustees were reimbursed expenses.

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	239,106	292,158
Social security costs	13,485	13,928
Other pension costs	2,034	2,260
	<u>254,625</u>	<u>308,346</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021**

9. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2021	2020
Chief Executive Officer	1	1
Activity workers	9	8
Centre Manager	1	1
Key Worker	1	1
	<u>12</u>	<u>11</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

The total amount paid to key management personnel during the year was £61,532 (2020 - £106,881).

In addition to the above staff, The Emscote School funding supports a further 3 zero-hour sessional activity staff who are available and deliver projects across the county as and when required.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice, assistance and programmes	452,855	-	452,855
Investment income	1,472	-	1,472
Other income	59,412	-	59,412
	<u>513,739</u>	<u>-</u>	<u>513,739</u>
Total	513,739	-	513,739
EXPENDITURE ON			
Charitable activities			
Provision of advice, assistance and programmes	469,133	-	469,133
	<u>44,606</u>	<u>-</u>	<u>44,606</u>
NET INCOME	44,606	-	44,606
RECONCILIATION OF FUNDS			
Total funds brought forward	443,438	-	443,438
	<u>488,044</u>	<u>-</u>	<u>488,044</u>
TOTAL FUNDS CARRIED FORWARD	488,044	-	488,044

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021**

11. TANGIBLE FIXED ASSETS

	Pods £	Leasehold improvements £	Equipment in Pods and storage £	Office equipment £	Totals £
COST					
At 1 September 2020	10,674	1,951	2,401	26,587	41,613
Additions	-	-	-	2,048	2,048
Disposals	-	-	-	(12,589)	(12,589)
At 31 August 2021	10,674	1,951	2,401	16,046	31,072
DEPRECIATION					
At 1 September 2020	10,674	1,448	2,214	19,279	33,615
Charge for year	-	195	47	4,453	4,695
Eliminated on disposal	-	-	-	(12,589)	(12,589)
At 31 August 2021	10,674	1,643	2,261	11,143	25,721
NET BOOK VALUE					
At 31 August 2021	-	308	140	4,903	5,351
At 31 August 2020	-	503	187	7,308	7,998

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	43,592	37,300
Prepayments	4,813	2,013
	48,405	39,313

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	2,380	1,739
Social security and other taxes	3,991	3,704
Other creditors	2,840	1,876
Accrued expenses	4,679	4,860
	13,890	12,179

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	5,351	-	5,351	7,998
Current assets	491,542	-	491,542	492,225
Current liabilities	(13,890)	-	(13,890)	(12,179)
	<u>483,003</u>	<u>-</u>	<u>483,003</u>	<u>488,044</u>

15. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	477,998	(346)	477,652
Designated fixed asset fund	10,046	(4,695)	5,351
	<u>488,044</u>	<u>(5,041)</u>	<u>483,003</u>
TOTAL FUNDS	<u>488,044</u>	<u>(5,041)</u>	<u>483,003</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,923	(359,269)	(346)
Designated fixed asset fund	-	(4,695)	(4,695)
	<u>358,923</u>	<u>(363,964)</u>	<u>(5,041)</u>
TOTAL FUNDS	<u>358,923</u>	<u>(363,964)</u>	<u>(5,041)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	434,637	50,116	(4,707)	480,046
Designated fixed asset fund	8,801	(5,510)	4,707	7,998
	<u>443,438</u>	<u>44,606</u>	<u>-</u>	<u>488,044</u>
TOTAL FUNDS	<u>443,438</u>	<u>44,606</u>	<u>-</u>	<u>488,044</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	513,104	(462,988)	50,116
Designated fixed asset fund	635	(6,145)	(5,510)
	<u>513,739</u>	<u>(469,133)</u>	<u>44,606</u>
TOTAL FUNDS	<u>513,739</u>	<u>(469,133)</u>	<u>44,606</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	434,637	49,770	(4,707)	479,700
Designated fixed asset fund	8,801	(10,205)	4,707	3,303
	<u>443,438</u>	<u>39,565</u>	<u>-</u>	<u>483,003</u>
TOTAL FUNDS	<u>443,438</u>	<u>39,565</u>	<u>-</u>	<u>483,003</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	872,027	(822,257)	49,770
Designated fixed asset fund	635	(10,840)	(10,205)
	<u>872,662</u>	<u>(833,097)</u>	<u>39,565</u>
TOTAL FUNDS	<u>872,662</u>	<u>(833,097)</u>	<u>39,565</u>

The general fund is available for use at the discretion of trustees in furtherance of the general objectives of the charity.

The designated fixed asset fund represents the acquisition of fixed assets and the depreciation charged thereon.

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021 or the year ended 31 August 2020
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THE EMSCOTE SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	-	1,472
Charitable activities		
Programme activity	269,600	452,855
Donations	1,005	-
	270,605	452,855
Other income		
Gain on sale of tangible fixed assets	-	635
Other income	88,318	58,777
	88,318	59,412
Total incoming resources	358,923	513,739
EXPENDITURE		
Charitable activities		
Wages and salaries	239,106	292,158
Social security	13,485	13,928
Pensions	2,034	2,260
Rent and rates	3,484	4,122
Insurance	5,676	5,664
Postage, stationery and telephone	10,597	13,134
Travelling	102	1,542
Sundry expenditure	8,477	2,775
Repairs and renewals	16,621	30,542
Refreshments for Young People	2,738	4,724
Heat, light and fuel	12,128	14,886
Advertising	-	382
Cleaning	1,262	245
Training projects	16,084	52,587
IT consumables	1,990	2,642
Subscriptions	1,256	-
Depreciation of tangible fixed assets	4,695	6,145
	339,735	447,736
Support costs		
Governance costs		
Auditors' remuneration for non audit work	4,040	4,000
Accountancy and legal fees	7,728	7,534
Legal fees	12,461	9,863
	24,229	21,397

This page does not form part of the statutory financial statements

THE EMSCOTE SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021**

	2021 £	2020 £
Total resources expended	<u>363,964</u>	<u>469,133</u>
Net (expenditure)/income	<u>(5,041)</u>	<u>44,606</u>

This page does not form part of the statutory financial statements

The Emscote School

England & Wales - Charity number 1142582

Accounts

REGISTERED COMPANY NUMBER: 07527381 (England and Wales)
REGISTERED CHARITY NUMBER: 1142582

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
THE EMSCOTE SCHOOL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

THE EMSCOTE SCHOOL

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THE EMSCOTE SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 August 2020**

TRUSTEES	Mr William Holland Chairman Mr Richard Hardy Director Mr Derek Cake Director (resigned 20.2.2020) Mrs Sally Andrews Director Mr Andrew Parker Trustee (appointed 21.11.2019)
REGISTERED OFFICE	Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
REGISTERED COMPANY NUMBER	07527381 (England and Wales)
REGISTERED CHARITY NUMBER	1142582
INDEPENDENT EXAMINER	Harrison Beale & Owen Limited Chartered Accountants Highdown House 11 Highdown Road Leamington Spa Warwickshire CV31 1XT
BANKERS	United Trust Bank 80 Haymarket London SW1Y 4TE
SOLICITORS	Band Hatton Button LLP 25 Warwick Road Coventry CV1 2EZ

THE EMSCOTE SCHOOL
REPORT OF THE TRUSTEES
for the year ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Emscote School aims to act as a educational resource for young people, aged 11 to 16 years providing a safe environment focusing primarily on emotional wellbeing and providing them with pastoral and an alternative education from school.

The Emscote School provide support and activities for young people which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Alternative Education Programmes and Alignment of Financial and Academic Years

Much of the work of our alternative education programmes takes place during school hours and in term time. There are three terms per academic year.

The alternative education programmes represent all the charities activities.

The Emscote School have been able to remain focussed by delivering, what commissioners require and most importantly that relate directly to the needs of the young people referred.

The Emscote School continue to achieve considerable success in working with young people whose journey through school has become difficult and/or impossible.

The Emscote School alternative education provision continues to offer programmes for those young people who struggle with mainstream education.

Young people are referred for individual, group or online work via behaviour partnerships, allied professionals and schools.

Public benefit

The Council referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In the following pages this report demonstrates the public benefit of our work and how we have worked towards The Emscote School strategic aims.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2020

ACHIEVEMENT AND PERFORMANCE

Alternative Education Programmes

This provision is for secondary students who are:

- (a) At risk of exclusion
- (b) Have been permanently excluded
- (c) In need of support for access to education

Working closely with partners, commissioners and schools The Emscote School provide educational support packages for each young person towards:

- (a) Achievement
- (b) Improved self-esteem
- (c) Improved awareness and
- (d) Improved motivation

Organised sessions also identify issues with behaviour and anger management and allow young people to develop skills and strategies to control themselves in situations where they may previously have struggled.

The school offers alternative education provision for those young people who struggle with mainstream education. The programme provides individually devised education packages, targeting individual needs identified from background information and, in some cases, a Statement of Educational Need. Support is offered in key areas such as literacy and numeracy, science and PSHe. The Educational programmes focus on:

- (a) Consequences of actions,
- (b) Anger management
- (c) Issues relating to self-worth and self-esteem.

Where appropriate young people progress onto vocational courses at college.
Online learning provides educational opportunities.

Currently the main subjects are offered (Maths, Science, Humanities and English).

Managing Behaviour

The Emscote School have evidence that there is a clear focus on addressing behavioural, social and emotional needs in preparation for returning to school. At the start of the day students are greeted with tea and toast and an opportunity to chat about any issues before they commence their learning programmes.

On a daily basis, as part of the programme, young people attending are able to talk through problems with staff throughout the day and obtain support for issues such as low self-esteem and anger management is available.

FINANCIAL REVIEW

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equal one terms' expenditure. This is to ensure that the charity has sufficient working capital to support committed alternative education programmes for a term. Budgeted annual expenditure is £400,000, therefore the target level of general reserves is £133,333. The present level of reserves available to the charity of £480,306 (2019 - £428,445) therefore meets this target.

Details of the financial position of the charity are set out in the attached financial statements. Income for the year totalled £513,739 (2019 - £440,346) and expenditure totalled £469,133 (2019 - £451,837). Net Incoming resources totalled £44,606 (2019 - net incoming resources of £11,492).

Unrestricted reserves at the year end amounted to £488,044 (2019 - £443,438) and these comprised general reserves of £440,940 (2019 - £428,445) and a designated fixed asset fund of £7,998 (2019 - £14,993). Restricted reserves amounted to £nil (2019 - £nil) at the year end.

THE EMSCOTE SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is a charitable company limited by guarantee, as defined by the Companies Act 2006, incorporated on 11 February 2011 and registered as a charity on 24 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up the trustees are required to contribute an amount not exceeding £10.

The 'Board of Trustees' comprises the directors of the company. A list of those who served in these capacities during the period is set out on page 1. The trustees meet on a regular basis and are responsible for the strategic direction and policy of the charity. The board consists of five trustees from a variety of professional backgrounds relevant to the work of the charity. The 'Board of Trustees' give their time voluntarily and have received no benefits from the charity.

The overall day-to-day management of the charity is carried out by the Principal who is directly responsible to the trustees. The Principal is responsible for ensuring that the charity delivers the services specified and that the performance indicators are met.

New trustees are elected by the 'Board of Trustees'. New trustees are inducted during their first trustees' meeting. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with Child Protection and Health and Safety policies and procedures. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

External audits of the charity's policies and procedures, with particular regard to Child Protection, are undertaken by representatives of the commissioning agencies, schools and local authorities.

Approved by order of the board of trustees on 4 March 2021 and signed on its behalf by:

Mr William Holland - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EMSCOTE SCHOOL

Independent examiner's report to the trustees of The Emscote School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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.

Andrew Cartwright FCA
ICAEW
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

4 March 2021

THE EMSCOTE SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 August 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of advice, assistance and programmes		452,855	-	452,855	431,493
Investment income	2	1,472	-	1,472	1,382
Other income		59,412	-	59,412	7,470
Total		513,739	-	513,739	440,345
EXPENDITURE ON					
Charitable activities					
Provision of advice, assistance and programmes	3	469,133	-	469,133	450,227
Other		-	-	-	1,610
Total		469,133	-	469,133	451,837
NET INCOME/(EXPENDITURE)		44,606	-	44,606	(11,492)
RECONCILIATION OF FUNDS					
Total funds brought forward		443,438	-	443,438	454,930
TOTAL FUNDS CARRIED FORWARD		488,044	-	488,044	443,438

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE EMSCOTE SCHOOL

BALANCE SHEET 31 August 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	11	7,998	14,993
CURRENT ASSETS			
Debtors	12	39,313	13,666
Cash at bank		452,912	427,154
		<u>492,225</u>	<u>440,820</u>
CREDITORS			
Amounts falling due within one year	13	(12,179)	(12,375)
NET CURRENT ASSETS		<u>480,046</u>	<u>428,445</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>488,044</u>	<u>443,438</u>
NET ASSETS		<u>488,044</u>	<u>443,438</u>
FUNDS	15		
Unrestricted funds		488,044	443,438
TOTAL FUNDS		<u>488,044</u>	<u>443,438</u>

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2021 and were signed on its behalf by:

Mr William Holland - Trustee

The notes form part of these financial statements

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with governance of the charity and its assets and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Pods	- Straight line over 10 years
Leasehold improvements	- Straight line over 10 years
Equipment in Pods and storage	- 33.3% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- Straight line over 3 years

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised.

Fixed assets previously under the ownership of the Warwickshire County Council were transferred to the charity during the period ended 31 March 2012. The assets were valued in accordance with the insurance policy.

Taxation

The charity is exempt from corporation tax on its charitable activities.

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Financial instruments

Debtors and creditors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>1,472</u>	<u>1,382</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Provision of advice, assistance and programmes	<u>447,736</u>	<u>21,397</u>	<u>469,133</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	308,346	278,335
Rent and rates	4,122	4,093
Insurance	5,664	7,269
Postage, stationery and telephone	13,134	19,917
Travelling	1,542	7,086
Sundry expenditure	2,775	1,869
Repairs and renewals	30,542	28,363
Refreshments for Young People	4,724	6,689
Heat, light and fuel	14,886	15,905
Advertising	382	-
Equipment hire	-	610
Cleaning	245	137
Training projects	52,587	48,735
IT consumables	2,642	2,617
Depreciation	6,145	6,624
	<u>447,736</u>	<u>428,249</u>

5. SUPPORT COSTS

	Governance costs £
Provision of advice, assistance and programmes	<u>21,397</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	6,144	6,625
Surplus on disposal of fixed assets	(635)	-
	<u></u>	<u></u>

7. INDEPENDENT EXAMINERS' REMUNERATION

	2020	2019
	£	£
Independent examination services	<u>4,000</u>	<u>3,930</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

During the period no trustees were reimbursed expenses.

9. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	292,158	263,138
Social security costs	13,928	13,848
Other pension costs	2,260	1,349
	308,346	278,335

The average monthly number of employees during the year was as follows:

	2020	2019
Chief Executive Officer	1	1
Activity workers	8	8
Centre Manager	1	1
Key Worker	1	1
	11	11

No employees received emoluments in excess of £60,000.

The total amount paid to key management personnel during the year was £106,881 (2019 - £102,182).

In addition to the above staff, The Emscote School funding supports a further 4 zero-hour sessional activity staff who are available and deliver projects across the county as and when required.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice, assistance and programmes	431,493	-	431,493
Investment income	1,382	-	1,382
Other income	7,470	-	7,470
Total	440,345	-	440,345
EXPENDITURE ON			
Charitable activities			
Provision of advice, assistance and programmes	450,227	-	450,227
Other	1,610	-	1,610

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	451,837	-	451,837
NET INCOME/(EXPENDITURE)	(11,492)	-	(11,492)
RECONCILIATION OF FUNDS			
Total funds brought forward	454,930	-	454,930
TOTAL FUNDS CARRIED FORWARD	443,438	-	443,438

11. TANGIBLE FIXED ASSETS

	Pods £	Leasehold improvements £	Equipment in Pods and storage £
COST			
At 1 September 2019	10,674	1,951	2,152
Additions	-	-	249
Disposals	-	-	-
At 31 August 2020	10,674	1,951	2,401
DEPRECIATION			
At 1 September 2019	10,073	1,252	1,614
Charge for year	601	196	600
Eliminated on disposal	-	-	-
At 31 August 2020	10,674	1,448	2,214
NET BOOK VALUE			
At 31 August 2020	-	503	187
At 31 August 2019	601	699	538

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

11. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Office equipment £	Totals £
COST			
At 1 September 2019	16,866	22,350	53,993
Additions	-	4,237	4,486
Disposals	(16,866)	-	(16,866)
At 31 August 2020	-	26,587	41,613
DEPRECIATION			
At 1 September 2019	11,529	14,532	39,000
Charge for year	-	4,747	6,144
Eliminated on disposal	(11,529)	-	(11,529)
At 31 August 2020	-	19,279	33,615
NET BOOK VALUE			
At 31 August 2020	-	7,308	7,998
At 31 August 2019	5,337	7,818	14,993

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	37,300	10,100
Other debtors	-	130
Prepayments	2,013	3,436
	<u>39,313</u>	<u>13,666</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	1,739	1,198
Social security and other taxes	3,704	4,561
Other creditors	1,876	8
Accrued expenses	4,860	6,608
	<u>12,179</u>	<u>12,375</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	7,998	-	7,998	14,993
Current assets	492,225	-	492,225	440,820
Current liabilities	(12,179)	-	(12,179)	(12,375)
	<u>488,044</u>	<u>-</u>	<u>488,044</u>	<u>443,438</u>

15. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	434,637	50,116	(4,707)	480,046
Designated fixed asset fund	8,801	(5,510)	4,707	7,998
	<u>443,438</u>	<u>44,606</u>	<u>-</u>	<u>488,044</u>
TOTAL FUNDS	<u>443,438</u>	<u>44,606</u>	<u>-</u>	<u>488,044</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	513,104	(462,988)	50,116
Designated fixed asset fund	635	(6,145)	(5,510)
	<u>513,739</u>	<u>(469,133)</u>	<u>44,606</u>
TOTAL FUNDS	<u>513,739</u>	<u>(469,133)</u>	<u>44,606</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted funds				
General fund	440,940	(4,868)	(7,627)	428,445
Designated fixed asset fund	13,990	(6,624)	7,627	14,993
	<u>454,930</u>	<u>(11,492)</u>	<u>-</u>	<u>443,438</u>
TOTAL FUNDS	<u>454,930</u>	<u>(11,492)</u>	<u>-</u>	<u>443,438</u>

THE EMSCOTE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	440,345	(445,213)	(4,868)
Designated fixed asset fund	-	(6,624)	(6,624)
	<u>440,345</u>	<u>(451,837)</u>	<u>(11,492)</u>
TOTAL FUNDS	<u>440,345</u>	<u>(451,837)</u>	<u>(11,492)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	440,940	45,248	(12,334)	473,854
Designated fixed asset fund	13,990	(12,134)	12,334	14,190
	<u>454,930</u>	<u>33,114</u>	<u>-</u>	<u>488,044</u>
TOTAL FUNDS	<u>454,930</u>	<u>33,114</u>	<u>-</u>	<u>488,044</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	953,449	(908,201)	45,248
Designated fixed asset fund	635	(12,769)	(12,134)
	<u>954,084</u>	<u>(920,970)</u>	<u>33,114</u>
TOTAL FUNDS	<u>954,084</u>	<u>(920,970)</u>	<u>33,114</u>

The general fund is available for use at the discretion of trustees in furtherance of the general objectives of the charity.

The designated fixed asset fund represents the acquisition of fixed assets and the depreciation charged thereon.

THE EMSCOTE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020 or the year ended 31 August 2019

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