

***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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## **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
Other Governors (Trustees who served during the year)		Mr A J Robinson (appointed 18 May 2020)
		Mr P G Jackson (appointed 18 May 2020)
		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
<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
<b>Total expenditure</b>		<b>204,604</b>	<b>3,884</b>	<b>208,488</b>	<b>226,186</b>
<b>Net income (expenditure)</b>		<b>661</b>	<b>1,641</b>	<b>2,302</b>	<b>(102)</b>
Transfers between funds		-	-	-	-
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
<b>Total fund carried forward</b>		<b>128,401</b>	<b>2,316</b>	<b>130,717</b>	<b>128,415</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 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>		29,158	1,866	31,024	25,411
<b>Net assets</b>		128,401	2,316	130,717	128,415
<b>Funds</b>					
Unrestricted	11	128,401	-	128,401	127,740
Restricted	11	-	2,316	2,316	675
<b>Total funds</b>		128,401	2,316	130,717	128,415

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/> 675	<hr/> 5,525	<hr/> (3,884)	<hr/> -	<hr/> 2,316
Unrestricted funds:					
General	127,740	205,265	(204,604)	-	128,401
	<hr/> 128,415	<hr/> 210,790	<hr/> (208,488)	<hr/> -	<hr/> 130,717

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).