

# CHRISTIAN FAMILY SCHOOLS LIMITED

England & Wales · Charity number 327687

## Details

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**Other names** BETHANY SCHOOL

**Status** Registered

**Legal form** Charitable company

**Company number** [02200050](#)

**Registered** 1988-01-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bethany School  
Finlay Street  
Sheffield  
S3 7PS

**Phone** 01142726994

**Email** [office@bethanyschoolsheffield.org](mailto:office@bethanyschoolsheffield.org)

**Website** [www.bethanyschoolsheffield.org](http://www.bethanyschoolsheffield.org)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH BY THE PROVISION OF A SCHOOL OR SCHOOLS RUN IN ACCORDANCE WITH CHRISTIAN PRINCIPLES.

**Activities:** Provision of Education

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£318,055	£269,270	-	-
2023-08-31	£242,737	£248,282	-	-
2022-08-31	£244,430	£223,147	-	-
2021-08-31	£246,671	£212,098	-	-
2020-08-31	£210,790	£208,488	-	-

## Trustees

Name	Role	Appointed
<b>BENJAMIN CHINEDU UDEJIOFO</b>	Chair	2014-02-10
Andrew James Robinson		2020-05-18
David George Montague		2017-10-09
Nicola Helen Wilkinson		2023-03-20
Peter George Jackson		2020-05-18
Robert John Magowan		2015-04-13
SUSAN PATRICIA CLARK		2024-04-22

**CHRISTIAN FAMILY SCHOOLS LIMITED**

England & Wales - Charity number 327687

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# Accounts

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***CHRISTIAN FAMILY SCHOOLS LIMITED  
(LIMITED BY GUARANTEE)***

*UNAUDITED FINANCIAL STATEMENTS*

*FOR THE YEAR ENDED 31 AUGUST 2024*

**Christian Family Schools Limited (Limited by Guarantee)**

**Financial statements**

**For the year ended 31 August 2024**

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**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2024**

The governors, who are trustees for the purposes of charity law, and directors for the purposes of company law, present their report, together with the financial statements and independent examiner's report for the year ended 31 August 2024.

## **Objects and activities**

### **Objects**

The object of the charity is the provision of a school or schools staffed with committed Christians using a distinctively biblical approach to knowledge and learning. Parents are expected to be committed to active participation in the education of their children both at home and at school. The aim being to provide each child with biblical understanding which will equip that child for practical living in this world and to encourage the child's awareness of spiritual and eternal realities.

### **Activities during the year**

The charity continues to meet its main objective by operating Bethany School which provides a Christian education for children aged 4 to 16.

In setting our objectives and planning our activities for the year the Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

Bethany School has an open admissions policy and depends entirely on voluntary contributions, making it available to those of all faiths and none. The main public benefit is the provision of child education irrespective of the family's financial circumstances.

The School continues to provide quality education for all our pupils which helps to equip them to play their role in the future of our nation and our world.

The purpose of Bethany School is to provide a rich, exciting and God centred education for all our pupils equipping them for life in modern Britain and the wider world.

The education is not confined to the classroom but seeks to take the children's learning beyond the school gates at every opportunity.

As well as being academic the education provided by Bethany School also includes developing every aspect of our children's physical, mental, social and emotional wellbeing.

The pupils are also encouraged to make a positive contribution in the world that they live.

The Governors continue to ensure quality education provision through regular review and updating of our School Improvement Plan (SIP). The Governors continually push for quality education to ensure that every child at Bethany School achieves their full potential.

At Bethany School we believe that stable family life makes for a strong and a united nation and society and provides a nurturing environment for our children to thrive. We therefore encourage and provide opportunities for parents and carers of our pupils to be involved in all aspects of our pupils' educational life.

We also encourage a strong sense of caring for and serving our community by providing opportunities for our families and pupils to work together to form a strong united school where everyone has a part to play. This instils in our school unity in diversity, modelling in microcosm our larger society of which our school community is a part.

The school encourages this informally but more formally through our weekly Wednesday Family Afternoons.

At Bethany School we continue to instil in our pupils the understanding that there is richness in diversity and that our differences both enrich and add vitality to all our lives. The diverse nature of our School reinforces this message.

Bethany is a Christian School, so we seek to embed the British Values in our pupils through the teaching of the Bible. We also continue to embed the Christian teaching of loving our neighbours by seeking to support those in need.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2024**

Activities during the year (continued)

A number of community service activities took place for the whole school, including Harvest and Easter collections for Baby Basics and the S6 Foodbank, and donating to the Sheffield Children's Hospital charity for our Pyjama Day. We have also worked on strengthening relationships within the area by visiting the local nursing home and Tesco store for carol singing at Christmas, and litter picking in the surrounding streets and park. We also continue, as a school community to support TASTE, a UK registered charity that works in Nigeria to provide clean drinking water to poor communities across Nigeria.

**Achievements and performance**

In the school year 2023/24 there were 92 pupils on the school roll (94 in 2022/23).

Our eight year 11 pupils gained 61 GCSE qualifications between them (in 2022/23 nine pupils gained 74 GCSE qualifications). In addition, seven of our year 10 pupils took GCSE Art and one completed their GCSE in Design and Technology and another year 10 pupil took GCSE Music. Of these 70 GCSE qualifications 80% were at grade 4 or above and 23% were at grade 7 or above. 75% of our year 11 pupils gained a total of five or more GCSE passes (grade 4 or above) including Mathematics and English. All pupils gained a place in post 16 education either at Sixth Form or the Sheffield College.

Our attendance figures for the year were a fraction under 95%, which compares with last year's attendance figure of 96%.

Enrichment activities

As a school we continued to offer a full programme of activities taking place in school and extracurricular activities out of school. The school runs a number of lunchtime clubs including a Christian Union, games club, cross-country and story time. In addition a number of pupils competed successfully in both the Junior and Intermediate Maths Challenge competitions.

In March we suspended curriculum for the day to run a cross curricula World Book day for all pupils in years reception to nine. The theme was 'The Lion the Witch and the Wardrobe' and pupils took part in related activities during the day finishing all together for an epilogue on 'the best book of all' - The Bible.

The senior class (years 7-9) put on a production of Cinderella in the summer term. All pupils took part in the production that culminated in two very successful evening performances.

Sports

Although Bethany is a small school with typically year groups of eight children we endeavour to provide pupils with a good range of sporting opportunities. We make good use of local facilities in the area including the local leisure centres, university courts, running track and swimming pool. The school entered both Primary and Secondary teams in a number of sporting competitions including the Sheffield schools Bouldering Competition (where the seniors finished third), The Sheffield Schools cross country competition and the Christian Schools Trust sports day in Oxford.

School Improvements

We were successful in achieving our proposed improvements to the security of the school premises. In October we had installed an automatically locking school gate with an intercom to the office and keypad for access to the school premises. Secondly, we installed an internal communication system with walkie talkies in all rooms in order to be able to alert staff to potential danger etc.

We improved the access to computers across the school by purchasing a set of windows 11 laptops which are available to use by all year groups in their own classrooms. In addition, we replaced six classroom pc computers with new windows 11 computers, in line with our programme to replace all our old computers by the October 2025 deadline when support for windows 10 will end.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2024**

### School Improvements (continued)

We were able to upgrade the existing computer room to a multi use classroom by purchasing new classroom furniture. Other small improvements were made around the school by the purchase of new hall and classroom chairs.

In curriculum we continued to develop curriculum cohesion throughout school, with the first two years of curriculum grids for the 3 year topic cycle being completed including clear objectives. Work has been done on a whole school long term plan for maths, and further improvements have been made to the Systematic Synthetic Phonics scheme. With regard to staffing, improvements have been made to our appraisal system, with staff now having the opportunity to conduct their own learning walk as part of their appraisal cycle.

### Financial review

#### Summary

The total unrestricted income for the year was £308,055 (2023 £240,237) primarily from parents donations and gifts and grants. Expenditure was £263,182 (2023 £244,708) resulting in a surplus of £44,873 (2023 deficit of £4,471).

The average financial cost incurred by the school to educate a child at the school during the academic year to July 2024 amounted to £2,927 (£2,641 in 2022/23). The school roll averaged 92 pupils in the academic year to July 2024 (94 in the academic year to July 2023).

The school is mostly supported by voluntary gifts, 65% (2023 - 75%) of which is from parents. The school is particularly grateful for the donations and gifts from other supporters (including the "Friends of Bethany") amounting to £67,913 (2023 - £20,395), which provides vital funding. The school is also heavily dependent on parents and volunteers for their donations of time, facilities, goods, and fund-raising efforts.

The governors are grateful for all the support and sacrifices made in serving the school in 2023-2024. But above all the school is again grateful to God for His goodness over the past year; we remain confident in Him for the year to come.

#### Reserves policy

The governors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months of the resources expended, which equates to £65,000 in general funds. This would enable the school to continue operating at the same level of activities in the event of a significant drop in funding or major building repairs becoming imperative, allowing time for alternative funding to be secured. Currently the free reserves are £107,349 and the governors aim to maintain this level by:

- Continuing their ongoing work in seeking to have every available space filled in every class, through increased publicity drive through maintaining the already established open evenings for prospective parents.
- Actively promoting Bethany School in the churches and other religious groups that our parents attend in order to recruit more families to the School.
- Increasing the school's fundraising efforts through the well-established and successful summer and Christmas fairs
- Recruiting more Friends of Bethany School (FOBS) especially from amongst past pupils, past families and extended families and friends of past families of Bethany School.
- Applying, as a registered charity, for funding from grant making trusts, foundations and companies.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2024**

Reserves policy (continued)

- As a school of distinct religious character, the governors believe in the power of prayer, shown by answers to prayers over the last 37 years of the school's existence. We will also pray and encourage our families and friends who believe in prayer to pray with and for us that the Lord will continue to meet our needs as he has done over the last 37 years.

The charity is heavily dependent upon the donations of the parents to meet the ongoing expenditure. The governors are of the view that the parents will continue to support the school for the foreseeable future and therefore that the charity is a going concern

**Plans for future periods**

Continue with our rolling programme of computer replacement so all windows 10 machines are replaced by October 2025

We are working on improving our transition arrangements, particularly with regard to SEND children, and will roll this out in the summer term.

We will continue to work on the whole school long term plan for maths, with all areas of the curriculum being mapped to year groups in a way that meets the needs of our pupils as a through school.

**Structure, Governance and Management**

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30 November 1987 and registered as a charity on 28 January 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The total number of such guarantees at 31 August 2024 was 102 (2023 - 105).

Recruitment and appointment of board of governors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of governors. Under the requirements of the Memorandum and Articles of Association one fifth (or the number nearest to one fifth) of the governors together with one third (or the number nearest to one third) of the parent governors must retire at each Annual General Meeting, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

New members of the board of governors are recruited by circulating vacancies to parents of the children attending the school and the school continues to attract appropriately skilled and experienced people. Currently, it has on its Board the Chief Executive of a UK registered international NGO, a church minister, company director, a teacher, and a retired head teacher. All the Governors are British Citizens with various ethnic backgrounds. The gender balance is currently 2 females and 5 males.

Trustee induction and training

It is our policy to appoint trustees (also known as school governors) from the ranks of parents of children who have been at Bethany School at least a year. As a result, they will already be familiar with various documents relating to the history and aims of Christian Family Schools Limited, together with a number of policy documents covering the day-to-day running of Bethany School. They will have attended the half-termly parents meetings, at which the business and finances of the school are discussed. They are also often involved practically on a day-to-day basis. Additionally, new governors have a meeting with the Clerk to the Governors, in which the role/responsibility/obligations of governors is discussed, together with an overview of the financial management of the school. We also perform Disclosure and Barring Service checks on all governors.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2024**

### Organisational structure

The school has a board of governors of up to 8 members who meet monthly during the academic year, and are responsible for the strategic direction and policy of the charity. At present the board has 6 out of 7 members all of whom are, or have been, parents and grandparents of children attending the school.

Mr D Charles, head teacher, assisted by Mrs E Ireland as deputy head teacher, runs the school on a day to day basis, and takes responsibility for staff.

### Reference and administrative details

Charity Name	Christian Family Schools Limited
Operating Name	Bethany School
Charity Number (England and Wales)	327687
Company Number	2200050
School Address	Finlay Street, Sheffield S3 7PS
Registered Office	Finlay Street, Sheffield S3 7PS
Website Address	<a href="http://www.bethanschoolsheffield.org">www.bethanschoolsheffield.org</a>

### Reference and administrative details (continued)

Current Governors (Trustees)	Chair	Mr B C Udejiofo
	Treasurer	Mr D G Montague
	Others	Mr R J Magowan
		Mr A J Robinson
		Mr P G Jackson
Mrs N H Wilkinson		
		Mrs S P Clark (appointed 22 April 2024)
Secretary		Mrs C F Jackson
Headteacher		Mr D Charles
Independent Examiner		C W S De Silva FCCA, 474 Redmires Road, Sheffield S10 4LG
Bankers		CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

### Responsibility of the board of governors

Company law requires the governors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the governors should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2024**

**Responsibility of the board of governors (continued)**

The governors are responsible for maintaining 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. The governors 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.

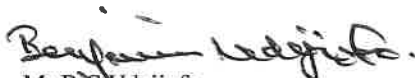
In accordance with charity law, as the trustees, we certify that:

- So far as we are aware, there is no relevant accounting information of which the independent examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's independent examiner is aware of that information.

**Approval**

This report has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Approved by the board of governors on 23 May 2025 and signed on its behalf by:

  
Mr B C Udejiofo  
Trustee

**Independent Examiner's Report to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2024**

I report on the unaudited financial statements for the year ended 31 August 2024 set out on pages 8 to 14.

**Respective responsibilities of the board of governors and the independent examiner**

As described on page 5 the company's governors are responsible for the preparation of the report of the governors and the financial statements in accordance with United Kingdom law and accounting standards, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as governors 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 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

  
CWS De Silva FCCA  
474 Redmires Road  
Sheffield  
S10 4LG

23 May 2025

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Activities (including Income and Expenditure Account)**

**For the year ended 31 August 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations:					
Parents donations and gifts		197,358	10,000	207,358	182,622
Other donations and gifts		67,913	-	67,913	20,395
Gift aid claims		19,889	-	19,889	11,825
Charitable activities:					
Free early learning funding	2	10,087	-	10,087	18,357
Other trading activities - fund raising		9,895	-	9,895	8,671
Investments - bank interest		2,913	-	2,913	867
<b>Total income</b>		<b>308,055</b>	<b>10,000</b>	<b>318,055</b>	<b>242,737</b>
<b>Expenditure on charitable activities:</b>					
Staff costs	4	204,475	-	204,475	189,808
Subscriptions licences and exam fees		8,317	-	8,317	8,466
Bought in lessons		2,538	-	2,538	1,382
Books and materials		6,841	-	6,841	5,772
Staff training		3,092	-	3,092	945
Building and other maintenance		4,316	-	4,316	4,102
Council tax		2,350	-	2,350	2,266
Water charges		2,231	-	2,231	2,191
Light and heat		5,439	-	5,439	5,184
Insurance		5,857	-	5,857	5,488
Lease rentals		563	-	563	563
Payroll services		1,568	-	1,568	1,266
Pension administration		531	-	531	507
Photocopying, postage and stationery		2,047	-	2,047	2,366
Computer expenses		1,806	-	1,806	2,185
Telephone		484	-	484	251
Depreciation		4,780	6,088	10,868	7,851
Camp expenses		39	-	39	2,838
Sundry		5,772	-	5,772	4,696
Bank charges		136	-	136	155
<b>Total expenditure</b>		<b>263,182</b>	<b>6,088</b>	<b>269,270</b>	<b>248,282</b>
<b>Net income (expenditure)</b>		<b>44,873</b>	<b>3,912</b>	<b>48,785</b>	<b>(5,545)</b>
Transfers between funds		-	-	-	-
Net movement in funds		44,873	3,912	48,785	(5,545)
<b>Reconciliation of funds</b>					
Total funds brought forward		155,994	25,034	181,028	186,573
<b>Total fund carried forward</b>		<b>200,867</b>	<b>28,946</b>	<b>229,813</b>	<b>181,028</b>

The above statement includes all gains and losses recognised during the year.

All income and expenditure derives from continuing activities.

Comparative figures for the previous year by fund type are shown in Note 10.

The notes on pages 10 to 14 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Position**

**As at 31 August 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>					
Tangible assets	6	<b>93,518</b>	<b>9,258</b>	<b>102,776</b>	<b>101,433</b>
<b>Current assets</b>					
Debtors	7	13,512	-	13,512	12,898
Cash at bank and in hand	8	100,744	19,688	120,432	77,302
		114,256	19,688	133,944	90,200
<b>Creditors: - amounts falling due within one year</b>	9	<b>6,907</b>	<b>-</b>	<b>6,907</b>	<b>10,605</b>
<b>Net current assets</b>		<b>107,349</b>	<b>19,688</b>	<b>127,037</b>	<b>79,595</b>
<b>Net assets</b>		<b>200,867</b>	<b>28,946</b>	<b>229,813</b>	<b>181,028</b>
<b>Funds</b>					
Unrestricted	11	200,867	-	200,867	155,994
Restricted	11	-	28,946	28,946	25,034
<b>Total funds</b>		<b>200,867</b>	<b>28,946</b>	<b>229,813</b>	<b>181,028</b>

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

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 23 May 2025 and signed on its behalf.

  
Mr B C Udejiofo  
Chair

  
Mr D G Montague  
Trustee

The notes on pages 10 to 14 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2024**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared on a going concern basis, under the historical cost convention, and in accordance with the 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 the Republic of Ireland (FRS102) (effective 1 January 2015), with FRS102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

***Incoming resources***

All income is included in the statement of financial activities when the charity is entitled to the income; receipt is probable; and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Gift Aid is recognised in the same accounting period as the donation to which it relates.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of any legal advice to trustees on governance or constitutional matters. There were no governance costs expended during the year.

***Fixed assets***

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items of equipment are capitalised where the purchase price exceeds £500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, the annual rates are as follows:

Freehold and leasehold buildings	2% of cost
Furniture and fixtures	25% of cost
Plant and equipment	25% of cost

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2024**

**1 Accounting policies (continued)**

**Leasing commitments**

Rentals paid under operating leases are charged to the income and expenditure account as the rentals accrue.

**Cash**

Cash comprises bank deposits repayable on demand.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Accrued charges are normally valued at their settlement amount.

**Pensions**

The charity makes defined contributions of 5% of employees' gross pay into a pension scheme under auto enrolment. Costs are charged against income on the basis of contributions payable to the scheme in respect of the financial year.

**2 Grants receivable**

Included in income from charitable activities is one government grant. An amount of £10,087 (2023 £18,357) was received from the local authority in respect of Free Early Learning funding. The services related to this grant has been provided during the year.

**3 Transactions with trustees and related parties**

No trustees received any remuneration, benefits or expenses during the year or in the previous year.

The charity received donations from the trustees of £13,260 (2023 £15,710).

**4 Staff costs and numbers**

Staff costs were as follows:

	2024	2023
	£	£
Salaries	191,617	179,481
Employer's National Insurance	3,817	3,240
Employer's pension contributions	9,041	7,087
	<hr/>	<hr/>
	204,475	189,808
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The employer's pension costs represent contributions payable by the charity to the funds.

No employee received emoluments of more than £60,000 in the current or preceding accounting period.

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

	2024	2023
Teaching and administration	18	17
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2024**

**5 Taxation**

The charitable company is exempt from corporation tax on its income and gains related to its charitable activities.

**6 Tangible fixed assets**

	Freehold & leasehold property	Plant & Equipment £	Furniture & fixtures £	Total £
<b>Cost</b>				
At 1 September 2023	152,979	108,382	18,212	279,573
Additions	-	10,413	1,798	12,211
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2024	152,979	118,795	20,010	291,784
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 September 2023	63,051	96,877	18,212	178,140
Charge for the year	3,047	7,372	449	10,868
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2024	66,098	104,249	18,661	189,008
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 August 2024	86,881	14,546	1,349	102,776
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 September 2023	89,928	11,505	-	101,433
	<hr/>	<hr/>	<hr/>	<hr/>

Included in the net book value of plant and equipment is £9,258 related to restricted funds (2023 £5,346).

**7 Debtors**

	2024 £	2023 £
Other debtors	11,732	11,825
Prepayments	1,780	1,073
	<hr/>	<hr/>
	13,512	12,898
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2024**

**8 Cash at bank and in hand**

	2024	2023
	£	£
CAF Bank	120,422	77,229
PayPal	10	73
	<u>120,432</u>	<u>77,302</u>

Included in the CAF Bank is £19,688 relating to restricted funds (2023 £19,688).

**9 Creditors: amounts falling due within one year**

	2024	2023
	£	£
PAYE and NI contributions	-	-
Other creditors and accruals	6,907	10,605
	<u>6,907</u>	<u>10,605</u>

**10 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2024	2023	2024	2023
	£	£	£	£
<b>Income from:</b>				
Donations	285,160	212,342	10,000	2,500
Charitable activities	10,087	18,357	-	-
Other trading income	9,895	8,671	-	-
Investments	2,913	867	-	-
	<u>308,055</u>	<u>240,237</u>	<u>10,000</u>	<u>2,500</u>
<b>Expenditure on:</b>				
Charitable activities	263,182	244,708	6,088	3,574
	<u>263,182</u>	<u>244,708</u>	<u>6,088</u>	<u>3,574</u>
<b>Net income (expenditure)</b>	<b>44,873</b>	<b>(4,471)</b>	<b>3,912</b>	<b>(1,074)</b>
Transfers between funds	-	-	-	-
	<u>44,873</u>	<u>(4,471)</u>	<u>3,912</u>	<u>(1,074)</u>
<b>Net movement in funds</b>	<b>44,873</b>	<b>(4,471)</b>	<b>3,912</b>	<b>(1,074)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	155,994	160,465	25,034	26,108
	<u>155,994</u>	<u>160,465</u>	<u>25,034</u>	<u>26,108</u>
<b>Total fund carried forward</b>	<b>200,867</b>	<b>155,994</b>	<b>28,946</b>	<b>25,034</b>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2024**

**11 Movement in funds**

	At 1 Sept 2023 £	Movement in resources Incoming      Outgoing £                      £		Transfer £	At 31 Aug 2024 £
Restricted funds:					
Judith Baxter legacy fund	3,318	-	(2,561)	-	757
Building fund	19,366	-	-	-	19,366
Playground marking fund	1,063	-	(531)	-	532
DT equipment fund	1,287	-	(481)	-	806
Computer fund	-	10,000	(2,515)	-	7,485
	<u>25,034</u>	<u>10,000</u>	<u>(6,088)</u>	<u>-</u>	<u>28,946</u>
Unrestricted funds:					
General	155,994	308,055	(263,182)	-	200,867
	<u>181,028</u>	<u>318,055</u>	<u>(269,270)</u>	<u>-</u>	<u>229,813</u>

The purpose of the Judith Baxter legacy fund is to provide funds towards a lasting memorial at the school in Judith's name, the balance of the legacy fund will be used to build on the work started by Judith at the school.

The purpose of the Building fund is to refurbish and modernise the school premises.

The purpose of the Playground marking fund is to provide additional playground facilities.

The purpose of the DT equipment fund is to provide additional equipment for the Design and Technology Department.

The purpose of the computer fund is to provide computer and tech facilities.

**12 Other financial commitments**

At 31 August 2024 the charitable company had minimum total commitments, under non-cancellable operating leases, over the remaining life of the lease of £443 (2023 - £1,006).

**CHRISTIAN FAMILY SCHOOLS LIMITED**

England & Wales - Charity number 327687

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# Accounts

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***CHRISTIAN FAMILY SCHOOLS LIMITED  
(LIMITED BY GUARANTEE)***

*UNAUDITED FINANCIAL STATEMENTS*

*FOR THE YEAR ENDED 31 AUGUST 2023*

**Christian Family Schools Limited (Limited by Guarantee)**

**Financial statements**

**For the year ended 31 August 2023**

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**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2023**

The governors, who are trustees for the purposes of charity law, and directors for the purposes of company law, present their report, together with the financial statements and independent examiner's report for the year ended 31 August 2023.

## **Objects and activities**

### **Objects**

The object of the charity is the provision of a school or schools staffed with committed Christians using a distinctively biblical approach to knowledge and learning. Parents are expected to be committed to active participation in the education of their children both at home and at school. The aim being to provide each child with biblical understanding which will equip that child for practical living in this world and to encourage the child's awareness of spiritual and eternal realities.

### **Activities during the year**

The charity continues to meet its main objective by operating Bethany School which provides a Christian education for children aged 4 to 16.

In setting our objectives and planning our activities for the year the Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

Bethany School has an open admissions policy and no set fees, making it available to those of all faiths and none at an affordable cost.

The School continues to provide quality education for all our pupils which helps to equip them to play their role in the future of our nation and our world.

The purpose of Bethany School is to provide a rich, exciting and God centred education for all our pupils equipping them for life in modern Britain and the wider world.

The education is not confined to the classroom but seeks to take the children's learning beyond the school gates at every opportunity.

As well as being academic the education provided by Bethany School also includes developing every aspect of our children's physical, mental, social and emotional wellbeing.

The pupils are also encouraged to make a positive contribution in the world that they live.

The Governors continue to ensure quality education provision through regular review and updating of our School Improvement Plan (SIP). The Governors continually push for quality education to ensure that every child at Bethany School achieves their full potential.

At Bethany School we believe that stable family life makes for a strong and a united nation and society and provides a nurturing environment for our children to thrive. We therefore encourage and provide opportunities for parents and carers of our pupils to be involved in all aspects of our pupils' educational life.

We also encourage a strong sense of caring for and serving our community by providing opportunities for our families and pupils to work together to form a strong united school where everyone has a part to play. This instils in our school unity in diversity, modelling in microcosm our larger society of which our school community is a part.

The school encourages this informally but more formally through our weekly Wednesday Family Afternoons.

At Bethany School we continue to instil in our pupils the understanding that there is richness in diversity and that our differences both enrich and add vitality to all our lives. The diverse nature of our School reinforces this message.

Bethany is a Christian School, so we seek to embed the British Values in our pupils through the teaching of the Bible. We also continued to embed the Christian teaching of loving our neighbours by seeking to support those in need through charities like TASTE, Baby-Basics Sheffield and the local Foodbank. We have also visited and helped at Galeed House which means a "Place of Friendship", which helps people from different races, faiths and cultures to build relationships of trust and friendship.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2023**

Activities during the year (continued)

This year to foster greater understanding and awareness of the different nations that make up the British society and particularly Bethany School, we learned more about the nationalities represented in our School through their national dishes as part of our Nations Topic.

Our children cooked foods from countries such as Ukraine, Brazil, Nigeria, Mexico, Wales, England, Jamaica, India, France and South Africa.

We also celebrated the King's Coronation, where we reminded our children what it means to be British and to again embed that Biblical truth of being subject to those in authority over us.

**Achievements and performance**

In the school year 2022/23 there were 94 pupils on the school roll (92 in 2021/22).

Our nine year 11 pupils gained 74 GCSE qualifications between them (in 2021/22 six pupils gained 52 GCSE qualifications). 88% of these GCSE qualifications were at grade 4 or above and 39% were at grade 7 or above. All our year 11 pupils gained a total of five or more GCSE passes (grade 4 or above) including Mathematics and English and gained places in post 16 education either at Sixth Form or the Sheffield College. In addition, seven of our year 10 pupils took GCSE Art, 100% achieving grade 4 or above and 43% at grade 7 or above.

Our attendance figures for the year were a fraction under 96%, which was an improvement from last year's figure of 93%.

As a school we continued to offer a full programme of activities taking place in school and extracurricular activities out of school. We added to our choice of lunchtime clubs by introducing a Christian Union, alongside the existing school choir, games club, cross-country and story time.

The school entered both Primary and Secondary teams in a number of sporting competitions including the Sheffield schools Boulderling Competition, The Sheffield Schools cross country competition and the Christian Schools Trust sports day in Oxford.

In addition a number of pupils entered the Junior and Intermediate Maths Challenge competition, and the senior class children put on Christmas and Summer Drama performances for the parents.

In March 2023 the School was inspected by Ofsted. The school was found by Ofsted to be 'Good' in all areas. The independent school standards were met and Safeguarding was effective. This is the third successive inspection where Ofsted have judged the school to be 'Good'.

In the curriculum we continued to develop curriculum cohesion throughout school, with objectives added to our new curriculum grids. We also continued to develop the role of subject leaders and introduced more subjects in the senior department, including years 7 and 8 computer science. With regard to staffing, we prioritised the support of new staff and introduced a new staff handbook, and helped staff in identifying and accessing appropriate CPD. We raised the profile of anti bullying measures and organised an anti-bullying week.

**Financial review**

**Summary**

The total unrestricted income for the year was £240,237 (2022 £235,305) primarily from parents donations and gifts and grants. Expenditure was £244,708 (2022 £220,627) resulting in a deficit of £4,471 (2022 surplus of £14,678).

The average financial cost incurred by the school to educate a child at the school during the academic year to July 2023 amounted to £2,641 (£2,425 in 2021/22). The school roll averaged 94 pupils in the academic year to July 2023 (92 in the academic year to July 2022).

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2023**

Summary (continued)

The school is mostly supported by voluntary gifts, 75% (2022 - 75%) of which is from parents. The school is particularly grateful for the donations and gifts from other supporters (including the "Friends of Bethany") amounting to £20,395 (2022 - £32,949), which provides vital funding. The school is also heavily dependent on parents and volunteers for their donations of time, facilities, goods, and fund-raising efforts.

The governors are grateful for all the support and sacrifices made in serving the school in 2022-2023. But above all the school is again grateful to God for His goodness over the past year; we remain confident in Him for the year to come.

Reserves policy

The governors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months of the resources expended, which equates to £60,000 in general funds. This would enable the school to continue operating at the same level of activities in the event of a significant drop in funding or major building repairs becoming imperative, allowing time for alternative funding to be secured. Currently the free reserves are £59,907 and the governors aim to maintain this level by:

- Continuing their ongoing work in seeking to have every available space filled in every class, through increased publicity drive through maintaining the already established open evenings for prospective parents.
- Actively promoting Bethany School in the churches and other religious groups that our parents attend in order to recruit more families to the School.
- Increasing the school's fundraising efforts through the well-established and successful summer and Christmas fairs
- Recruiting more Friends of Bethany School (FOBS) especially from amongst past pupils, past families and extended families and friends of past families of Bethany School.
- Applying, as a registered charity, for funding from grant making trusts, foundations and companies.
- As a school of distinct religious character, the governors believe in the power of prayer, shown by answers to prayers over the last 36 years of the school's existence. We will also pray and encourage our families and friends who believe in prayer to pray with and for us that the Lord will continue to meet our needs as he has done over the last 36 years.

The charity is heavily dependent upon the donations of the parents to meet the ongoing expenditure. The governors are of the view that the parents will continue to support the school for the foreseeable future and therefore that the charity is a going concern

**Plans for future periods**

We plan to improve the security of the school premises. Firstly by the installation of an automatically locking school gate with intercom to the office and keypad for access to the school premises. Secondly, we wish to install an internal system of communication in order to be able to alert staff to potential danger etc.

We plan to improve access to computers within the school. We intend to do this by upgrading the existing computer room to a multi use classroom and replacing the old desktop computer with good quality laptop computers, which can be used there or in other classrooms.

We will continue to develop our topic based curriculum by mapping knowledge, skills and understanding objectives against content.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee) (Continued)**  
**For the year ended 31 August 2023**

## **Structure, Governance and Management**

### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 30 November 1987 and registered as a charity on 28 January 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The total number of such guarantees at 31 August 2023 was 105 (2022 - 93).

### **Recruitment and appointment of board of governors**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of governors. Under the requirements of the Memorandum and Articles of Association one fifth (or the number nearest to one fifth) of the governors together with one third (or the number nearest to one third) of the parent governors must retire at each Annual General Meeting, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

New members of the board of governors are recruited by circulating vacancies to parents of the children attending the school and the school continues to attract appropriately skilled and experienced people. Currently, it has on its Board the Chief Executive of a UK registered international NGO, a church minister, company director, a teacher, and a retired head teacher. Although all the Governors are British Citizens their ethnicity is broadly representative of the ethnic background of Bethany School pupils. We have, therefore, on the board of Governors, white British and African British. The gender balance is currently 2 females and 5 males.

### **Trustee induction and training**

It is our policy to appoint trustees (also known as school governors) from the ranks of parents of children who have been at Bethany School at least a year. As a result, they will already be familiar with various documents relating to the history and aims of Christian Family Schools Limited, together with a number of policy documents covering the day-to-day running of Bethany School. They will have attended the half-termly parents meetings, at which the business and finances of the school are discussed. They are also often involved practically on a day-to-day basis. Additionally, new governors have a meeting with the Clerk to the Governors, in which the role/responsibility/obligations of governors is discussed, together with an overview of the financial management of the school. We also perform Disclosure and Barring Service checks on all governors.

### **Organisational structure**

The school has a board of governors of up to 8 members who meet monthly during the academic year, and are responsible for the strategic direction and policy of the charity. At present the board has 7 members all of whom are, or have been, parents and grandparents of children attending the school.

Mr D Charles, head teacher, assisted by Mrs E Ireland as deputy head teacher, runs the school on a day to day basis, and takes responsibility for staff.

### **Reference and administrative details**

Charity Name	Christian Family Schools Limited
Operating Name	Bethany School
Charity Number (England and Wales)	327687
Company Number	2200050
School Address	Finlay Street, Sheffield S3 7PS
Registered Office	Finlay Street, Sheffield S3 7PS
Website Address	<a href="http://www.bethanschoolsheffield.org">www.bethanschoolsheffield.org</a>

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee) (Continued)**  
**For the year ended 31 August 2023**

Reference and administrative details (continued)

Current Governors (Trustees)	Chair	Mr B C Udejiofo
	Treasurer	Mr D G Montague
	Others	Mr R J Magowan Mr A J Robinson Mr P G Jackson Mrs N H Wilkinson (appointed 20 March 2023) Mrs S P Clark (appointed 22 April 2024)
Other Governors (Trustees who served during the year)		Mrs C Bonardt (retired 20 March 2023)
Secretary		Mrs C F Jackson
Headteacher		Mr D Charles
Independent Examiner		C W S De Silva FCCA, 474 Redmires Road, Sheffield S10 4LG
Bankers		CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Responsibility of the board of governors**

Company law requires the governors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the governors should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The governors are responsible for maintaining 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. The governors 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 accordance with charity law, as the trustees, we certify that:

- So far as we are aware, there is no relevant accounting information of which the independent examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's independent examiner is aware of that information.

*Report of the Governors to the Members of*  
*Christian Family Schools Limited (Limited by Guarantee)*  
*For the year ended 31 August 2023*

**Approval**

This report has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Approved by the board of governors on 8 July 2024 and signed on its behalf by:

  
Mr B C Udejiofo  
Trustee

**Independent Examiner's Report to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2023**

I report on the unaudited financial statements for the year ended 31 August 2023 set out on pages 8 to 14.

**Respective responsibilities of the board of governors and the independent examiner**

As described on page 5 the company's governors are responsible for the preparation of the report of the governors and the financial statements in accordance with United Kingdom law and accounting standards, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as governors 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 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

  
CWS De-Silva FCCA  
474 Redmires Road  
Sheffield  
S10 4LG

8 July 2024

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Activities (including Income and Expenditure Account)**

**For the year ended 31 August 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations:					
Parents donations and gifts		182,622	-	182,622	182,878
Other donations and gifts		17,895	2,500	20,395	32,949
Gift aid and covenant tax claims		11,825	-	11,825	9,920
Charitable activities:					
Free early learning funding	2	18,357	-	18,357	10,498
Other trading activities - fund raising		8,671	-	8,671	8,131
Investments - bank interest		867	-	867	54
<b>Total income</b>		<b>240,237</b>	<b>2,500</b>	<b>242,737</b>	<b>244,430</b>
<b>Expenditure on charitable activities:</b>					
Staff costs	4	189,808	-	189,808	170,516
Subscriptions licences and exam fees		8,466	-	8,466	6,368
Bought in lessons		1,382	-	1,382	1,437
Books and materials		5,772	-	5,772	5,570
Staff training		945	-	945	2,422
Building and other maintenance		4,102	-	4,102	3,268
Council tax		2,266	-	2,266	2,365
Water charges		2,191	-	2,191	1,687
Light and heat		5,184	-	5,184	5,028
Insurance		5,488	-	5,488	4,761
Lease rentals		563	-	563	563
Payroll services		1,266	-	1,266	1,171
Pension administration		507	-	507	466
Photocopying, postage and stationery		2,366	-	2,366	1,524
Computer expenses		2,185	-	2,185	3,373
Telephone		251	-	251	258
Depreciation		4,277	3,574	7,851	6,128
Camp expenses		2,838	-	2,838	1,926
Sundry		4,696	-	4,696	4,055
Bank charges		155	-	155	261
<b>Total expenditure</b>		<b>244,708</b>	<b>3,574</b>	<b>248,282</b>	<b>223,147</b>
<b>Net (expenditure) income</b>		<b>(4,471)</b>	<b>(1,074)</b>	<b>(5,545)</b>	<b>21,283</b>
Transfers between funds		-	-	-	-
Net movement in funds		(4,471)	(1,074)	(5,545)	21,283
<b>Reconciliation of funds</b>					
Total funds brought forward		160,465	26,108	186,573	165,290
<b>Total fund carried forward</b>		<b>155,994</b>	<b>25,034</b>	<b>181,028</b>	<b>186,573</b>

The above statement includes all gains and losses recognised during the year.

All income and expenditure derives from continuing activities.

Comparative figures for the previous year by fund type are shown in Note 10.

The notes on pages 10 to 14 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Position**


**As at 31 August 2023**


	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>					
Tangible assets	6	96,087	5,346	101,433	101,461
<b>Current assets</b>					
Debtors	7	12,898	-	12,898	12,220
Cash at bank and in hand	8	57,614	19,688	77,302	79,879
		70,512	19,688	90,200	92,099
<b>Creditors: - amounts falling due within one year</b>	9	10,605	-	10,605	6,987
<b>Net current assets</b>		59,907	19,688	79,595	85,112
<b>Net assets</b>		155,994	25,034	181,028	186,573
<b>Funds</b>					
Unrestricted	11	155,994	-	155,994	160,465
Restricted	11	-	25,034	25,034	26,108
<b>Total funds</b>		155,994	25,034	181,028	186,573

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

For the year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 8 July 2024 and signed on its behalf.

  
Mr B C Udejiofo  
Chair

  
Mr D G Montague  
Trustee

The notes on pages 10 to 14 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared on a going concern basis, under the historical cost convention, and in accordance with the 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 the Republic of Ireland (FRS102) (effective 1 January 2015), with FRS102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

***Incoming resources***

All income is included in the statement of financial activities when the charity is entitled to the income; receipt is probable; and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Gift Aid is recognised in the same accounting period as the donation to which it relates.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of any legal advice to trustees on governance or constitutional matters. There were no governance costs expended during the year.

***Fixed assets***

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items of equipment are capitalised where the purchase price exceeds £500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, the annual rates are as follows:

Freehold and leasehold buildings	2% of cost
Furniture and fixtures	25% of cost
Plant and equipment	25% of cost

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2023**

**1 Accounting policies (continued)**

**Leasing commitments**

Rentals paid under operating leases are charged to the income and expenditure account as the rentals accrue.

**Cash**

Cash comprises bank deposits repayable on demand.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Accrued charges are normally valued at their settlement amount.

**Pensions**

The charity makes defined contributions of 5% of employees' gross pay into a pension scheme under auto enrolment. Costs are charged against income on the basis of contributions payable to the scheme in respect of the financial year.

**2 Grants receivable**

Included in income from charitable activities is one government grant. An amount of £18,357 (2022 £10,498) was received from the local authority in respect of Free Early Learning funding. The services related to this grant has been provided during the year.

**3 Transactions with trustees and related parties**

No trustees received any remuneration, benefits or expenses during the year or in the previous year.

The charity received donations from the trustees of £15,710 (2022 £18,100).

**4 Staff costs and numbers**

Staff costs were as follows:

	2023	2022
	£	£
Salaries	179,481	163,470
Employer's National Insurance	3,240	2,318
Employer's pension contributions	7,087	4,728
	<hr/>	<hr/>
	189,808	170,516
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The employer's pension costs represent contributions payable by the charity to the funds.

No employee received emoluments of more than £60,000 in the current or preceding accounting period.

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

	2023	2022
Teaching and administration	17	16
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2023**

**5 Taxation**

The charitable company is exempt from corporation tax on its income and gains related to its charitable activities.

**6 Tangible fixed assets**

	Freehold & leasehold property	Plant & Equipment £	Furniture & fixtures £	Total £
<b>Cost</b>				
At 1 September 2022	152,979	100,559	18,212	271,750
Additions	-	7,823	-	7,823
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2023	152,979	108,382	18,212	279,573
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 September 2022	60,004	92,073	18,212	170,289
Charge for the year	3,047	4,804	-	7,851
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2023	63,051	96,877	18,212	178,140
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 August 2023	89,928	11,505	-	101,433
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 September 2022	92,975	8,486	-	101,461
	<hr/>	<hr/>	<hr/>	<hr/>

Included in the net book value of plant and equipment is £5,346 related to restricted funds (2022 £6,228).

**7 Debtors**

	2023 £	2022 £
Other debtors	11,825	11,720
Prepayments	1,073	500
	<hr/>	<hr/>
	12,898	12,220
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2023**

**8 Cash at bank and in hand**

	2023	2022
	£	£
CAF Bank	77,229	79,190
PayPal	73	689
	<hr/>	<hr/>
	77,302	79,879
	<hr/>	<hr/>

Included in the CAF Bank is £19,688 relating to restricted funds (2022 £19,880).

**9 Creditors: amounts falling due within one year**

	2023	2022
	£	£
PAYE and NI contributions	-	-
Other creditors and accruals	10,605	6,987
	<hr/>	<hr/>
	10,605	6,987
	<hr/>	<hr/>

**10 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2023	2022	2023	2022
	£	£	£	£
<b>Income from:</b>				
Donations	212,342	216,622	2,500	9,125
Charitable activities	18,357	10,498	-	-
Other trading income	8,671	8,131	-	-
Investments	867	54	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	240,237	235,305	2,500	9,125
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Charitable activities	244,708	220,627	3,574	2,520
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (expenditure)</b>	<b>(4,471)</b>	<b>14,678</b>	<b>(1,074)</b>	<b>6,605</b>
Transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>(4,471)</b>	<b>14,678</b>	<b>(1,074)</b>	<b>6,605</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	160,465	145,787	26,108	19,503
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total fund carried forward</b>	<b>155,994</b>	<b>160,465</b>	<b>25,034</b>	<b>26,108</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2023**

**11 Movement in funds**

	At 1 Sept 2022 £	Movement in resources Incoming £	Outgoing £	Transfer £	At 31 Aug 2023 £
Restricted funds:					
Judith Baxter legacy fund	5,880	-	(2,562)	-	3,318
Building fund	16,866	2,500	-	-	19,366
Playground marking fund	1,594	-	(531)	-	1,063
DT equipment fund	1,768	-	(481)	-	1,287
	<u>26,108</u>	<u>2,500</u>	<u>(3,574)</u>	<u>-</u>	<u>25,034</u>
Unrestricted funds:					
General	160,465	240,237	(244,708)	-	155,994
	<u>186,573</u>	<u>242,737</u>	<u>(248,282)</u>	<u>-</u>	<u>181,028</u>

The purpose of the Judith Baxter legacy fund is to provide funds towards a lasting memorial at the school in Judith's name, the balance of the legacy fund will be used to build on the work started by Judith at the school.

The purpose of the Building fund is to refurbish and modernise the school premises.

The purpose of the Playground marking fund is to provide additional playground facilities.

The purpose of the DT equipment fund is to provide additional equipment for the Design and Technology Department.

**12 Other financial commitments**

At 31 August 2023 the charitable company had minimum total commitments, under non-cancellable operating leases, over the remaining life of the lease of £1,006 (2022 - £1,568).

**CHRISTIAN FAMILY SCHOOLS LIMITED**

England & Wales - Charity number 327687

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# Accounts

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***CHRISTIAN FAMILY SCHOOLS LIMITED  
(LIMITED BY GUARANTEE)***

*UNAUDITED FINANCIAL STATEMENTS*

*FOR THE YEAR ENDED 31 AUGUST 2022*

*Christian Family Schools Limited (Limited by Guarantee)*

*Financial statements*

*For the year ended 31 August 2022*

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**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2022**

The governors, who are trustees for the purposes of charity law, and directors for the purposes of company law, present their report, together with the financial statements and independent examiner's report for the year ended 31 August 2022.

## **Objects and activities**

### **Objects**

The object of the charity is the provision of a school or schools staffed with committed Christians using a distinctively biblical approach to knowledge and learning. Parents are expected to be committed to active participation in the education of their children both at home and at school. The aim being to provide each child with biblical understanding which will equip that child for practical living in this world and to encourage the child's awareness of spiritual and eternal realities.

### **Activities during the year**

The charity continues to meet its main objective by operating Bethany School which provides a Christian education for children aged 4 to 16.

In setting our objectives and planning our activities for the year the Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

Bethany School has an open admissions policy and no set fees, making it available to those of all faiths and none, at an affordable cost.

The School continues to provide quality education for all our pupils which helps to equip them to play their role in the future of our nation and our world.

The purpose of Bethany School is to provide a rich, exciting and God centred education for all our pupils equipping them for life in modern Britain and the wider world.

The education is not confined to the classroom but seeks to take the children's learning beyond the school gates at every opportunity.

As well as being academic the education provided by Bethany School also includes developing every aspect of our children's physical, mental, social and emotional wellbeing. These have been particularly important in the post Covid-19 pandemic period.

The pupils are also encouraged to make a positive contribution in the world that they live.

The Governors continue to ensure quality education provision through regular review and updating of our School Improvement Plan (SIP). The Governors continually push for quality education to ensure that every child at Bethany School achieves their full potential.

At Bethany School we believe that stable family life makes for a strong and a united nation and society and provides a nurturing environment for our children to thrive. We therefore encourage and provide opportunities for parents and carers of our pupils to be involved in all aspects of our pupils' educational life.

We also encourage a strong sense of a caring and serving community by providing opportunities for our families and pupils to work together to form a strong united school where everyone has a part to play.

The school encourages this informally but more formally through our weekly Wednesday Family Afternoons.

At Bethany School we continue to instil in our pupils the understanding that there is richness in diversity and that our differences both enrich and add vitality to all our lives. The diverse nature of our School reinforces this message.

Although Bethany is a Christian School, we seek to ensure that our families and our pupils learn about other faiths. This year our pupils visited the local mosque, synagogue, and temple to learn more about the Jewish, Muslim, and Buddhist faiths.

*Report of the Governors to the Members of  
Christian Family Schools Limited (Limited by Guarantee)  
For the year ended 31 August 2022*

### Activities during the year (continued)

Bethany School is committed to teaching our pupils and families to care not only for our school community but for our wider community, our nation and by extension our world. We are able to do this by providing opportunities for individuals and the whole school to get involved with fundraising for local and international charities (NGOs).

As well as continuing to support one of our adopted Charities, TASTE, which works in Nigerian to provide communities with clean water, toilets and other hygiene facilities. We have also been involved in supporting local foodbank and a local charity working with men, women and their children who have been rescued from abusive and traumatising situations where they have been exploited.

Our pupils continue to experience and also to see that they can, even at their young age make a positive and lasting impact on the lives of others.

### Achievements and performance

In the school year 2021/22 there were 92 pupils (94 in 2020/21). Six year 11 pupils gained 52 GCSE passes (in 2020/21 seven pupils gained 54 GCSE passes). 96% of these qualifications were at grade 4 or above and 44% of these qualifications were at grade 7 or above. All Year 11 students have gained five or more passes at GCSE including Maths and English, and gained places in further education, to study A levels at sixth forms.

Attendance figures dipped slightly this year due in part to a number of pupils suffering from long term health issues. The overall attendance figure for the year was 93%.

With the end of Covid restrictions it was good to see a full programme of activities taking place in school and extracurricular activities out of school. We added to our offer of lunchtime clubs by introducing a school choir, story club and games club.

Bethany was able to enter both Primary and Secondary teams in a number of sporting competitions including the Sheffield Schools Boulderling Competition, The Sheffield Schools cross country competition and the Christian Schools Trust sports day in Oxford.

In addition a number of pupils entered the Junior and Intermediate Maths Challenge competition and our junior pupils entered a young writers competition and had their stories published in a book called 'Adventure Hunters'.

As a school we have undertaken a whole school curriculum review focusing on through school cohesion and central recording of our schemes of work. We have now completed these schemes of work in 'Curriculum grids' ensuring subject leaders can monitor progression, coverage, and curriculum cohesion through the school, from reception to year 11.

We have assigned more specific and wide-ranging governor roles for each governor on the school board. Including Early Years Foundation Stage, Special Educational Needs, Spiritual, Moral, Social and Cultural, and appointment of the Clerk to the Governors.

### Financial review

#### Summary

The total unrestricted income for the year was £235,305 (2021 £229,259) primarily from parents donations and gifts and grants. Expenditure was £220,627 (2021 £211,873) resulting in a surplus of £14,678 (2021 surplus of £17,386).

The average financial cost incurred by the school to educate a child at the school during the academic year to July 2022 amounted to £2,425 (£2,256 in 2020/21). The school roll averaged 92 pupils in the academic year to July 2022 (94 in the academic year to July 2021).

The school is mostly supported by voluntary gifts, 75% (2020 - 71%) of which is from parents. The school is particularly grateful for the donations and gifts from other supporters (including the "Friends of Bethany") amounting to £32,949 (2021 - £37,832), which provides vital funding. The school is also heavily dependent on parents and volunteers for their donations of time, facilities, goods, and fund-raising efforts.

*Report of the Governors to the Members of  
Christian Family Schools Limited (Limited by Guarantee)  
For the year ended 31 August 2022*

### Summary (continued)

The governors are grateful for all the support and sacrifices made in serving the school in 2021-2022. But above all the school is again grateful to God for His goodness over the past year; we remain confident in Him for the year to come.

### Reserves policy

The governors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months of the resources expended, which equates to £54,000 in general funds. This would enable the school to continue operating at the same level of activities in the event of a significant drop in funding or major building repairs becoming imperative, allowing time for alternative funding to be secured. Currently the free reserves are £65,232 and the governors aim to maintain this level by:

- Continuing their ongoing work in seeking to have every available space filled in every class, through increased publicity drive through maintaining the already established open evenings for prospective parents.
- Actively promoting Bethany School in the churches and other religious groups that our parents attend in order to recruit more families to the School.
- Increasing the school's fundraising efforts through the well-established and successful summer and Christmas fairs
- Recruiting more Friends of Bethany School (FOBS) especially from amongst past pupils, past families and extended families and friends of past families of Bethany School.
- Applying, as a registered charity, for funding from grant making trusts, foundations and companies.
- As a school of distinct religious character, the governors believe in the power of prayer, shown by answers to prayers over the last 35 years of the school's existence. We will also pray and encourage our families and friends who believe in prayer to pray with and for us that the Lord will continue to meet our needs as he has done over the last 35 years.

The charity is heavily dependent upon the donations of the parents to meet the ongoing expenditure. The governors are of the view that the parents will continue to support the school for the foreseeable future and therefore that the charity is a going concern

### Plans for future periods

Increase the breadth of curriculum in the senior department, by introducing Computer Science into year 7 and 8.

Continue to develop our curriculum plans by mapping knowledge, skills and understanding objectives against content.

Continue to plan and carry out both internal and external improvements to our building.

### Structure, Governance and Management

#### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30 November 1987 and registered as a charity on 28 January 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The total number of such guarantees at 31 August 2022 was 93 (2021 - 91).

Report of the Governors to the Members of  
Christian Family Schools Limited (Limited by Guarantee)  
For the year ended 31 August 2022

### Recruitment and appointment of board of governors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of governors. Under the requirements of the Memorandum and Articles of Association one fifth (or the number nearest to one fifth) of the governors together with one third (or the number nearest to one third) of the parent governors must retire at each Annual General Meeting, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

New members of the board of governors are recruited by circulating vacancies to parents of the children attending the school and the school continues to attract appropriately skilled and experienced people. Currently, it has on its Board the Chief Executive of a UK registered international NGO, a Senior NHS Nurse, a church minister, company director, a teacher, and a retired head teacher. Although all the Governors are British Citizens their ethnicity is broadly representative of the ethnic background of Bethany School pupils. We have, therefore, on the board of Governors, white British and African British. The gender balance is currently 1 female and 5 males.

### Trustee induction and training

It is our policy to appoint trustees (also known as school governors) from the ranks of parents of children who have been at Bethany School at least a year. As a result, they will already be familiar with various documents relating to the history and aims of Christian Family Schools Limited, together with a number of policy documents covering the day-to-day running of Bethany School. They will have attended the half-termly parents meetings, at which the business and finances of the school are discussed. They are also often involved practically on a day-to-day basis. Additionally, new governors have a meeting with the Clerk to the Governors, in which the role/responsibility/obligations of governors is discussed, together with an overview of the financial management of the school. We also perform Disclosure and Barring Service checks on all governors.

### Organisational structure

The school has a board of governors of up to 8 members who meet monthly during the academic year, and are responsible for the strategic direction and policy of the charity. At present the board has 6 members all of whom are, or have been, parents and grandparents of children attending the school.

Mr D Charles, head teacher, assisted by Mrs E Ireland as deputy head teacher, runs the school on a day to day basis, and takes responsibility for staff.

### Reference and administrative details

Charity Name	Christian Family Schools Limited
Operating Name	Bethany School
Charity Number (England and Wales)	327687
Company Number	2200050
School Address	Finlay Street, Sheffield S3 7PS
Registered Office	Finlay Street, Sheffield S3 7PS
Website Address	<a href="http://www.bethanschoolsheffield.org">www.bethanschoolsheffield.org</a>
Current Governors (Trustees)	Chair      Mr B C Udejiofo Treasurer      Mr D G Montague Others      Mr R J Magowan Mr A J Robinson Mr P G Jackson Mrs N H Wilkinson (appointed 20 March 2023)

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee) (Continued)**  
**For the year ended 31 August 2022**

Reference and administrative details (Continued)

Other Governors (Trustees who served during the year)	Mrs C Bonardt (retired 20 March 2023)
Secretary	Mrs C F Jackson
Headteacher	Mr D Charles
Independent Examiner	C W S De Silva FCCA, 474 Redmires Road, Sheffield S10 4LG
Bankers	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Responsibility of the board of governors**

Company law requires the governors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the governors should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The governors are responsible for maintaining 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. The governors 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 accordance with charity law, as the trustees, we certify that:

- So far as we are aware, there is no relevant accounting information of which the independent examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's independent examiner is aware of that information.

**Approval**

This report has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Approved by the board of governors on 7 June 2023 and signed on its behalf by:



Mr B C Udejiofo  
Trustee

**Independent Examiner's Report to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2022**

I report on the unaudited financial statements for the year ended 31 August 2022 set out on pages 7 to 13.

**Respective responsibilities of the board of governors and the independent examiner**

As described on page 5 the company's governors are responsible for the preparation of the report of the governors and the financial statements in accordance with United Kingdom law and accounting standards, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as governors 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 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

  
CWS De Silva FCCA  
47A Redmires Road  
Sheffield  
S10 4LG

7 June 2023

***Christian Family Schools Limited (Limited by Guarantee)***

***Statement of Financial Activities (including Income and Expenditure Account)***

***For the year ended 31 August 2022***

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations:					
Parents donations and gifts		174,003	8,875	182,878	176,338
Other donations and gifts		32,699	250	32,949	37,832
Gift aid and covenant tax claims		9,920	-	9,920	7,280
Charitable activities:					
Free early learning funding	2	10,498	-	10,498	12,880
Other trading activities - fund raising		8,131	-	8,131	12,337
Investments - bank interest		54	-	54	4
<b>Total income</b>		<b>235,305</b>	<b>9,125</b>	<b>244,430</b>	<b>246,671</b>
<b>Expenditure on charitable activities:</b>					
Staff costs	4	170,516	-	170,516	168,995
Subscriptions licences and exam fees		6,368	-	6,368	5,636
Bought in lessons		1,437	-	1,437	1,040
Books and materials		5,570	-	5,570	3,845
Staff training		2,422	-	2,422	1,784
Building and other maintenance		3,048	220	3,268	3,560
Council tax		2,365	-	2,365	2,395
Water charges		1,687	-	1,687	1,762
Light and heat		5,028	-	5,028	5,050
Insurance		4,761	-	4,761	4,614
Lease rentals		563	-	563	1,243
Payroll services		1,171	-	1,171	1,110
Pension administration		466	-	466	418
Photocopying, postage and stationery		1,524	-	1,524	2,057
Computer expenses		3,373	-	3,373	1,855
Telephone		258	-	258	254
Depreciation		3,828	2,300	6,128	3,366
Sundry		5,981	-	5,981	2,827
Bank charges		261	-	261	287
<b>Total expenditure</b>		<b>220,627</b>	<b>2,520</b>	<b>223,147</b>	<b>212,098</b>
<b>Net income (expenditure)</b>		<b>14,678</b>	<b>6,605</b>	<b>21,383</b>	<b>34,573</b>
Transfers between funds		-	-	-	-
Net movement in funds		14,678	6,605	21,283	34,573
<b>Reconciliation of funds</b>					
Total funds brought forward		145,787	19,503	165,290	130,717
<b>Total fund carried forward</b>		<b>160,465</b>	<b>26,108</b>	<b>186,573</b>	<b>165,290</b>

The above statement includes all gains and losses recognised during the year.

All income and expenditure derives from continuing activities.

Comparative figures for the previous year by fund type are shown in Note 10.

The notes on pages 9 to 13 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Position**

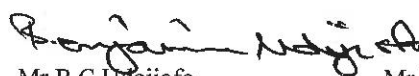
**As at 31 August 2022**

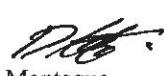
	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Fixed assets</b>					
Tangible assets	6	95,233	6,228	101,461	96,327
<b>Current assets</b>					
Debtors	7	12,220	-	12,220	527
Cash at bank and in hand	8	59,999	19,880	79,879	71,863
		72,219	19,880	92,099	72,390
<b>Creditors: - amounts falling due within one year</b>	9	6,987	-	6,987	3,427
<b>Net current assets</b>		65,232	19,880	85,112	68,963
<b>Net assets</b>		160,465	26,108	186,573	165,290
<b>Funds</b>					
Unrestricted	11	160,465	-	160,465	145,787
Restricted	11	-	26,108	26,108	19,503
<b>Total funds</b>		160,465	26,108	186,573	165,290

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

For the year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 7 June 2023 and signed on its behalf.

  
Mr B C Udejiofo  
Chair

  
Mr D G Montague  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2022**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared on a going concern basis, under the historical cost convention, and in accordance with the 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 the Republic of Ireland (FRS102) (effective 1 January 2015), with FRS102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

***Incoming resources***

All income is included in the statement of financial activities when the charity is entitled to the income; receipt is probable; and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Gift Aid is recognised in the same accounting period as the donation to which it relates.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of any legal advice to trustees on governance or constitutional matters. There were no governance costs expended during the year.

***Fixed assets***

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items of equipment are capitalised where the purchase price exceeds £500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, the annual rates are as follows:

Freehold and leasehold buildings	2% of cost
Furniture and fixtures	25% of cost
Plant and equipment	25% of cost

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2022**

**1 Accounting policies (continued)**

**Leasing commitments**

Rentals paid under operating leases are charged to the income and expenditure account as the rentals accrue.

**Cash**

Cash comprises bank deposits repayable on demand.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Accrued charges are normally valued at their settlement amount.

**Pensions**

The charity makes defined contributions of 3% of employees' gross pay into a pension scheme under auto enrolment. Costs are charged against income on the basis of contributions payable to the scheme in respect of the financial year.

**2 Grants receivable**

Included in income from charitable activities is one government grant. An amount of £10,498 (2021 £12,880) was received from the local authority in respect of Free Early Learning funding. The services related to this grant has been provided during the year.

**3 Transactions with trustees and related parties**

No trustees received any remuneration, benefits or expenses during the year or in the previous year.

The charity received donations from the trustees of £18,100 (2021 £23,230).

**4 Staff costs and numbers**

Staff costs were as follows:

	2022	2021
	£	£
Salaries	163,470	162,113
Employer's National Insurance	2,318	2,038
Employer's pension contributions	4,728	4,844
	<hr/>	<hr/>
	170,516	168,995
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The employer's pension costs represent contributions payable by the charity to the funds.

No employee received emoluments of more than £60,000 in the current or preceding accounting period.

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

	2022	2021
Teaching and administration	16	15
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2022**

**5 Taxation**

The charitable company is exempt from corporation tax on its income and gains related to its charitable activities.

**6 Tangible fixed assets**

	Freehold & leasehold property	Plant & Equipment £	Furniture & fixtures £	Total £
<b>Cost</b>				
At 1 September 2021	152,979	89,297	18,212	260,488
Additions	-	11,262	-	11,262
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	152,979	100,559	18,212	271,750
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 September 2021	56,957	88,992	18,212	164,161
Charge for the year	3,047	3,081	-	6,128
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	60,004	92,073	18,212	170,289
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 August 2022	92,975	8,486	-	101,461
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 September 2021	96,022	305	-	96,327
	<hr/>	<hr/>	<hr/>	<hr/>

Included in the net book value of plant and equipment is £6,228 related to restricted funds (2021 £225).

**7 Debtors**

	2022 £	2021 £
Other debtors	11,720	-
Prepayments	500	527
	<hr/>	<hr/>
	12,220	527
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2022**

**8 Cash at bank and in hand**

	2022	2021
	£	£
CAF Bank	79,190	71,628
PayPal	689	235
	<hr/>	<hr/>
	79,879	71,863
	<hr/>	<hr/>

Included in the CAF Bank is £19,880 relating to restricted funds (2021 £19,278).

**9 Creditors: amounts falling due within one year**

	2022	2021
	£	£
PAYE and NI contributions	-	-
Other creditors and accruals	6,987	3,427
	<hr/>	<hr/>
	6,987	3,427
	<hr/>	<hr/>

**10 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
<b>Income from:</b>				
Donations	216,622	211,200	9,125	10,250
Charitable activities	10,498	12,880	-	-
Other trading income	8,131	5,175	-	7,162
Investments	54	4	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	235,305	229,259	9,125	17,412
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Charitable activities	220,627	211,873	2,520	225
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (expenditure)</b>	<b>14,678</b>	<b>17,386</b>	<b>6,605</b>	<b>17,187</b>
Transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>14,678</b>	<b>17,386</b>	<b>6,605</b>	<b>17,187</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds</b>				
Total funds brought forward	145,787	128,401	19,503	2,316
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total fund carried forward</b>	<b>160,465</b>	<b>145,787</b>	<b>26,108</b>	<b>19,503</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2022**

**11 Movement in funds**

	At 1 Sept 2021 £	Movement in resources Incoming      Outgoing £                      £		Transfer £	At 31 Aug 2022 £
Restricted funds:					
Ella's changing space fund	225	-	(225)	-	-
Judith Baxter legacy fund	7,162	-	(1,282)	-	5,880
Building fund	12,116	4,750	-	-	16,866
Playground marking fund	-	2,125	(531)	-	1,594
DT equipment fund	-	2,250	(482)	-	1,768
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	19,503	9,125	(2,520)	-	26,108
Unrestricted funds:					
General	145,787	235,305	(220,627)	-	160,465
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	165,290	244,430	(223,147)	-	186,573
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The purpose of the restricted Ella's changing space fund is to provide a suitable changing space for disabled pupils.

The purpose of the Judith Baxter legacy fund is to provide funds towards a lasting memorial at the school in Judith's name, the balance of the legacy fund will be used to build on the work started by Judith at the school.

The purpose of the Building fund is to refurbish and modernise the school premises.

The purpose of the Playground marking fund is to provide additional playground facilities.

The purpose of the DT equipment fund is to provide additional equipment for the Design and Technology Department.

**12 Other financial commitments**

At 31 August 2022 the charitable company had minimum total commitments, under non-cancellable operating leases, over the remaining life of the lease of £1,568 (2021 - £2,131).

**CHRISTIAN FAMILY SCHOOLS LIMITED**

England & Wales - Charity number 327687

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# Accounts

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***CHRISTIAN FAMILY SCHOOLS LIMITED  
(LIMITED BY GUARANTEE)***

*UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021*

*Christian Family Schools Limited (Limited by Guarantee)*

*Financial statements*

*For the year ended 31 August 2021*

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Statement of financial position	8
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**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2021**

The governors, who are trustees for the purposes of charity law, and directors for the purposes of company law, present their report, together with the financial statements and independent examiner's report for the year ended 31 August 2021.

## **Objects and activities**

### **Objects**

The object of the charity is the provision of a school or schools staffed with committed Christians using a distinctively biblical approach to knowledge and learning. Parents are expected to be committed to active participation in the education of their children both at home and at school. The aim being to provide each child with biblical understanding which will equip that child for practical living in this world and to encourage the child's awareness of spiritual and eternal realities.

### **Activities during the year**

The charity achieves its main objective by operating Bethany School which provides a Christian education for children aged 4 to 16.

In setting our objectives and planning our activities for the year the governors have given careful consideration to the Charity Commission's general guidance on public benefit. Bethany School has an open admissions policy and no set fees, making it available to those of all faiths and none at an affordable cost.

The purpose of Bethany School is to provide a rich, exciting and God-centred education for all our pupils equipping them for life in modern Britain and the wider world. The education is not confined to the classroom but seeks to take the children's learning beyond the school gates at every opportunity. As well as being academic the education provided by Bethany School also includes developing every aspect of our children's physical, mental, social and emotional wellbeing. These have been particularly important during the Covid-19 pandemic. The pupils are also encouraged to make a positive contribution in the world that they live.

The School continues to provide quality education for all our pupils and helping to equip them to play their role in the future of our nation.

At Bethany School we believe that stable family life makes for a strong and a united nation and society. We therefore encourage and provide opportunities for parents and carers of our pupils to be involved in all aspects of our pupils' educational life. We also encourage a strong sense of community by providing opportunities for our families and pupils to work together to form a strong united school where everyone has a part to play. This inculcates in our school unity in diversity, modelling in microcosm our larger society of which our school community is a part. The school encourages this informally but more formally through our weekly Wednesday Family Afternoons.

This academic year the normal physical activities which we would carry out in our local community has had to be curtailed as a result of the Covid-19 pandemic.

Bethany School is committed to teaching our pupils and families to care not only for our school community but for our wider community and by extension our society. We are able to do this by providing opportunities for individuals and the whole school to get involved with fundraising for local charities.

During the second National Lockdown as a result of the Covid-19 pandemic, Sheffield Churches Council for Community Care were not able to visit the old people in their homes, so they set up a Penpal Scheme to maintain contact with lonely older people.

Bethany School children and families spent one of the Wednesday Family Afternoons being Penpals to the Sheffield Churches Council for Community Care clients. This involved making cards, writing letters and sending these to the older people to let them know that they have not been forgotten and are being supported.

The children and families were also encouraged to write to their neighbours, relatives or older members of their church to cheer them up during the lonely months of the lockdown.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2021**

Activities during the year (continued)

Over the period from 16 June to 28 July 2021 our children took part in the Beat the Street. This was a fun, free initiative that saw Sheffield transformed into a giant game and involved 60,187 people who together travelled over 452,870 miles. The event brought the City together at a time of national stress as a result of the pandemic but was of great health benefit to our children.

On Monday 12 April 2021, we at Bethany School lost our beloved Headteacher Judith Baxter which saw the School family in collective mourning. In a Thanksgiving Service for the life of Mrs Baxter, the children and families of the School decided to use the Service to thank St Luke's Hospice, where Mrs Baxter was incredibly well looked after in her short time at the Hospice. The children and families thereafter raised over £5,000 for this very worthy local charity, through a dedicated 'Just Giving' page specifically set up for this purpose.

**Achievements and performance**

In the school year 2020/21 there were 94 pupils (89 in 2019/20). Seven year 11 pupils gained 54 GCSE passes and 2 level two functional skills qualifications (in 2019/20 eleven pupils gained 56 GCSE passes). 94% of these qualifications were at grade 4 or above and 61% of these qualifications were at grade 7 or above, both functional skills qualifications were at a pass grade. All of Year 11 students have gained five or more passes at GCSE including Maths and English, or an equivalent functional skills qualification, and gained places in further education, either at the Sheffield College or local sixth forms.

Attendance figures remained very good despite the pandemic and for the autumn and summer terms when school was fully open we had 97% attendance.

Unfortunately with Covid restrictions still in place for much of the school year the opportunities for pupils were not as great as normal. However we were still able to take a large team of secondary athletes to the 'Christian Schools Trust' sports day in Oxford in July, where Bethany won the overall boys competition. Our secondary pupils had work submitted for the Royal Academy Young Artist Summer Show, and one of our year 10 pupils had work selected for the exhibition at the Academy. Senior aged pupils entered the Sheaf and Porter Rivers trust poetry competition and two of our students were winners in their age categories.

During the year the school made further improvements to its outdoor facilities. An additional covered seating area was built in the middle yard to provide quiet space for break times and outdoor learning in warm weather. The energy consumer unit serving the hall was replaced, as recommended by our most recent fixed electrical test report.

We have implemented a staff appraisal system, and begun the process by all staff completing a self-appraisal document.

**Financial review**

Summary

The total unrestricted income for the year was £229,259 (2020 £205,265) primarily from parents donations and gifts and grants. Expenditure was £211,873 (2020 £204,604) resulting in a surplus of £17,386 (2020 surplus of £661).

The average financial cost incurred by the school to educate a child at the school during the academic year to July 2021 amounted to £2,256 (£2,343 in 2019/20). The school roll averaged 94 pupils in the academic year to July 2021 (89 in the academic year to July 2020).

The school is mostly supported by voluntary gifts, 71% (2020 - 74%) of which is from parents. The school is particularly grateful for the donations and gifts from other supporters (including the "Friends of Bethany") amounting to £37,832 (2020 - £23,320), which provides vital funding. The school is also heavily dependent on parents and volunteers for their donations of time, facilities, goods and fund raising efforts.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2021**

Summary (continued)

The governors are grateful for all the support and sacrifices made in serving the school in 2020-2021. But above all the school is again grateful to God for His goodness over the past year; we remain confident in Him for the year to come.

Reserves policy

The governors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months of the resources expended, which equates to £52,000 in general funds. This would enable the school to continue operating at the same level of activities in the event of a significant drop in funding or major building repairs becoming imperative, allowing time for alternative funding to be secured. Currently the free reserves are £49,685 and the governors aim to maintain this level by:

- Continuing their ongoing work in seeking to have every available space filled in every class, through increased publicity drive through maintaining the already established open evenings for prospective parents.
- Actively promoting Bethany School in the churches and other religious groups that our parents attend in order to recruit more families to the School.
- Increasing the school's fundraising efforts through the well-established and successful summer and Christmas fairs
- Recruiting more Friends of Bethany School (FOBS) especially from amongst past pupils, past families and extended families and friends of past families of Bethany School.
- Applying, as a registered charity, for funding from grant making trusts, foundations and companies.
- As a school of distinct religious character, the governors believe in the power of prayer, shown by answers to prayers over the last 34 years of the school's existence. We will also pray and encourage our families and friends who believe in prayer to pray with and for us that the Lord will continue to meet our needs as he has done over the last 34 years.

The charity is heavily dependent upon the donations of the parents to meet the ongoing expenditure. The governors are of the view that the parents will continue to support the school for the foreseeable future and therefore that the charity is a going concern

**Plans for future periods**

We plan to develop specific governor roles for each governor on the governing board.

We plan to set aside money and begin planning for the replacement of the hall windows and the renovation of the building exterior.

We plan to consolidate subject leadership and continue to develop the curriculum planning across the school.

We also plan to continue the implementation of the staff appraisal system, and carry out regular lesson observations and annual appraisals for our staff.

**Structure, Governance and Management**

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30 November 1987 and registered as a charity on 28 January 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The total number of such guarantees at 31 August 2021 was 91 (2020 - 88).

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee) (Continued)**  
**For the year ended 31 August 2021**

### Recruitment and appointment of board of governors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of governors. Under the requirements of the Memorandum and Articles of Association one fifth (or the number nearest to one fifth) of the governors together with one third (or the number nearest to one third) of the parent governors must retire at each Annual General Meeting, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

New members of the board of governors are recruited by circulating vacancies to parents of the children attending the school and the school continues to attract appropriately skilled and experienced people. Currently, it has on its Board the Chief Executive of a UK registered international NGO, a Senior NHS Nurse, a church minister, company director, a teacher, and a retired head teacher. Although all the Governors are British Citizens their ethnicity is broadly representative of the ethnic background of Bethany School pupils. We have, therefore, on the board of Governors, white British and African British. The gender balance is currently 1 female and 5 males.

### Trustee induction and training

It is our policy to appoint trustees (also known as school governors) from the ranks of parents of children who have been at Bethany School at least a year. As a result, they will already be familiar with various documents relating to the history and aims of Christian Family Schools Limited, together with a number of policy documents covering the day-to-day running of Bethany School. They will have attended the half-termly parents meetings, at which the business and finances of the school are discussed. They are also often involved practically on a day-to-day basis. Additionally, new governors have a meeting with either the chair of governors or the treasurer, in which the role/responsibility/obligations of governors is discussed, together with a detailed explanation of the financial management of the school. We also perform Disclosure and Barring Service checks on all governors.

### Organisational structure

The school has a board of governors of up to 8 members who meet monthly and are responsible for the strategic direction and policy of the charity. At present the board has 6 members all of whom are, or have been, parents and grandparents of children attending the school.

Mr D Charles, head teacher, assisted by Mrs E Ireland as deputy head teacher, runs the school on a day to day basis, and takes responsibility for staff. Prior to 1 May 2021 Mrs Judith Baxter was head teacher, assisted by Mr D Charles as deputy head teacher.

### Reference and administrative details

Charity Name	Christian Family Schools Limited
Operating Name	Bethany School
Charity Number (England and Wales)	327687
Company Number	2200050
School Address	Finlay Street, Sheffield S3 7PS
Registered Office	Finlay Street, Sheffield S3 7PS
Website Address	<a href="http://www.bethanyschoolsheffield.org">www.bethanyschoolsheffield.org</a>
Current Governors (Trustees)	Chair Mr B C Udejiofo
	Treasurer Mr D G Montague
	Others Mr R J Magowan
	Mrs C Bonardt
	Mr A J Robinson
	Mr P G Jackson

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee) (Continued)**  
**For the year ended 31 August 2021**

Reference and administrative details (Continued)

Other Governors (Trustees who served during the year)	Mr M S De Castro (retired 30 October 2020) Mrs S Walker (retired 7 March 2021)
Secretary	Mrs C F Jackson
Headteacher	Mrs J Baxter (deceased 12 April 2021) Mr D Charles (appointed 1 May 2021)
Independent Examiner	C W S De Silva FCCA, 474 Redmires Road, Sheffield S10 4LG
Bankers	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Responsibility of the board of governors**

Company law requires the governors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the governors should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The governors are responsible for maintaining 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. The governors 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 accordance with charity law, as the trustees, we certify that:

- So far as we are aware, there is no relevant accounting information of which the independent examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's independent examiner is aware of that information.

**Approval**

This report has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Approved by the board of governors on 9 May 2022 and signed on its behalf by:



Mr B C Udejiofo  
Trustee

**Independent Examiner's Report to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2021**

I report on the unaudited financial statements for the year ended 31 August 2021 set out on pages 7 to 13.

**Respective responsibilities of the board of governors and the independent examiner**

As described on page 5 the company's governors are responsible for the preparation of the report of the governors and the financial statements in accordance with United Kingdom law and accounting standards, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.


**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as governors 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 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.



CWS De Silva FCCA  
474 Redmires Road  
Sheffield  
S10 4LG

9 May 2022

***Christian Family Schools Limited (Limited by Guarantee)***

***Statement of Financial Activities (including Income and Expenditure Account)***

***For the year ended 31 August 2021***

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations:					
Parents donations and gifts		176,338	-	176,338	155,948
Other donations and gifts		27,582	10,250	37,832	23,320
Gift aid and covenant tax claims		7,280	-	7,280	7,953
Charitable activities:					
Grants	2	-	-	-	3,659
Free early learning funding	2	12,880	-	12,880	13,405
Other trading activities - fund raising		5,175	7,162	12,337	6,468
Investments - bank interest		4	-	4	37
<b>Total income</b>		<b>229,259</b>	<b>17,412</b>	<b>246,671</b>	<b>210,790</b>
<b>Expenditure on charitable activities:</b>					
Staff costs	4	168,995	-	168,995	161,388
Subscriptions licences and exam fees		5,636	-	5,636	5,760
Bought in lessons		1,040	-	1,040	1,720
Books and materials		3,845	-	3,845	3,494
Staff training		1,784	-	1,784	1,271
Building and other maintenance		3,560	-	3,560	7,579
Council tax		2,395	-	2,395	1,676
Water charges		1,762	-	1,762	1,724
Light and heat		5,050	-	5,050	5,005
Insurance		4,614	-	4,614	4,552
Lease rentals		1,243	-	1,243	1,459
Payroll services		1,110	-	1,110	1,075
Pension administration		418	-	418	418
Photocopying, postage and stationery		2,057	-	2,057	2,102
Computer expenses		1,855	-	1,855	2,345
Telephone		254	-	254	244
Depreciation		3,141	225	3,366	3,462
Sundry		2,827	-	2,827	3,061
Bank charges		287	-	287	153
<b>Total expenditure</b>		<b>211,873</b>	<b>225</b>	<b>212,098</b>	<b>208,488</b>
<b>Net income (expenditure)</b>		<b>17,386</b>	<b>17,187</b>	<b>34,573</b>	<b>2,302</b>
Transfers between funds		-	-	-	-
Net movement in funds		17,386	17,187	34,573	2,302
<b>Reconciliation of funds</b>					
Total funds brought forward		128,401	2,316	130,717	128,415
<b>Total fund carried forward</b>		<b>145,787</b>	<b>19,503</b>	<b>165,290</b>	<b>130,717</b>

The above statement includes all gains and losses recognised during the year.

All income and expenditure derives from continuing activities.

Comparative figures for the previous year by fund type are shown in Note 10.

The notes on pages 9 to 13 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Position**

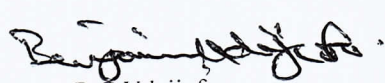
**As at 31 August 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	6	96,102	225	96,327	99,693
<b>Current assets</b>					
Debtors	7	527	-	527	563
Cash at bank and in hand	8	52,585	19,278	71,863	33,132
		53,112	19,278	72,390	33,695
<b>Creditors: - amounts falling due within one year</b>	9	3,427	-	3,427	2,671
<b>Net current assets</b>		49,685	19,278	68,963	31,024
<b>Net assets</b>		145,787	19,503	165,290	130,717
<b>Funds</b>					
Unrestricted	11	145,787	-	145,787	128,401
Restricted	11	-	19,503	19,503	2,316
<b>Total funds</b>		145,787	19,503	165,290	130,717

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

For the year ended 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 9 May 2022 and signed on its behalf.



Mr B C Udejiofo  
Chair



Mr D G Montague  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

# Christian Family Schools Limited (Limited by Guarantee)

## Notes forming part of the Financial Statements

For the year ended 31 August 2021

### **1 Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on a going concern basis, under the historical cost convention, and in accordance with the 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 the Republic of Ireland (FRS102) (effective 1 January 2015), with FRS102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **Incoming resources**

All income is included in the statement of financial activities when the charity is entitled to the income; receipt is probable; and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Gift Aid is recognised in the same accounting period as the donation to which it relates.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of any legal advice to trustees on governance or constitutional matters. There were no governance costs expended during the year.

#### **Fixed assets**

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items of equipment are capitalised where the purchase price exceeds £500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, the annual rates are as follows:

Freehold and leasehold buildings	2% of cost
Furniture and fixtures	25% of cost
Plant and equipment	25% of cost

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2021**

**1 Accounting policies (continued)**

**Leasing commitments**

Rentals paid under operating leases are charged to the income and expenditure account as the rentals accrue.

**Cash**

Cash comprises bank deposits repayable on demand.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Accrued charges are normally valued at their settlement amount.

**Pensions**

The charity makes defined contributions of 3% of employees' gross pay into a pension scheme under auto enrolment. Costs are charged against income on the basis of contributions payable to the scheme in respect of the financial year.

**2 Grants receivable**

Included in income from charitable activities is one government grant. An amount of £12,880 (2020 £13,405) was received from the local authority in respect of Free Early Learning funding. An amount of £nil (2020 £3,659) was received from HMRC in respect of Covid-19 Job Retention Scheme. The services related to these grants have been provided during the year.

**3 Transactions with trustees and related parties**

No trustees received any remuneration, benefits or expenses during the year or in the previous year.

The charity received donations from the trustees of £23,230 (2020 £26,475).

**4 Staff costs and numbers**

Staff costs were as follows:

	2021	2020
	£	£
Salaries	162,113	152,281
Employer's National Insurance	2,038	4,492
Employer's pension contributions	4,844	4,615
	<hr/>	<hr/>
	168,995	161,388
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The employer's pension costs represent contributions payable by the charity to the funds.

No employee received emoluments of more than £60,000 in the current or preceding accounting period.

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

	2021	2020
Teaching and administration	15	15
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2021**

**5 Taxation**

The charitable company is exempt from corporation tax on its income and gains related to its charitable activities.

**6 Tangible fixed assets**

	Freehold & leasehold property	Plant & Equipment £	Furniture & fixtures £	Total £
<b>Cost</b>				
At 1 September 2020	152,979	89,297	18,212	260,488
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	152,979	89,297	18,212	260,488
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 September 2020	53,910	88,673	18,212	160,795
Charge for the year	3,047	319	-	3,366
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	56,957	88,992	18,212	164,161
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 August 2021	96,022	305	-	96,327
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 September 2020	99,069	624	-	99,693
	<hr/>	<hr/>	<hr/>	<hr/>

Included in the net book value of plant and equipment is £225 related to restricted funds (2020 £450).

**7 Debtors**

	2021 £	2020 £
Other debtors	-	-
Prepayments	527	563
	<hr/>	<hr/>
	527	563
	<hr/>	<hr/>

***Christian Family Schools Limited (Limited by Guarantee)***

***Notes forming part of the Financial Statements***

***For the year ended 31 August 2021***

**8 Cash at bank and in hand**

	2021 £	2020 £
CAF Bank	71,628	33,023
HSBC Bank	-	100
PayPal	235	-
Cash in hand	-	9
	<hr/>	<hr/>
	71,863	33,132
	<hr/>	<hr/>

Included in the CAF Bank is £19,278 relating to restricted funds (2020 £1,866).

**9 Creditors: amounts falling due within one year**

	2021 £	2020 £
PAYE and NI contributions	-	-
Other creditors and accruals	3,427	2,671
	<hr/>	<hr/>
	3,427	2,671
	<hr/>	<hr/>

**10 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2021	2020	2021	2020
	£	£	£	£
<b>Income from:</b>				
Donations	211,200	185,355	10,250	1,866
Charitable activities	12,880	13,405	-	3,659
Other trading income	5,175	6,468	7,162	-
Investments	4	37	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	229,259	205,265	17,412	5,525
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Charitable activities	211,873	204,604	225	3,884
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (expenditure)</b>	17,386	661	17,187	1,641
Transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	17,386	661	17,187	1,641
<b>Reconciliation of funds</b>				
Total funds brought forward	128,401	127,740	2,316	675
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total fund carried forward</b>	145,787	128,401	19,503	2,316
	<hr/>	<hr/>	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2021**

**11 Movement in funds**

	At 1 Sept 2020 £	Movement in resources Incoming £	Outgoing £	Transfer £	At 31 Aug 2021 £
Restricted funds:					
Ella's changing space fund	450	-	(225)	-	225
Judith Baxter legacy fund	-	7,162	-	-	7,162
Building fund	1,866	10,250	-	-	12,116
	<u>2,316</u>	<u>17,412</u>	<u>(225)</u>	<u>-</u>	<u>19,503</u>
Unrestricted funds:					
General	128,401	229,259	(211,873)	-	145,787
Total Funds	<u>130,717</u>	<u>246,671</u>	<u>(212,098)</u>	<u>-</u>	<u>165,290</u>

The purpose of the restricted Ella's changing space fund is to provide a suitable changing space for disabled pupils.

The purpose of the Judith Baxter legacy fund is to provide funds towards a lasting memorial at the school in Judith's name, the balance of the legacy fund will be used to build on the work started by Judith at the school.

The purpose of the Building fund is to refurbish and modernise the school premises.

**12 Other financial commitments**

At 31 August 2021 the charitable company had minimum total commitments, under non-cancellable operating leases, over the remaining life of the lease of £2,131 (2020 - £353).

**CHRISTIAN FAMILY SCHOOLS LIMITED**

England & Wales - Charity number 327687

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# Accounts

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***CHRISTIAN FAMILY SCHOOLS LIMITED  
(LIMITED BY GUARANTEE)***

*UNAUDITED FINANCIAL STATEMENTS*

*FOR THE YEAR ENDED 31 AUGUST 2020*

**Christian Family Schools Limited (Limited by Guarantee)**

**Financial statements**

**For the year ended 31 August 2020**

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Statement of financial position	8
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## **Report of the Governors to the Members of**

### **Christian Family Schools Limited (Limited by Guarantee)**

#### **For the year ended 31 August 2020**

The governors, who are trustees for the purposes of charity law, and directors for the purposes of company law, present their report, together with the financial statements and independent examiner's report for the year ended 31 August 2020.

### **Objects and activities**

#### **Objects**

The object of the charity is the provision of a school or schools staffed with committed Christians using a distinctively biblical approach to knowledge and learning. Parents are expected to be committed to active participation in the education of their children both at home and at school. The aim being to provide each child with biblical understanding which will equip that child for practical living in this world and to encourage the child's awareness of spiritual and eternal realities.

#### **Activities during the year**

The charity achieves its main objective by operating Bethany School which provides a Christian education for children aged 4 to 16.

In setting our objectives and planning our activities for the year the governors have given careful consideration to the Charity Commission's general guidance on public benefit. Bethany School has an open admissions policy and no set fees, making it available to those of all faiths and none at an affordable cost.

The purpose of Bethany School is to provide a rich, exciting and God-centred education for all our pupils equipping them for life in modern Britain and the wider world. The education is not confined to the classroom but seeks to take the children's learning beyond the school gates at every opportunity. As well as being academic the education provided by Bethany School also includes developing every aspect of our children's physical, mental, social and emotional wellbeing. These have been particularly important during the Covid-19 pandemic. The pupils are also encouraged to make a positive contribution in the world that they live.

The School continues to provide quality education for all our pupils and helping to equip them to play their role in the future of our nation.

At Bethany School we believe that stable family life makes for a strong and a united nation and society. We therefore encourage and provide opportunities for parents and carers of our pupils to be involved in all aspects of our pupils' educational life. We also encourage a strong sense of community by providing opportunities for our families and pupils to work together to form a strong united school where everyone has a part to play. This inculcates in our school unity in diversity, modelling in microcosm our larger society of which our school community is a part. The school encourages this informally but more formally through our weekly Wednesday Family Afternoons.

This academic year the normal physical activities which we would carry out in our local community has had to be cancelled as a result of the Covid-19 pandemic.

The pandemic did not however, completely stop our support of charities that the school has been involved with for a number of years. We have managed to raise over £1,000 for the Sheffield Children's Hospital charity through its "Little Bear" fundraising initiative.

Although Bethany is a Christian School we seek to ensure that our families and our pupils learn about other faiths. However, this year it has not been possible for our pupils to visit the local mosque and synagogue to learn more about the Muslim and Jewish faiths due to Covid-19.

Bethany School is committed to teaching our pupils and families to care not only for our school community but for our wider community and by extension our society. We are able to do this by providing opportunities for individuals and the whole school to get involved with fundraising for local charities. This year, even with Covid-19, we have continued to support one of our adopted charities, TASTE, which works in Nigeria to provide communities with clean water, toilets, and other hygiene facilities. A number of Bethany School families helped the charity put together a fundraising music video over the first national lockdown. The CEO of TASTE, who is also Chair of the Governors at Bethany School, was invited by the School at the end of the academic year to update the school via Zoom on the impact of the pandemic both on TASTE and the Nigerian communities. Our pupils were able to see that even at their young age they could make a positive impact on the lives of others.

## **Report of the Governors to the Members of**

### **Christian Family Schools Limited (Limited by Guarantee) (Continued)**

#### **For the year ended 31 August 2020**

### **Achievements and performance**

In the school year 2019/20 there were 89 pupils (89 in 2018/19). Six year 11 pupils gained 56 GCSE passes (in 2018/19 six pupils gained 48 GCSE passes). 96% of these qualifications were at grade 4 or above and 29% of these qualifications were at grade 7 or above. All of Year 11 students have gained five or more passes (grade 4 or above) including Maths and English, and gained places in further education, either at the Sheffield College or local sixth forms.

Pupils from the school have continued to take part in both primary and secondary Sheffield schools cross country races, with two pupils qualifying for the South Yorkshire finals. Pupils have also participated in Sheffield Young Artists and UK Maths challenge competitions.

During the year the school made improvements to the outdoor provision for the pupils, taking into account the needs of different age groups. In addition the garden area in the middle playground was converted into a child friendly area for older children who wanted some quiet space at break times.

During the summer term the school closed to most pupils because of the lockdown, and carried out a number of refurbishment projects. The SEND (Special Educational Needs and Disability) room, Inspector's Room and associated landing area were redecorated to enhance the learning experience of the pupils. The Inspector's Room has been repurposed as a small teaching room for older pupils. The language room in the lower building was extensively refurbished and redecorated. The existing gas heater was removed and new central heating radiators were installed, the old single glazed windows were replaced with double glazed windows. This classroom has been repurposed as the new classroom for year 4. We extended the existing hot water system to provide hot water to the year 5/6 classroom sink.

The ageing light fittings in the hall have been replaced with new LED lighting tubes in order to comply with our 5 year electrical testing requirements.

### **Financial review**

#### **Summary**

The total unrestricted income for the year was £205,265 (2019 £226,084) primarily from parents donations and gifts and grants. Expenditure was £204,604 (2019 £225,945) resulting in a surplus of £661 (2019 surplus of £139).

The average financial cost incurred by the school to educate a child at the school during the academic year to July 2020 amounted to £2,343 (£2,556 in 2018/19). The school roll averaged 89 pupils in the academic year to July 2020 (88.5 in the academic year to July 2019).

The school is mostly supported by voluntary gifts, 74% (2019 - 68%) of which is from parents. The school is particularly grateful for the donations and gifts from other supporters (including the "Friends of Bethany") amounting to £23,320 (2019 - £27,127), which provides vital funding. The school is also heavily dependent on parents and volunteers for their donations of time, facilities, goods and fund raising efforts.

The governors are grateful for all the support and sacrifices made in serving the school in 2019-2020. But above all the school is again grateful to God for His goodness over the past year; we remain confident in Him for the year to come.

#### **Reserves policy**

The governors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months of the resources expended, which equates to £51,000 in general funds. This would enable the school to continue operating at the same level of activities in the event of a significant drop in funding or major building repairs becoming imperative, allowing time for alternative funding to be secured. Currently the free reserves are £29,158 and the governors aim to build up some reserves over the next few years by:

## **Report of the Governors to the Members of**

### **Christian Family Schools Limited (Limited by Guarantee)**

#### **For the year ended 31 August 2020**

#### Reserves policy (continued)

- Continuing their ongoing work in seeking to have every available space filled in every class, through increased publicity drive through maintaining the already established open evenings for prospective parents.
- Actively promoting Bethany School in the churches and other religious groups that our parents attend in order to recruit more families to the School.
- Increasing the school's fundraising efforts through the well-established and successful summer and Christmas fairs
- Recruiting more Friends of Bethany School (FOBS) especially from amongst past pupils, past families and extended families and friends of past families of Bethany School.
- Applying, as a registered charity, for funding from grant making trusts, foundations and companies.
- As a school of distinct religious character, the governors believe in the power of prayer, shown by answers to prayers over the last 34 years of the school's existence. We will also pray and encourage our families and friends who believe in prayer to pray with and for us that the Lord will continue to meet our needs as he has done over the last 34 years.

The charity is heavily dependent upon the donations of the parents to meet the ongoing expenditure. The governors are of the view that the parents will continue to support the school for the foreseeable future and therefore that the charity is a going concern

#### **Plans for future periods**

We plan to implement a more purposeful system of staff appraisal and lesson observation by the SMT to help teachers grow and develop their gifts effectively.

We plan to adopt a more proactive approach to the online safety of our pupils by the introduction of more parent and staff training, greater use of online resources (google internet legends) and more emphasis placed on this topic in tutor time.

We plan to continue replacing our oldest PC's with reconditioned machines on a rolling programme.

#### **Structure, Governance and Management**

##### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30 November 1987 and registered as a charity on 28 January 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The total number of such guarantees at 31 August 2020 was 88 (2019 - 90).

##### Recruitment and appointment of board of governors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of governors. Under the requirements of the Memorandum and Articles of Association one fifth (or the number nearest to one fifth) of the governors together with one third (or the number nearest to one third) of the parent governors must retire at each Annual General Meeting, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2020**

Recruitment and appointment of board of governors (continued)

New members of the board of governors are recruited by circulating vacancies to parents of the children attending the school and the school continues to attract appropriately skilled and experienced people. Currently, it has on its Board the Chief Executive of a UK registered international NGO, a Senior NHS Nurse, a church minister, company director, a teacher, and a retired head teacher. Although all the Governors are British Citizens their ethnicity is broadly representative of the ethnic background of Bethany School pupils. We have, therefore, on the board of Governors, white British and African British. The gender balance is currently 1 female and 5 males.

Trustee induction and training

It is our policy to appoint trustees (also known as school governors) from the ranks of parents of children who have been at Bethany School at least a year. As a result, they will already be familiar with various documents relating to the history and aims of Christian Family Schools Limited, together with a number of policy documents covering the day-to-day running of Bethany School. They will have attended the half-termly parents meetings, at which the business and finances of the school are discussed. They are also often involved practically on a day-to-day basis. Additionally, new governors have a meeting with either the chair of governors or the treasurer, in which the role/responsibility/obligations of governors is discussed, together with a detailed explanation of the financial management of the school. We also perform Disclosure and Barring Service checks on all governors.

Organisational structure

The school has a board of governors of up to 8 members who meet monthly and are responsible for the strategic direction and policy of the charity. At present the board has 6 members all of whom are, or have been, parents and grandparents of children attending the school.

Mrs Judith Baxter, head teacher, assisted by Mr D Charles as deputy head teacher, runs the school on a day to day basis, and takes responsibility for staff

Reference and administrative details

Charity Name	Christian Family Schools Limited
Operating Name	Bethany School
Charity Number (England and Wales)	327687
Company Number	2200050
School Address	Finlay Street, Sheffield S3 7PS
Registered Office	Finlay Street, Sheffield S3 7PS
Website Address	<a href="http://www.bethanyschoolsheffield.org">www.bethanyschoolsheffield.org</a>
Current Governors (Trustees)	Chair Mr B C Udejiofo Treasurer Mr D G Montague Others Mr R J Magowan Mrs C Bonardt Mr A J Robinson (appointed 18 May 2020) Mr P G Jackson (appointed 18 May 2020)
Other Governors (Trustees who served during the year)	Mr M S De Castro (appointed 18 May 2020 and retired 30 October 2020) Mrs S Walker (retired 7 March 2021)

**Report of the Governors to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2020**

Reference and administrative details (Continued)

Secretary	Mrs C F Jackson
Headteacher	Mrs J Baxter
Independent Examiner	C W S De Silva FCCA, 77 Endcliffe Vale Road, Sheffield S10 3ET
Bankers	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  HSBC Bank PLC, Carmel House, 49-63 Fargate, Sheffield S1 2HD

**Responsibility of the board of governors**

Company law requires the governors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the governors should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The governors are responsible for maintaining 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. The governors 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 accordance with charity law, as the trustees, we certify that:

- So far as we are aware, there is no relevant accounting information of which the independent examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's independent examiner is aware of that information.

**Approval**

This report has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Approved by the board of governors on 26 April 2021 and signed on its behalf by:



Mr B C Udejiofo  
Trustee

**Independent Examiner's Report to the Members of**  
**Christian Family Schools Limited (Limited by Guarantee)**  
**For the year ended 31 August 2020**

I report on the unaudited financial statements for the year ended 31 August 2020 set out on pages 7 to 13.

**Respective responsibilities of the board of governors and the independent examiner**

As described on page 5 the company's governors are responsible for the preparation of the report of the governors and the financial statements in accordance with United Kingdom law and accounting standards, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as governors 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 386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

  
CWS De Silva FCCA  
77 Endcliffe Vale Road  
Sheffield  
S10 3ET

26 April 2021

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Activities (including Income and Expenditure Account)**

**For the year ended 31 August 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>					
Donations:					
Parents donations and gifts		155,948	-	155,948	154,475
Other donations and gifts		21,454	1,866	23,320	27,127
Gift aid and covenant tax claims		7,953	-	7,953	4,328
Charitable activities:					
Grants	2	-	3,659	3,659	20,000
Free early learning funding	2	13,405	-	13,405	11,265
Other trading activities - fund raising		6,468	-	6,468	8,864
Investments - bank interest		37	-	37	25
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		<b>205,265</b>	<b>5,525</b>	<b>210,790</b>	<b>226,084</b>
<b>Expenditure on charitable activities:</b>					
Staff costs	4	157,729	3,659	161,388	181,249
Subscriptions licences and exam fees		5,760	-	5,760	4,200
Bought in lessons		1,720	-	1,720	3,040
Books and materials		3,494	-	3,494	3,980
Staff training		1,271	-	1,271	3,542
Building and other maintenance		7,579	-	7,579	2,517
Council tax		1,676	-	1,676	2,092
Water charges		1,724	-	1,724	1,411
Light and heat		5,005	-	5,005	4,765
Insurance		4,552	-	4,552	3,870
Lease rentals		1,459	-	1,459	1,459
Payroll services		1,075	-	1,075	1,038
Pension administration		418	-	418	370
Photocopying, postage and stationery		2,102	-	2,102	2,653
Computer expenses		2,345	-	2,345	1,762
Telephone		244	-	244	237
Depreciation		3,237	225	3,462	3,428
Sundry		3,061	-	3,061	4,414
Bank charges		153	-	153	159
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		<b>204,604</b>	<b>3,884</b>	<b>208,488</b>	<b>226,186</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (expenditure)</b>		<b>661</b>	<b>1,641</b>	<b>2,302</b>	<b>(102)</b>
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		661	1,641	2,302	(102)
<b>Reconciliation of funds</b>					
Total funds brought forward		127,740	675	128,415	128,517
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total fund carried forward</b>		<b>128,401</b>	<b>2,316</b>	<b>130,717</b>	<b>128,415</b>
		<hr/>	<hr/>	<hr/>	<hr/>

The above statement includes all gains and losses recognised during the year.

All income and expenditure derives from continuing activities.

Comparative figures for the previous year by fund type are shown in Note 10.

The notes on pages 9 to 13 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Statement of Financial Position**

**As at 31 August 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Fixed assets</b>					
Tangible assets	6	99,243	450	99,693	103,004
<b>Current assets</b>					
Debtors	7	563	-	563	3,774
Cash at bank and in hand	8	31,266	1,866	33,132	24,598
		31,829	1,866	33,695	28,372
<b>Creditors: - amounts falling due within one year</b>	9	2,671	-	2,671	2,961
<b>Net current assets (liabilities)</b>		<b>29,158</b>	<b>1,866</b>	<b>31,024</b>	<b>25,411</b>
<b>Net assets</b>		<b>128,401</b>	<b>2,316</b>	<b>130,717</b>	<b>128,415</b>
<b>Funds</b>					
Unrestricted	11	128,401	-	128,401	127,740
Restricted	11	-	2,316	2,316	675
<b>Total funds</b>		<b>128,401</b>	<b>2,316</b>	<b>130,717</b>	<b>128,415</b>

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

For the year ended 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 26 April 2021 and signed on its behalf.

  
Mr B E Udejiofo  
Chair

  
Mr D G Montague  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2020**

***1 Accounting policies***

***Basis of preparation***

The financial statements have been prepared on a going concern basis, under the historical cost convention, and in accordance with the 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 the Republic of Ireland (FRS102) (effective 1 January 2015), with FRS102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

***Incoming resources***

All income is included in the statement of financial activities when the charity is entitled to the income; receipt is probable; and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Gift Aid is recognised in the same accounting period as the donation to which it relates.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the cost of any legal advice to trustees on governance or constitutional matters. There were no governance costs expended during the year.

***Fixed assets***

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items of equipment are capitalised where the purchase price exceeds £100.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, the annual rates are as follows:

Freehold and leasehold buildings	2% of cost
Furniture and fixtures	25% of cost
Plant and equipment	25% of cost

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2020**

**1 Accounting policies (continued)**

**Leasing commitments**

Rentals paid under operating leases are charged to the income and expenditure account as the rentals accrue.

**Cash**

Cash comprises bank deposits repayable on demand.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Accrued charges are normally valued at their settlement amount.

**Pensions**

The charity makes defined contributions of 3% of employees' gross pay into a pension scheme under auto enrolment. Costs are charged against income on the basis of contributions payable to the scheme in respect of the financial year.

**2 Grants receivable**

Included in income from charitable activities are three government grants. An amount of £nil (2019 £20,000) was received from local authorities in respect of Special Education Needs funding. An amount of £13,405 (2019 £11,265) was received from the local authority in respect of Free Early Learning funding. An amount of £3,659 (2019 £nil) was received from HMRC in respect of Covid-19 Job Retention Scheme. The services related to these grants have been provided during the year.

**3 Transactions with trustees and related parties**

No trustees received any remuneration, benefits or expenses during the year or in the previous year.

The charity received donations from the trustees of £26,475 (2019 £14,848).

**4 Staff costs and numbers**

Staff costs were as follows:

	2020	2019
	£	£
Salaries	152,281	171,098
Employer's National Insurance	4,492	4,884
Employer's pension contributions	4,615	5,267
	<hr/>	<hr/>
	161,388	181,249
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The employer's pension costs represent contributions payable by the charity to the funds.

No employee received emoluments of more than £60,000 in the current or preceding accounting period.

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

	2020	2019
Teaching and administration	15	17
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2020**

**5 Taxation**

The charitable company is exempt from corporation tax on its income and gains related to its charitable activities.

**6 Tangible fixed assets**

	Freehold & leasehold property	Plant & Equipment £	Furniture & fixtures £	Total £
<b>Cost</b>				
At 1 September 2019	152,979	89,146	18,212	260,337
Additions	-	151	-	151
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2020	152,979	89,297	18,212	260,488
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 September 2019	50,863	88,258	18,212	157,333
Charge for the year	3,047	415	-	3,462
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2020	53,910	88,673	18,212	160,795
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 August 2020	99,069	624	-	99,693
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 September 2019	102,116	888	-	103,004
	<hr/>	<hr/>	<hr/>	<hr/>

Included in the net book value of plant and equipment is £450 related to restricted funds (2019 £675).

**7 Debtors**

	2020 £	2019 £
Other debtors	-	2,752
Prepayments	563	1,022
	<hr/>	<hr/>
	563	3,774
	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2020**

**8 Cash at bank and in hand**

	2020	2019
	£	£
CAF Bank	33,023	24,463
HSBC Bank	100	100
Cash in hand	9	35
	<hr/>	<hr/>
	33,132	24,598
	<hr/>	<hr/>

Included in the CAF Bank is £1,866 relating to restricted funds (2019 £nil).

**9 Creditors: amounts falling due within one year**

	2020	2019
	£	£
PAYE and NI contributions	-	-
Other creditors and accruals	2,671	2,961
	<hr/>	<hr/>
	2,671	2,961
	<hr/>	<hr/>

**10 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2020	2019	2020	2019
	£	£	£	£
<b>Income from:</b>				
Donations	185,355	185,930	1,866	-
Charitable activities	13,405	31,265	3,659	-
Other trading income	6,468	8,864	-	-
Investments	37	25	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	205,265	226,084	5,525	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Charitable activities	204,604	225,945	3,884	241
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income (expenditure)</b>	<b>661</b>	<b>139</b>	<b>1,641</b>	<b>(241)</b>
Transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>661</b>	<b>139</b>	<b>1,641</b>	<b>(241)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	127,740	127,601	675	916
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total fund carried forward</b>	<b>128,401</b>	<b>127,740</b>	<b>2,316</b>	<b>675</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**Christian Family Schools Limited (Limited by Guarantee)**

**Notes forming part of the Financial Statements**

**For the year ended 31 August 2020**

**11 Movement in funds**

	At 1 Sept 2019 £	Movement in resources Incoming      Outgoing £                      £		Transfer £	At 31 Aug 2020 £
Restricted funds:					
Ella's changing space fund	675	-	(225)	-	450
HMRC Job Retention Scheme	-	3,659	(3,659)	-	-
Building fund	-	1,866	-	-	1,866
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	675	5,525	(3,884)	-	2,316
Unrestricted funds:					
General	127,740	205,265	(204,604)	-	128,401
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	128,415	210,790	(208,488)	-	130,717
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The purpose of the restricted Ella's changing space fund is to provide a suitable changing space for disabled pupils.

The purpose of the HMRC Job Retention Scheme is to provide funds towards the staff salaries whilst they are unable to work due to the coronavirus pandemic.

The purpose of the Building fund is to refurbish and modernise the school premises.

**12 Other financial commitments**

At 31 August 2020 the charitable company had minimum total commitments, under non-cancellable operating leases, over the remaining life of the lease of £353 (2019 - £1,764).