

Charity registration number 1148518

Company registration number 08165830 (England and Wales)

**THE CHRISTIAN SCHOOL (TAKELEY)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**



**Caladine**

Chartered Certified Accountants

# THE CHRISTIAN SCHOOL (TAKELEY)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr J Ayettey Mrs E S Beumer Mr W Beumer Mrs C Bowman Mr P Toms Mrs K Wilkinson	(Appointed 14 September 2022)
<b>Charity number</b>	1148518	
<b>Company number</b>	08165830	
<b>Principal address</b>	Brewers End Takeley Bishops Stortford Hertfordshire CM22 6QH	
<b>Registered office</b>	Brewers End Takeley Bishops Stortford Hertfordshire CM22 6QH	
<b>Independent examiner</b>	Colin Dadswell FCA ACCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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# **THE CHRISTIAN SCHOOL (TAKELEY)**

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# **THE CHRISTIAN SCHOOL (TAKELEY)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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**

The trust's objects are:

- To advance the Christian faith for the benefit of the public in accordance with the Statement of Beliefs contained in the schedule to the Memorandum and Articles of Association in such ways and in such parts of Takeley, the United Kingdom or the world as the Trustees from time to time may think fit.
- The advancement of education on the basis of Christian principles and without prejudice to the generality of the foregoing the provision of such education in any educational establishment for the general education of children or adults on the basis of such Christian principles in Takeley and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit.

The Trust achieves its objectives by operating a small independent school for children aged between 3 and 16 years with a Christian ethos in the village of Takeley, Essex. The school provides education for around 50 pupils and includes families from a wide geographical area, who belong to a number of different churches or none.

The School's ethos encourages a real sense of community and the family nature of the school means that children can be themselves in a safe and accepting environment where pupils and staff work together. The overall aim is to provide a Christ centred education that enables children and young people to become confident, creative, aware and responsible members of their communities.

#### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

#### **Achievements and performance**

##### **Introduction**

The Christian School (Takeley) is a faith-based, independent day school catering for children from 7 to 16 years of age under two school departments; Junior and Senior, on a single site. The school is housed within buildings owned by Takeley Chapel and rented by the school.

##### **Pupils**

In September 2021 the school started the academic year with 34 pupils and ended with 33 on roll with an expected number for the following September of 34. The school's maximum number of pupils remains at 70. The aim is to stabilise the number in each year group to eight in the Seniors and 5 in the Juniors, although exceptions are made to this. We maintain a flexible approach to classes as our numbers fluctuate. Some year groups are taught together, for example years 5 and 6, and years 7 and 8. This year was still heavily affected by the loss of pupils and staff the previous year due to coronavirus pandemic and subsequent difficulties in recruiting new pupils.

After the disruption of the previous two years due to the coronavirus pandemic this year was more stable in staff and pupil numbers, though the latter remains low. We aim to provide as wide a curriculum as possible whilst balancing the financial limits of the school when pupil numbers are low. Significant efforts have been made this year to advertise the school and raise the profile in the local area.

# **THE CHRISTIAN SCHOOL (TAKELEY)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 AUGUST 2022**

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The school continues with its flexible approach to families who home-educate as well as welcoming pupils with special needs. Staff have worked hard to cater for such needs yet at the same time have attempted to maintain a balanced approach so that pupils of all abilities can be accommodated. We currently have three pupils with an EHCP and a greater number with individual education plans. We do not take on pupils whose needs we cannot accommodate but the small nurturing nature of the school is conducive to meeting the needs of many pupils who have had difficulties elsewhere. We have a strong SEN team but no qualified SENCo. This year a new member of staff underwent training in this area.

External examination results for the 2021/22 period were very positive despite this being the first cohort of pupils to physically sit examinations since the national lockdown.

#### **Teaching staff**

The school continues to benefit from the leadership of the Head Teacher, M Emlyn Humphries and Mandy Watts as deputy and assisted by Angela Toms as part of the Senior Leadership Team and who is also filling the role of deputy designated safeguarding lead. Weekly SLT meetings are held as well as a full staff meeting to discuss progress and training as well as events and behaviour issues. We gained a new Upper Junior teacher in January who is very experienced and well qualified in SEND support. He has also joined SLT as Junior Lead. His knowledge and experience have already been a great benefit to the school.

Our Lower Junior teacher left mid-year and we have redeployed existing staff to cover and are not looking to employ a new teacher. We have also had to be flexible in staffing to cover staff absence due to long-term ill health but this has been managed well.

#### **Non-teaching staff**

We said goodbye to a long-standing member of our admin team this year and filled the vacancy, so we continue to have two members of staff who share the reception job. We employed a new member of the admin team in a new role covering health and safety.

We made the decision to bring our finance and bookkeeping back in-house after having used a free-lance accountant for the past two years. Our finance assistant has been trained in bookkeeping with external support. This has proved to be a positive move and is working very well for us.

#### **Trustees**

The trustees continue to hold monthly meetings throughout the year. These meetings moved to being online through Google Meet in line with national lockdown and the majority continue to take place online. The trustees were as follows: Carina Bowman (chair), Erika Beumer, Rachel Campos (secretary), Katherine Wilkinson, Paul Toms and Willem Beumer.

#### **Parents**

We continue to encourage parents, especially those new to the school, to play as significant a part as possible in school life. This may be teaching, administrative work, helping with school trips or many other aspects of school life. All families are expected to attend termly cleaning days. Parents are welcome to attend Friday morning assembly in the Chapel and are encouraged to attend meetings with the trustees and our annual school Envisioning Day. There are also weekly prayer meetings and social events. There is a maintenance team which holds regular maintenance days where parents are encouraged to help with general maintenance tasks and usually have a social element too. We have been working hard on re-establishing events we help pre-covid. Our Christmas Carol Concert was well attended as was our theatrical production, 'Olivia!' which we held over two evening performances and was a wonderful event that brought the whole school community together and showcased some excellent singing and acting talent among our pupils. We also upscaled our Arts Festival at the end of the summer term to involve a local primary school and wider community to raise the profile of the school in the local area. This was also a very enjoyable event which showcased the hard work and talent of our pupils in many areas of the arts.

We use parent questionnaires annually to keep in touch with the parent view and once again we have found the consensus to be overwhelmingly positive.

# **THE CHRISTIAN SCHOOL (TAKELEY)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **Inspection**

Our most recent inspection by Ofsted in early 2020. We were very pleased with the outcome of this inspection and are now officially rated as 'Good' in all areas. It is our belief that this outcome will encourage new pupils to join the school. We have now moved to a new inspectorate, the Independent Schools Inspectorate and future inspections will now take place under ISI. We expect our next inspection to take place early in the 22/23 academic year.

### **Financial review**

Continued low pupils numbers have put pressure on the finances and active efforts to recruit new pupils continue. General financial uncertainty on a national level continues to affect families and their decisions to pay for education.

Parents have been encouraged to give voluntarily to building projects and to general school funds to enable the school to manage financially while more pupils are recruited. These donations are entirely voluntary and no amounts are specified. The building projects from the last year have been completed this year and a new classroom has been created as a result. The Bounce Back loan which the trustees took out in the wake of the national lockdowns continues to benefit the school and is being repaid according to the schedule.

Unrestricted income for the year amounted to £325,028 with expenditure of £330,076. After fund transfers there was a surplus on unrestricted funds of £4,889. Unrestricted funds carried forward amounted to £32,021. The overall result for the year was a surplus of £4,889 (2021: deficit of £15,131) leaving total funds carried forward of £32,021.

### **Reserves policy**

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level of £15,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised.

Unrestricted reserves stood at £32,021 at the balance sheet date which is above the target level. The trustees will be striving to maintain this level of reserves over the coming year as it sees the School on a good financial footing moving forwards.

### **Risk management**

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Response to the pandemic**

During an incredibly disrupted year school staff responded very well to the challenges and provided online learning to the pupils to a very high standard. The school maintained a full timetable was able to support pupils in their education and also emotionally. Some pupils continued to attend in school while others remained at home and both were well supported. In order to maintain its distinctive community, the school had to adapt and not being able to have parents onsite has been difficult but the school is now working hard to rebuild all these connections. Weekly whole-school inline assemblies were a highlight during the lockdown and helped to keep school unity. Feedback from parents supports the view that provision was excellent.

### **Structure, governance and management**

The trust is a company limited by guarantee governed by a Memorandum and Articles of Association dated 2 August 2012. The company registration number is 08165830. The trust is also registered with the Charity Commission in England and Wales, registration number 1148518.

## **THE CHRISTIAN SCHOOL (TAKELEY)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Ayettey	(Appointed 14 September 2022)
Mrs E S Beumer	
Mr W Beumer	
Mrs C Bowman	
Mrs R V E F Campos	(Resigned 14 September 2022)
Mr P Toms	
Mrs K Wilkinson	

New Trustees with suitable skills, knowledge and experience who subscribe to the Statement of Faith contained within the Memorandum and Articles of Association are proposed and appointed by the existing trustees as the need arises.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day running of the school is delegated to the Head teacher and his senior leadership team. The governing body is a parent council consulted by the Head teacher as part of his management of the school and includes teachers, parents and trustees but has no management status in the school.

The trustees are responsible for the financial management of the school and hold the Head teacher to account. They also ensure that school policies are being carried out.

The trustees' report was approved by the Board of Trustees.



.....  
Mrs C Bowman  
Trustee

Date: 17-1-2023

# **THE CHRISTIAN SCHOOL (TAKELEY)**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 AUGUST 2022***

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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



# THE CHRISTIAN SCHOOL (TAKELEY)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE CHRISTIAN SCHOOL (TAKELEY)

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I report to the trustees on my examination of the financial statements of The Christian School (Takeley) (the trust) for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the trust 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 the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Colin Dadswell FCA ACCA DChA**

#### **The Association of Chartered Certified Accountants**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 17/01/2023

# THE CHRISTIAN SCHOOL (TAKELEY)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	49,313	14,432	63,745	24,921	24,921
Charitable activities	4	275,244	-	275,244	240,556	240,556
Investments	5	471	-	471	343	343
<b>Total income</b>		<b>325,028</b>	<b>14,432</b>	<b>339,460</b>	<b>265,820</b>	<b>265,820</b>
<b>Expenditure on:</b>						
Charitable activities	6	330,076	4,495	334,571	1,384	280,951
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(5,048)</b>	<b>9,937</b>	<b>4,889</b>	<b>(13,747)</b>	<b>(15,131)</b>
Gross transfers between funds	16	9,937	(9,937)	-	16,126	-
<b>Net income/(expenditure) for the year/</b>						
<b>Net movement in funds</b>		<b>4,889</b>	<b>-</b>	<b>4,889</b>	<b>2,379</b>	<b>(15,131)</b>
Fund balances at 1 September 2021		27,132	-	27,132	17,510	42,263
<b>Fund balances at 31 August 2022</b>		<b>32,021</b>	<b>-</b>	<b>32,021</b>	<b>27,132</b>	<b>27,132</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE CHRISTIAN SCHOOL (TAKELEY)

## STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Property, plant and equipment	10		30,439		35,022
<b>Current assets</b>					
Trade and other receivables	11	76,890		4,155	
Cash at bank and in hand		87,719		95,182	
		164,609		99,337	
<b>Current liabilities</b>	13	(131,360)		(65,560)	
Net current assets			33,249		33,777
<b>Total assets less current liabilities</b>			63,688		68,799
<b>Non-current liabilities</b>	14		(31,667)		(41,667)
<b>Net assets</b>			32,021		27,132
<b>Income funds</b>					
Unrestricted funds			32,021		27,132
			32,021		27,132

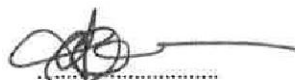
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....



Mrs C Bowman  
Trustee

Company registration number 08165830

# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **1 Accounting policies**

#### **Charity information**

The Christian School (Takeley) is a private company limited by guarantee incorporated in England and Wales. The registered office is Brewers End, Takeley, Bishops Stortford, Hertfordshire, CM22 6QH.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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 trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **1.5 Expenditure**

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### **1 Accounting policies (Continued)**

##### **1.6 Property, plant and equipment**

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	25% Reducing balance
Computers	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Items of a capital nature costing less than £500 are not capitalised.

##### **1.7 Impairment of non-current assets**

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **1.9 Financial instruments**

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	27,411	14,432	41,843	22,465
Grants receivable	15,293	-	15,293	2,456
Donated goods and services	6,609	-	6,609	-
	<u>49,313</u>	<u>14,432</u>	<u>63,745</u>	<u>24,921</u>
<b>Donations and gifts</b>				
Gifts and donations	25,328	14,432	39,760	18,676
Gift aid	2,083	-	2,083	3,789
	<u>27,411</u>	<u>14,432</u>	<u>41,843</u>	<u>22,465</u>

### 4 Charitable activities

	2022 £	2021 £
School fees	<u>275,244</u>	<u>240,556</u>

# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	471	343

### 6 Charitable activities

	2022	2021
	£	£
Staff costs	226,637	207,700
Depreciation and impairment	9,371	10,294
School camp and trips	11,630	6,386
Books, resources and exam fees	8,586	4,440
Rent & Rates	6,988	6,913
Utilities	5,585	4,415
Insurance	3,912	4,267
Swimming pool and associated transport	5,741	-
Cleaning	4,614	4,700
Equipment costs	406	-
Repairs & maintenance	23,604	13,170
Training costs	4,096	1,312
Printing, posting and stationery	1,394	1,435
Telephone & Internet costs	6,767	1,463
Licenses & Subscriptions	9,060	8,557
Sundry expenses	936	173
Charitable donations	395	193
Bad debts	163	2,790
Interest costs	960	-
	330,845	278,208
Share of governance costs (see note 7)	3,726	2,743
	334,571	280,951
<b>Analysis by fund</b>		
Unrestricted funds	330,076	279,567
Restricted funds	4,495	1,384
	334,571	280,951

# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 7 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Legal and professional	-	1,746	1,746	643
Accountancy	-	1,500	1,500	1,620
Independent examination	-	480	480	480
	-	3,726	3,726	2,743
<u>Analysed between</u>				
Charitable activities	-	3,726	3,726	2,743

### 8 Trustees

During the year Trustee Mrs C Bowman received a salary of £4,050 (2021: £3,169) for her role as a teaching assistant.

Trustee Mrs K Wilkinson received a salary of £8,198 (2021: £6,994) and the charity made pension contributions of £42 (2021: £26) on her behalf for her role as a teaching assistant.

Mrs A Toms, wife of Trustee Mr P Toms, received a salary of £13,546 (2021: £11,709) and the charity made pension contributions of £477 (2021: £333) on her behalf for her role as a teaching assistant.

The authority for the employment of Trustees is contained in the Charity's Memorandum and Articles of Association.

Except for the above, none of the trustees (nor persons connected to them) received any remuneration or benefits from the trust during the year.

The total unrestricted donations received from Trustees and related parties during the year was £4,267 (2021: £5,211).

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Teaching staff	15	12
Learning assistants	2	3
Office staff	4	4
Total	21	19



# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 9 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	215,430	197,380
Social security costs	5,703	4,814
Other pension costs	5,504	5,506
	<u>226,637</u>	<u>207,700</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Property, plant and equipment

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 September 2021	49,516	18,467	67,983
Additions	11,148	1,000	12,148
Disposals	-	(9,201)	(9,201)
At 31 August 2022	<u>60,664</u>	<u>10,266</u>	<u>70,930</u>
<b>Depreciation and impairment</b>			
At 1 September 2021	27,554	5,407	32,961
Depreciation charged in the year	7,317	2,053	9,370
Eliminated in respect of disposals	-	(1,840)	(1,840)
At 31 August 2022	<u>34,871</u>	<u>5,620</u>	<u>40,491</u>
<b>Carrying amount</b>			
At 31 August 2022	<u>25,793</u>	<u>4,646</u>	<u>30,439</u>
At 31 August 2021	<u>21,961</u>	<u>13,061</u>	<u>35,022</u>

### 11 Trade and other receivables

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade receivables	67,040	691
Other receivables	-	889
Prepayments and accrued income	9,850	2,575
	<u>76,890</u>	<u>4,155</u>

# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 12 Borrowings

	2022 £	2021 £
Bank loans	41,667	50,000
Payable within one year	10,000	8,333
Payable after one year	31,667	41,667

The school took out a £50,000 coronavirus Bounce Back loan in October 2020. For the first 12 months no capital repayments or interest were due. From October 2021 onwards interest of 2.5% per annum is charged on the loan. The school is due to repay the loan over 5 years with the last repayment due in October 2026. There are no penalties should the school want to repay the loan early and there are also options for the school to extend the loan term or take repayment holidays should it wish to do so.

### 13 Current liabilities

	Notes	2022 £	2021 £
Bank loans	12	10,000	8,333
Other taxation and social security		1,718	2,595
Payments received on account		112,381	50,588
Trade payables		4,821	1,735
Other payables		43	209
Accruals and deferred income		2,397	2,100
		131,360	65,560

### 14 Non-current liabilities

	Notes	2022 £	2021 £
Bank loans	12	31,667	41,667

### 15 Retirement benefit schemes

#### Defined contribution schemes

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,504 (2021 - £5,506).

# THE CHRISTIAN SCHOOL (TAKELEY)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
Building and equipment fund	-	4,432	(4,495)	63	-
Buchanan programme	-	10,000	-	(10,000)	-
	<u>-</u>	<u>14,432</u>	<u>(4,495)</u>	<u>(9,937)</u>	<u>-</u>

#### Movements for the year ended 31 August 2021

	Movement in funds				
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
Building and equipment fund	17,510	-	(1,384)	(16,126)	-

**Building and equipment fund** - this represents funds given and used for work on the buildings and the purchase of new equipment. Transfers out in the prior year represent items which were capitalised in the year so were not expensed in the accounts.

**Buchanan programme** - this grant was received from Orbis Investments used towards purchase of new equipment. The transfer out in 2022 represents the cost of capitalised fixed asset additions made during the year.

#### 17 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	86,657	82,239