

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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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
		491,542	492,225
CREDITORS			
Amounts falling due within one year	13	(13,890)	(12,179)
NET CURRENT ASSETS		477,652	480,046
TOTAL ASSETS LESS CURRENT LIABILITIES		483,003	488,044
NET ASSETS		483,003	488,044
FUNDS	15		
Unrestricted funds		483,003	488,044
TOTAL FUNDS		483,003	488,044

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	-	(635)
	<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
	<hr/> 12 <hr/>	<hr/> 11 <hr/>

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

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

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
	<hr/>	<hr/>	<hr/>
Total	513,739	-	513,739
 EXPENDITURE ON			
Charitable activities			
Provision of advice, assistance and programmes	469,133	-	469,133
	<hr/>	<hr/>	<hr/>
NET INCOME	44,606	-	44,606
 RECONCILIATION OF FUNDS			
Total funds brought forward	443,438	-	443,438
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<hr/> 488,044 <hr/>	<hr/> - <hr/>	<hr/> 488,044 <hr/>

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	-
	<hr/> 270,605	<hr/> 452,855
Other income		
Gain on sale of tangible fixed assets	-	635
Other income	88,318	58,777
	<hr/> 88,318	<hr/> 59,412
Total incoming resources	<hr/> 358,923	<hr/> 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
	<hr/> 339,735	<hr/> 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
	<hr/> 24,229	<hr/> 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	363,964	469,133
Net (expenditure)/income	(5,041)	44,606