

***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	www.bethanyschoolsheffield.org

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:

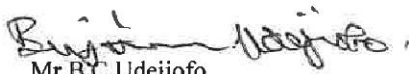
- So far as we are aware, there is no relevant accounting information of which the independent examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's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


EWS 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 £
Income from:					
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
Total income		240,237	2,500	242,737	244,430
Expenditure on charitable activities:					
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
Total expenditure		244,708	3,574	248,282	223,147
Net (expenditure) income		(4,471)	(1,074)	(5,545)	21,283
Transfers between funds		-	-	-	-
Net movement in funds		(4,471)	(1,074)	(5,545)	21,283
Reconciliation of funds					
Total funds brought forward		160,465	26,108	186,573	165,290
Total fund carried forward		155,994	25,034	181,028	186,573

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 £
Fixed assets					
Tangible assets	6	96,087	5,346	101,433	101,461
Current assets					
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
Creditors: - amounts falling due within one year	9	10,605	-	10,605	6,987
Net current assets		59,907	19,688	79,595	85,112
Net assets		155,994	25,034	181,028	186,573
Funds					
Unrestricted	11	155,994	-	155,994	160,465
Restricted	11	-	25,034	25,034	26,108
Total funds		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
	<u>189,808</u>	<u>170,516</u>

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	<u>17</u>	<u>16</u>

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 £
Cost				
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/>
Depreciation				
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/>
Net Book Value				
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
	£	£	£	£
Income from:				
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/>
Expenditure on:				
Charitable activities	244,708	220,627	3,574	2,520
	<hr/>	<hr/>	<hr/>	<hr/>
Net income (expenditure)	(4,471)	14,678	(1,074)	6,605
Transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds	(4,471)	14,678	(1,074)	6,605
Reconciliation of funds				
Total funds brought forward	160,465	145,787	26,108	19,503
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund carried forward	155,994	160,465	25,034	26,108
	<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		Transfer £	At 31 Aug 2023 £
		Incoming £	Outgoing £		
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).