

Registered number
07891735

Charity number
1150240

Immanuel Christian School
(A company limited by guarantee)

Report and Accounts

For the Period ended

31st December 2021

Immanuel Christian School
(A company limited by guarantee)
Company Information

Registered number 07891735

Charity number 1150240

Registered office 20 Frampton End Road
Frampton Cotterell
Bristol
BS36 2JZ

Trustees J R Gulliford
J V Gulliford
R F Gulliford
C A Cruickshank
F L Barber
G T Williams
A W P Darley (appointed 1st April 2021)

Bankers HSBC Bank PLC
20 Badminton Road
Bristol
BS16 6BN

Immanuel Christian School
(A company limited by guarantee)
Trustees Annual Report

The trustees who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31st December 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Immanuel Christian School is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 December 2011 and registered as a charity with the Charity Commission for England and Wales from 19 December 2012.

Appointment of trustees

New trustees are selected and appointed directly by the existing trustees, for an indefinite period of service.

Organisational structure

The company is controlled by the governors, all of whom are trustees and directors.

Risks

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objects and charitable purposes of the Company are to advance for the public benefit education in the United Kingdom, in particular but without prejudice to the generality of the foregoing, by establishing, maintaining, carrying on, managing and developing one or more schools with a religious character offering a broad and balanced curriculum conducted in accordance with the principles, practices and tenants of the Statement of Beliefs both generally and in particular in relation to arranging for religious education and daily acts of worship.

Achievements and performance

The school has continued to grow and flourish. Full time pupil numbers have increased to thirty-nine (up from thirty-five the previous year). Further pupils are signed up to join in future years with the school fully subscribed for the next three years. The school laid the foundations of a new examination centre and began construction of the building in the final quarter of the year. The building will be completed in the first quarter of 2022.

Public benefit

In planning and undertaking these activities the trustees have taken note of the Charity Commission guidance on public benefit.

Immanuel Christian School
(A company limited by guarantee)
Trustees Annual Report

Public benefit (continued)

The school aims to educate children to a high standard, in preparation for contemporary society, in a supportive and happy environment which caters for the needs of the individual.

The school is non-selective and is committed to small class sizes which enables education to be provided for pupils with a range of educational needs.

The school is run as a non-profit making organisation with fees kept to a minimum to ensure widest possible access. The school offers financial assistance to those unable to meet the full fees payable. Further, the school actively seeks ways to establish itself as an integral part of the local community in which it is based. It was involved in a number of community initiatives in the village in which it is situated and nearby town.

FINANCIAL REVIEW

Income for the year was by way of voluntary donation and school fees totalling £276,118 (up from £199,497) with expenditure of £247,241 (up from £154,862). The unrestricted operating fund represents the charity's free reserves. At the end of the year this was £148,740.

THE ROLE OF VOLUNTEERS

The school benefits from a high level of parental involvement and volunteer support. This provides a strong support base from which the school can efficiently function. The role of Headteacher in the school is currently undertaken by a volunteer. The value to the school in terms of the cost to fund a replacement is in the region of £46,000 per annum.

PLANS FOR FUTURE PERIODS

The charity will focus on seeking additional premises to expand the pupil numbers in the school. The school also anticipates receiving an inspection during 2022.

RESERVES POLICY

The trustees will aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to allow the charity to continue in an orderly manner whilst seeking additional sources of funds. For the period reported the unrestricted funds stand at £148,740.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Immanuel Christian School Limited for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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

Immanuel Christian School

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Trustees Annual Report

Responsibilities of the trustees (continued)

and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 07/09/2022.

A handwritten signature in blue ink, appearing to read 'J R Gulliford', with a stylized flourish at the end.

J R Gulliford
Trustee

Immanuel Christian School

Charity Number 1150240

Independent examiner's report to the trustees for the period ending 31st December 2020.

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.




Mrs R Mildred
10 Walshe Avenue
Chipping Sodbury
South Gloucestershire
BS37 6NR

Date: 07/09/2022

Statement of Financial Affairs

Details of own analysis	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds	income funds	Endowment funds		
		£	£	£		
		F01	F02	F03	F04	F05
Incoming resources						
Incoming resources from generated funds		-	-	-	-	-
Voluntary income		59,118	71,690	-	130,808	40,747
Activities for generating funds		-	-	-	-	-
Investment income		-	-	-	-	-
Incoming resources from charitable activities		145,310	-	-	145,310	158,750
Other incoming resources		-	-	-	-	-
Total incoming resources		204,428	71,690	-	276,118	199,497
Resources expended (Notes 3-4)						
Wages, salaries, pensions, contractors		146,458	-	-	146,458	122,547
Insurance		1,993	-	-	1,993	1,967
Repairs, maintenance, light, heat, water and telephone		15,375	-	-	15,375	18,472
Stationary, supplies and marketing		8,240	-	-	8,240	7,916
New Building		-	71,589	-	71,589	-
Legal and professional fees		3,586	-	-	3,586	3,960
Total resources expended		175,652	71,589	-	247,241	154,862
Net incoming/(outgoing) resources before transfers		28,776	101	-	28,877	44,635
Gross transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		28,776	101	-	28,877	44,635
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
Net movement in funds		28,776	101	-	28,877	44,635
Total funds brought forward		119,964	-	-	119,964	75,329
Total funds carried forward		148,740	101	-	148,841	41,583

Balance Sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Tangible assets (Note 5)	150,000	-	-	150,000	120,000
Investments	-	-	-	-	-
Total fixed assets	150,000	-	-	150,000	120,000
Current assets					
Stock and work in progress	-	-	-	-	-
Debtors	-	-	-	-	-
(Short term) investments	-	-	-	-	-
Cash at bank and in hand	148,740	101	-	148,841	119,964
Total current assets	148,740	101	-	148,841	119,964
Creditors: amounts falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	148,740	101	-	148,841	119,964
Total assets less current liabilities	298,740	101	-	298,841	239,964
Creditors: amounts falling due after one year (Note 6)	104,500	-	-	104,500	104,500
Provisions for liabilities and charges	-	-	-	-	-
Net assets	194,240	101	-	194,341	135,464
Funds of the Charity					
Unrestricted funds	148,740			148,740	116,450
Restricted income funds		101		101	3,514
Endowment funds			-	-	-
Total funds	148,740	101	-	148,841	119,964
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name		Date of approval
			Jonathan Gulliford		

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

The company was incorporated on 23 December 2011 and registered as a charity with the Charity Commission for England and Wales from 19 December 2012. These financial statements are presented for the period from 1 January 2021 to 31 December 2021.

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or
- and with the Charities Act.

1.2 Change in basis of accounting

N/a

1.3 Changes to previous accounts

N/a

Note 2

Accounting policies

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">the charity becomes entitled to the resources;the trustees are virtually certain they will receive the resources; andthe monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Note 3 Details of certain items of expenditure

3.1 Trustee expenses

	This year	Last year
Number of trustees who were paid expenses	None	None
Nature of the expenses	None	None
Total amount paid	None	None

3.2 Fees for examination or audit of the accounts

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	None	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Note 4 Paid employees

4.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	106,271	106,271
Employer's National Insurance costs	2,937	1,501
Pension costs	7,557	2,372
Total staff costs	116,765	110,144

4.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	8	6
Governance	-	-
Other	-	-
Total	8	6

4.3 Defined contribution pension scheme

Brief details of the scheme

NEST scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Note 5**Tangible fixed assets****5.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	150,000	-	-	-	-	150,000
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	150,000	-	-	-	-	150,000

5.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

5.3 Net book value

Brought forward	150,000	-	-	-	-	150,000
Carried forward	150,000	-	-	-	-	150,000

5.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

Self-assessed market valuation

Note 6 Creditors and accruals

6.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	104,500	104,500
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	104,500	104,500

6.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

N/A

Note 7 Transactions with related parties

7.1 Remuneration and benefits

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

7.2 Loans

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	Jonathan Gulliford	Governing document	104500	104500
Due from trustees and related parties	N/a	N/a	None	N/a

7.3 Other transaction(s) with trustees or related parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Fiona Barber	Trustee	Trustee paid fees to school for child's education	5412	7221
Jonathan Gulliford	Trustee	Trustee paid fees to school for children's education	7,183	7038