

CHRISTIAN SCHOOLS LIMITED

England & Wales · Charity number 526611

Details

Other names	CHRISTIAN SCHOOLS (NORTH WEST) LIMITED, SCARISBRICK HALL LIMITED, TOWER COLLEGE
Status	Registered
Legal form	Charitable company
Company number	00810183
Registered	1964-07-23
Register	View on the Charity Commission register

Contact

Address Tower College
Mill Lane
Rainhill
Prescot
L35 6NE

Phone 01514264333

Email office@towercollege.com

Website <http://www.towercollege.com>

Activities

Objects: TO ESTABLISH A BOARDING AND OR DAY SCHOOL FOR BOYS AND GIRLS OF ANY AGE AND TO SUPPLY THEREAT A SOUND SPIRITUAL, CLASSICAL, SCIENTIFIC AND GENERAL EDUCATION.

Activities: TO ESTABLISH A SCHOOL FOR BOYS AND GIRLS OF ANY AGE AND TO SUPPLY A SOUND SPIRITUAL, CLASSICAL, SCIENTIFIC AND GENERAL EDUCATION.

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** THE CATCHMENT AREA OF THE SCHOOL
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	-	-	-	-
2023-08-31	£4,024,597	£3,613,358	£3,253,604	82
2022-08-31	£3,583,201	£3,020,544	£2,842,365	77
2021-08-31	£3,436,693	£2,855,450	£2,378,261	72
2020-08-31	£3,506,803	£2,896,119	£1,909,240	75
2019-08-31	£3,532,786	£3,355,347	£1,298,558	82

Trustees

Name	Role	Appointed
Alexander DIXON		2015-01-28
DANIEL LANGDON-GRIFFITHS		2022-09-01
DANIEL OXLEY		
GAVIN STAMPER		2022-09-01
SHAUN DEANE		2022-09-01
TRACEY JANE BEAUMONT		2022-09-01

CHRISTIAN SCHOOLS LIMITED

England & Wales - Charity number 526611

Accounts

REGISTERED COMPANY NUMBER: 00810183 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER: 526611

Report of the Trustees and
Audited Financial Statements for the year ended 31st August 2023
for
Christian Schools Limited

Allen Mills Howard Limited
Chartered Accountants
& Statutory Auditors
Lewis House
56, Manchester Road
Altrincham
Cheshire WA14 4PJ

Christian Schools Limited
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for the year ended 31st August 2023

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Christian Schools Limited

Report of the Trustees
for the year ended 31st August 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00810183 (England and Wales)

Registered Charity number

526611

Registered office

Tower College
Mill Lane
Rainhill
Merseyside
L35 6NE

Trustees

Daniel Oxley
Alexander Dixon
Tracey-Jane Beaumont
Gavin Stamper
Daniel Langdon-Griffiths
Shaun Deane

Company Secretary

Marcus Taylor

Principal

Ms Andrea Bingley

Auditor

Allen Mills Howard Limited
Chartered Accountants & Statutory Auditors
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Bankers

Barclays Bank plc
11th Floor
20 Chapel Street
Liverpool
L3 9AG

Solicitors

Harper Jones Limited
13th Floor
Piccadilly Plaza
Manchester
M1 4BT

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

INTRODUCTION

This report outlines the school's activities, achievements, and financial performance during the year. This report complies with the Charities Act 2011, the Tower College governing document, and the Statement of Recommended Practice (SORP) for charities.

The school's governors and the charity's trustees are listed on page 3, along with their areas of responsibility. The Board of Governors usually meets once each term. In this report, the trustees are also referred to as governors.

GOVERNING DOCUMENT

Tower College is governed by its articles of association, which set out the guiding principles and framework for the administration and operation of the school. The governing document outlines the school's objectives, powers, responsibilities, and processes for appointing and removing trustees. It ensures that the school operates in accordance with applicable laws and regulations, including the Charities Act 2011 and any other relevant legislation.

The governing document provides the foundation for the school's mission, vision, and values and serves as a reference for the governing board in making strategic decisions and setting policies. The governors review the document periodically to ensure its continued relevance and effectiveness in guiding the school's operations and supporting its objectives. The board must approve any proposed amendments to the governing document of trustees and, if necessary, submitted to the Charities Commission for authorisation.

GOVERNOR RECRUITMENT AND APPOINTMENT

The recruitment and appointment of governors at Tower College follow a transparent and rigorous process, ensuring that the board comprises individuals with diverse skills, knowledge, and experience relevant to the school's objectives and activities.

The process for recruiting and appointing new trustees includes the following steps:

1. *Identifying Needs:* The governing board regularly assesses its current composition and identifies any skills or expertise gaps that must be addressed. This assessment helps determine the specific qualifications and experience desired in new trustees.
2. *Advertising:* Governor vacancies are advertised publicly to attract a wide pool of candidates, including posting on the school's website, social media channels, local newspapers, and relevant online platforms or networks. The advertisements clearly outline the roles and responsibilities of trustees and the desired qualifications and experience.
3. *Application and Selection:* Interested candidates submit their applications, including a CV and a cover letter detailing their relevant experience and motivation for joining the board. A selection committee, usually consisting of current governors, reviews the applications and shortlists candidates based on their suitability for the role.
4. *Interviews:* Shortlisted candidates are invited to attend an interview with the selection committee, during which they can discuss their experience, motivation, and understanding of the school's objectives and activities. The selection committee evaluates each candidate's suitability and recommends a final list of candidates to the board.
5. *Appointment:* The board reviews the recommended candidates and votes to appoint new governors. Successful candidates are then formally appointed to the board, with their terms and conditions of appointment outlined in writing.
6. *Induction and Training:* Newly appointed governors undergo an induction process, which includes an introduction to the school's mission, objectives, and activities, as well as an overview of their legal and regulatory responsibilities. Trustees are provided Training and development opportunities throughout their tenure, ensuring they remain informed and equipped to fulfil their roles effectively.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

GOVERNOR RECRUITMENT AND APPOINTMENT CONTINUED

Governor appointments are made for a fixed term, typically three years, with the possibility of reappointment subject to the school's governing document and the individual's performance. This approach ensures a balance between continuity and introducing new perspectives and ideas to the board.

ORGANISATIONAL STRUCTURE

The organisational structure of Tower College is designed to facilitate effective governance, management, and operation of the school while promoting transparency and accountability to stakeholders. The structure comprises the following key components:

The organisational structure of Tower College is designed to facilitate effective governance, management, and operation of the school while promoting transparency and accountability to stakeholders. The structure comprises the following key components:

1. *The Governing Board:* This is responsible for setting the school's strategic direction, monitoring performance, and ensuring compliance with legal and regulatory requirements. The board comprises individuals with diverse skills, knowledge, and experience relevant to the school's objectives and activities.
2. *Principal:* The principal is the senior executive responsible for the day-to-day management and operation of the school. The principal reports to the governing board and works closely with them to implement the school's strategic plan, manage resources, and achieve its objectives. The principal leads a team of senior staff members who oversee the various departments within the school.
3. *Senior Management Team:* The senior management team oversees the school's various departments, including academic, administrative, finance, human resources, and facilities management. They work closely with the principal to ensure the school operates effectively and efficiently while achieving its objectives.
4. *Teaching and Support Staff:* The school employs a team of qualified teaching and support staff who work together to deliver high-quality education and support pupils' personal development. Teachers are responsible for planning and delivering lessons, assessing pupil progress, and providing support and guidance. Support staff includes administrative, maintenance, and specialist staff who contribute to the smooth operation of the school.
5. *Subcommittees:* The governing board may establish subcommittees to focus on specific areas of the school's governance, such as finance & remuneration, human resources, or curriculum development. Subcommittees are typically composed of governors and, in some cases, members of the school's management or staff. They report their findings and recommendations to the board for consideration and approval.
6. *Parent and Student Bodies:* The school values the involvement of parents and pupils in its decision-making processes and encourages their participation through various channels, such as 'Parent Voice' and 'Pupil Voice'. This engagement helps to ensure that the school's policies and practices reflect the needs and perspectives of its community.

The governing board regularly reviews the organisational structure to ensure its continued effectiveness in supporting the school's mission and objectives. Any proposed changes to the structure are carefully considered and implemented in consultation with relevant stakeholders.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

OBJECTIVES AND ACTIVITIES

OBJECTIVES

The school's primary objectives are providing high-quality education and fostering pupils' personal development in a safe, inclusive, and supportive environment. These objectives guide the school's activities and inform its strategic planning, resource allocation, and performance assessment. The key objectives include:

Academic Excellence: Deliver a comprehensive, engaging, and challenging curriculum that caters to the diverse needs and abilities of pupils, promoting their intellectual growth and preparing them for future academic and professional success.

Holistic Development: Foster the personal, social, emotional, and physical development of pupils through a range of extracurricular activities, including sports, arts, community service, and leadership opportunities, that complement their academic learning and nurture their talents and interests.

Inclusive Environment: Cultivate a diverse, equitable, and inclusive school community that respects and values the unique backgrounds, perspectives, and contributions of all pupils, staff, and families, promoting mutual understanding and collaboration.

Support and Wellbeing: Provide a safe, caring, and supportive learning environment where pupils feel valued, respected, and empowered to achieve their full potential, with access to appropriate resources and guidance to address their needs and challenges.

Community Engagement: Foster strong partnerships with parents, local businesses, and community organizations to support the school's mission and enhance its programs, resources, and facilities, as well as to contribute positively to the wider community through outreach and service initiatives.

Continuous Improvement: Pursue ongoing improvement in the school's governance, management, and operations through regular evaluation, professional development, and the adoption of evidence-based practices and innovative approaches that enhance the quality of education and the overall pupil experience.

These objectives are aligned with the school's mission and values and serve as the foundation for its strategic planning and decision-making processes. Progress towards these objectives is monitored and assessed by the board of trustees and the school's management team, ensuring accountability and transparency to stakeholders.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

ACTIVITIES

Introduction

2022 was an extraordinary year: the shortest-serving prime minister in history, the loss of our queen, the tragedy of the ongoing Ukrainian conflict, skyrocketing costs, impending strike action, and the lingering presence of COVID-19. So even before it began, the academic year September 2022 - 2023 was set to be the year of known uncertainty. Coming out of three straight years of pandemic-infused school business modelling, this year at least provided the opportunity to move beyond the pandemic and return the school to as normal a situation as possible.

That said, disruptive macroeconomic factors did not relent in the first half 2023. Inflation roared, a recession was upon us, the land war in Europe continued, global supply chains remained in flux, and the legacy of COVID-19. Thankfully, we see the best in our school community in such challenging times, with our dedicated staff drawing on every ounce of their energy, positivity and commitment reserves to ensure the children remain safe and happy and experience a rich and carefully planned curriculum – with clubs, enrichment opportunities, outstanding educational visits, and catch-up plans.

To achieve its objectives, the school undertakes various activities to enhance its pupils' academic, personal, and social development and engage with the broader community. These activities support the school's mission, promote its values, and foster a positive and inclusive learning environment. Key activities include:

Academic Programs

New Vision (update)

One year after its introduction, the principal's vision for the school, encapsulated by the core values of Resilience, Integrity, Scholarship, and Enrichment (RISE), has been successfully integrated into its culture and operations. This vision has had a profound impact on the school community, guiding both teaching and learning.

7. **Resilience:** The school has effectively fostered a culture of resilience among its pupils. Through various programs and initiatives, pupils have learned to face challenges with determination and adaptability. This is evident in their ability to overcome obstacles and maintain a positive attitude, even in difficult circumstances.
8. **Integrity:** Integrity has become a cornerstone of the school environment. Pupils are encouraged to act with honesty in all their endeavours. This value has been integrated into the curriculum and school activities, promoting a community that values ethical behaviour and personal responsibility.
9. **Scholarship:** The emphasis on scholarship has led to a noticeable enhancement in pupils' academic rigour and intellectual curiosity. Teachers have fostered a love for learning, encouraging pupils to delve deeper into subjects and explore new areas of interest. This has resulted in higher academic achievements and a more vibrant intellectual atmosphere at the school.
10. **Enrichment:** The school's focus on enrichment activities has provided pupils with a well-rounded education. Extracurricular activities, arts, sports, and community service opportunities have been expanded, allowing pupils to develop various skills and interests beyond the traditional academic curriculum. These opportunities have contributed to the growth of confident and versatile individuals.

Implementing the RISE values has been instrumental in helping pupils achieve their aspirations and become well-rounded, confident, and compassionate individuals. The school's commitment to these values is evident in the positive changes in the pupils' academic performance, personal development, and overall well-being.

As the school continues to uphold and build upon this vision, the RISE values have become a part of its identity and serve as a guiding beacon for future endeavours. The school community is more aligned than ever with the goal of enabling pupils to live fulfilled lives and make positive contributions to society.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

RHSE

The Senior Management Team (SMT) skilfully addressed the attention drawn to Relationships, Sex and Health Education (RSHE) in our educational institutions. This topic has garnered significant media coverage and scrutiny from a group of Members of Parliament.

At the forefront of our commitment is the assurance that all our RSHE material undergoes rigorous scrutiny by the SMT before its deployment in the classroom. This process ensures that the content is not only educationally sound but also aligns with our high standards of appropriateness and sensitivity.

Understanding the concerns of parents and guardians regarding age and developmental appropriateness is crucial. The school is acutely aware of the necessity to steer clear of materials that might be instructional in harmful behaviours or exhibit bias. Consequently, we align our resources and guidance with the recommendations from the PSHE Association. This esteemed platform provides invaluable guidance, ensuring that our materials are relevant and respectful of the diverse needs of our pupils.

In 2022, The PHSE Association undertook a comprehensive legal review of their resources, specifically those related to gender identity. This review, led by a King's Counsel (KC), was conducted to ensure strict compliance with existing laws and regulations, including the Equality Act 2010, the Education Act 1996, and statutory and non-statutory guidance from the Department for Education. The results were affirming: our materials were found to be lawful and aligned with government guidance. The KC noted that our resources will likely be viewed as well-balanced, clear, comprehensible, and inclusive by a court of law.

This rigorous approach to creating and reviewing our teaching materials underscores our commitment to delivering RSHE compliant with legal and educational standards that are effective and appropriate for our diverse pupil population.

Curriculum Improvement

The departments met separately and then as one to discuss how best to conduct internal curriculum quality reviews. The process identified clear departmental strengths and provided a powerful opportunity to share skills and expertise. The reviews enabled the departments to identify the next steps for the curriculum teams to work and collaborate on to improve our curriculum offering further.

GCSE Programme

Ms Gregory, Mrs Griffiths, Mr Glover, and Mr Taylor set up Year 11 academic mentoring sessions and interventions and expanded booster sessions to ensure success at this critical time in their academic careers. Mock Results Day once again proved to be more than a worthwhile event. Following the second series of mock exams, year 11 pupils were invited to gain insight into the emotions they would feel on the actual GCSE Results Day. Pupils in Years 10 and 11 also received:

- *Additional curriculum time* - Pupils no longer attended assemblies and enrichment activities to achieve this. The time was given to targeted intervention sessions with subject specialist teachers.
- *Additional study period* - Personal, Social, Health and Economic education (PSHE) for pupils in Years 10 and 11 took place in the 25 minutes of form time each day, allowing pupils an additional study period.
- *GCSEPod* - Pupils in Years 10 and 11 could access GCSEPod, also rolled out to pupils in Year 9 in the Spring Term. Pupils could access a library of over 6,500 'Pods', 3–5-minute videos designed to deliver knowledge in short bursts. GCSEPod makes learning and revision more manageable: every Pod is mapped to the pupil's subjects and exam boards and contains all the facts, quotes, keywords, dates, and annotated diagrams required for GCSE success.

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Report of the Trustees
for the year ended 31st August 2023

Maths for Mastery

Maths for Mastery has continued to evolve successfully.

- *Great progress* - Since its implementation last year, the school has made significant strides in adopting the Shanghai approach to mathematics, emphasising smaller, more in-depth steps to foster a thorough understanding and mastery of mathematical principles. This approach has been integrated into the school's curriculum over the past few years, aligning the Maths Scheme with this innovative method. Mrs Gibson and Miss Porter are participating in a Sustaining Maths for Mastery program offered by a Maths Hub to enhance Maths teaching in the Pre-Prep and Lower School departments. This involvement is part of a broader commitment to continuous curriculum improvement and keeping abreast of the latest educational research and practices.
- *Maths workshop* - Parents were treated to an insightful workshop where they were introduced to resources and shown methods to support their children at home. They learned about the curriculum and engaged in activities to explore mastery.
- *Eedi and Mathswatch learning package* - Years 7 and 8 now have access to an innovative learning package, Eedi and Mathswatch, designed to enhance their math skills. Eedi identifies and helps correct misconceptions through diagnostic questions, while Mathswatch offers targeted video resources for revising challenging topics. After half-term tests, pupils receive scores and feedback, including Mathswatch video references on their feedback sheets for easy access. Both platforms encourage exploration of various math topics and offer rewards and prizes for task completion, with parents invited to join their child's account to track progress and access rewards. Additionally, Eedi Plus offers a monthly subscription for extra support, providing 1-2-1 online tutoring with qualified teachers available daily. This subscription is optional, with no direct benefits to the school, and pupils can seek help from Mrs King via Teams or in person without it.

Graduation Ceremonies - Celebrating Success and Achievement

The graduation ceremony is a pivotal event in the school calendar, marking the culmination of an academic journey and celebrating our most treasured asset - the pupils' success. This day transcends beyond a mere ceremonial congregation; it embodies the ethos of Tower College, where the spotlight shines on each graduating pupil's journey and achievements.

It's an occasion that brings together the pupils, parents, and staff. The ceremonies are meticulously planned to ensure they resonate with the values and spirit of our institution, reflecting our commitment to holistic education and personal growth.

PE

Despite her relatively short tenure at Tower College, Miss Doughty has profoundly impacted the Physical Education department. She has revitalised the Lower School PE curriculum and expanded the range of sports available within PE lessons and extracurricular activities. Her enthusiasm for sports is evident in her teaching, fostering a supportive environment encouraging pupils to excel in various sporting disciplines.

Under her guidance, the curriculum now includes Cheerleading, Gymnastics, and rollerblading, emphasising inclusive pupil development. This approach has significantly increased participation across all year groups, notably in the ISA Cross Country events, where participation reached a record high. Additionally, Miss Doughty has revitalised the Netball teams, leading the Year 7 and Year 8 teams to their first competitions in three years.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

Forest School

This pioneering educational approach takes learning beyond the traditional classroom walls and into the natural world. The concept of transitioning part of our school's grounds into a forest learning environment was the brainchild of Mr. Paul Morgan, a valued maintenance team member. His vision has enabled us to offer this innovative and enriching educational approach.

Forest School is an innovative concept that provides pupils with hands-on learning experiences in a forest or woodland setting. This approach centres on the belief that children benefit greatly from regular and repeated access to a natural, outdoor environment. The benefits of Forest School are manifold; it not only encourages curiosity, creativity, and critical thinking skills but also significantly enhances physical well-being, social skills, and emotional resilience. Through activities such as building shelters, identifying plants and animals, and exploring natural materials, pupils develop a deeper connection with nature, learn to take calculated risks and build self-confidence and independence. By integrating Forest School into the curriculum, the pupils gain a unique and enriching educational experience that supports their development in a holistic way.

Extracurricular Activities

Various extracurricular programs and school trips are available to pupils, including sports teams, arts clubs, and academic societies, which allow them to explore their interests, develop new skills, and build friendships outside the classroom.

- *Enrichment Programme* - This underwent considerable revision before starting the 2022 - 2023 academic year with the aim of offering a broader curriculum and a well-rounded education, giving pupils opportunities to develop their knowledge in STEM, Psychology, Creative Arts, and Business, to name a few. Upper and Middle School pupils experienced a bespoke carousel of opportunities focused on developing independence, resilience, confidence and leadership qualities. Pupils in middle school participated in a skill-based to spark future passions and broaden career choices. Pupils in Year 10 participated in a career-based Enrichment carousel to introduce potential college courses and career interests. Pupils in Year 11 participated in a job skills-based enrichment carousel to prepare them to succeed in the early stages of their future jobs. Pupils in EYFS and Lower School continued with their carousel approach, developing their knowledge, and understanding in crucial subject areas while being introduced to new staff members, making the transition process to a new classroom at the beginning of a school year easier and more enjoyable for all.
- *12 Days of Christmas* - Even the weather couldn't stop the celebrations. Everyone entered the festive spirit, throwing themselves into each of the daily challenges!
- *World Science Week* - Lower School's 2nd Science Week was a huge success, with pupils enjoying their lab time.
- *Creative Projects Programme* - What was originally a pandemic home learning exercise for Lower School has now become part of the children's independent learning programme, now in its second year, and has led to increased knowledge and a greater understanding of the topics taught in the classroom. The teachers have been impressed with the children's enthusiasm when sharing their work and the exceptional quality of many of the projects.
- *Child Genius 2023* - An annual Lower and Middle Schools quiz competition.
- *Law Court* - Enrichment sessions were popular and culminated in a trip to the Greater Manchester Police Museum. The interactive workshop enabled pupils to explore our court system's various roles and prepare for and enact a trial based on real contemporary cases involving issues such as cyberbullying and robbery.
- *World Book Day* - Mrs Christian and Mrs Riley put on yet another fantastic celebration of literature. Pupils and staff took the opportunity to dress as their favourite book characters. Winners were selected from each form, and each winner was presented with a new page-turner for their efforts.
- *Safer Internet Day* - SID is celebrated globally in February each year to promote the safe and positive use of digital technology for children and to inspire a national conversation about using technology responsibly, respectfully, critically, and creatively.

Christian Schools Limited

Report of the Trustees for the year ended 31st August 2023

- *Rotary Youth Speaks Competition* – Three Year 10 pupils participated in the annual Rotary Youth Speaks competition. This prestigious event allows young people to work as part of a team and deliver a speech on a topic they feel is important to them.
- *Duke of Edinburgh* - Year 9 Pupils had the opportunity to complete the Bronze Duke of Edinburgh Award. They spent six months learning new skills, volunteering to help those in the wider community and participating in regular physical activity. The school teamed with Mountain Water Expedition to train our pupils to be ready to complete their Bronze Award. Pupils completed Navigation Training and Survival Training linked to basic first aid, basic cooking techniques, and how to set up suitable shelters. To finish the award, pupils completed an expedition in Wales designed to develop independence, resilience, and teamwork while making memories with their peers that will last a lifetime.
- *Music* - Although Mr Brown has only been with us briefly, he has had a major impact on the music scene. He introduced practice days on Mondays and Fridays where pupils can book a room during break, lunch, and after school to rehearse and practise an instrument. The children have become more technologically proficient, creating and recording their music on the computer (digital audio workstation), recording with live and VST instruments. Mr Brown also introduced a choir in Lower and Middle & Upper School.
- *Model United Nations* - Model United Nations is for those who love to debate, work together as a team and enjoy exploring how politics works globally. It is an excellent opportunity to work with pupils from other year groups and improve skills such as public speaking, working towards compromise, and composing logical and well-researched arguments. The participation of our pupils in two distinguished Model United Nations (MUN) conferences has once again highlighted the exceptional talent and commitment present within our pupil body.
Queen's School in Chester - The conference covered a range of pressing issues, including Afghanistan's situation, global food distribution, and women's rights in religion. An insightful introductory speech set the tone for the day, addressing the complexities of media portrayal, propaganda, censorship, and the importance of empathy, communication, and listening skills. These skills are vital for personal development and are increasingly valued in the evolving job market. The afternoon session presented a challenging scenario involving a fictional earthquake and tsunami, leading to a refugee crisis. Our pupils responded effectively, showcasing their ability to adapt and think critically under pressure. Congratulations to Sarah, who was awarded her second individual MUN award, a testament to her exceptional skills and dedication. Furthermore, our participation has been recognised beyond this event, as we have received an invitation to an evening MUN event at Cheadle Hulme.
Withington Girls' School Conference - Another notable achievement came from our participation in the annual MUN conference at Withington Girls' School, where our pupils took on the roles of delegates for Portugal and Denmark. Topics of debate were varied and complex, touching on electoral violence, endangered wildlife, the separation of migrant families, and the impact of the COVID-19 pandemic on global education. The interactions at these events go beyond mere debate; they foster confidence, encourage new friendships, and provide a supportive environment for our pupils to thrive in public speaking and diplomacy.
- *Leavers' Prom* - This was held at school for the first time.
- *School Trips* - Our pupils had the privilege of embarking on awe-inspiring adventures throughout the year. In London, they explored the rich cultural heritage of our vibrant capital city, visiting historical landmarks and immersing themselves in its sights and sounds. They developed their skiing skills in Italy amidst the picturesque alpine landscapes, building resilience and confidence. Closer to home, the majestic Willersley Castle offered an idyllic backdrop for their outward-bound pursuits, pushing their boundaries and promoting teamwork and collaboration. Looking ahead, we are thrilled to announce an equally exciting array of trips and residential planned for the coming year. Our pupils will be able to embark on a captivating journey to Kenya, where they will immerse themselves in the country's rich cultural heritage and volunteer in our partner school. Additionally, we have arranged trips to Spain, offering pupils the chance to enhance their language skills by immersing themselves in the beauty and diversity of Spanish culture and water sports. We are also planning an adventure to the enchanting city of Paris, where our pupils will embrace the magic of Disneyland Paris and explore the historical landmarks. We will be visiting Iceland, where our pupils will have the opportunity to see the Northern lights, experience walking through a Lava tunnel and journey behind breathtaking waterfalls, take a guided tour of the Golden Circle and much more.

Christian Schools Limited

Report of the Trustees **for the year ended 31st August 2023**

- *New library* - The new school library introduced in October has been an enormous success for the children and teaching staff. To help make the library more user-friendly, a Year 11 pupil developed a simplified version of the internationally recognised library classification system for non-fiction books - the 'Dewey Classification system.
- *Playground Games Club* - Pre-Prep thoroughly enjoyed their first experience with the Playground Games Club. For the children who attended, it was an excellent opportunity to develop the skills of sportsmanship, listening attention and perseverance, amongst many others. The children who participated taught their peers these games on the playground.
- *BSL week* - British Sign Language week was from the 13th to the 19th of March. The pupils learned about why sign language is essential and learned some basic sounds as well as the alphabet.

Personal Development and Well-Being

The school provides resources and support to promote pupils' well-being, such as counselling services and mentorship programs, and our comprehensive PHSE and RSE curriculums cover topics like stress management, resilience, and healthy living. The children are encouraged to join the School Council, which meets regularly; the councillors provide invaluable pupil feedback about aspects of school life.

The Nutrition Workshop has become part of a 'Wellness Week' for our Pre-Prep and Lower School Pupils, who participated in Yoga sessions and workshops focusing on resilience, positivity, kindness, and emotional intelligence.

Inclusion and Diversity Initiatives

The school is committed to promoting equity and inclusion, organising cultural celebrations, guest speakers, and diversity training for staff and pupils to foster greater understanding and respect for different backgrounds and perspectives.

Community Service and Outreach

Pupils and staff participate in community service projects, such as volunteering at local nonprofits, organising fundraising events, and participating in environmental initiatives. These activities help the pupils develop a sense of social responsibility and empathy for others.

Charity Ambassadors

Our Charity Ambassadors have dramatically increased from an initial eight pupils to now almost 30 pupils working together from Year 5 to Year 11 to raise funds and promote charities throughout the school and the wider community.

Once again, with the support and generosity of parents, they have done sterling work. This collective effort has allowed the school to contribute substantially to various charitable causes, demonstrating the values of compassion and empathy that we deeply cherish. From organising food drives for local food banks to visiting Whiston Hospital and spreading joy among the children with their Easter Egg appeal and the Year 6 Gratitude Teddies, their efforts have left an indelible mark on the hearts of many.

Additionally, our school community greatly supported the annual Poppy Appeal, raising vital funds for the Royal British Legion. Through various activities and initiatives, we paid homage to those who have selflessly served our nation, ensuring their sacrifices are never forgotten. We raised over £1000 with our biggest and most successful Macmillan coffee morning ever!

Moreover, our association with the NSPCC (National Society for the Prevention of Cruelty to Children) has enabled us to contribute towards safeguarding and protecting children's rights. The engagement of parents and pupils in raising awareness and raising funds for this important cause was truly inspiring.

Christian Schools Limited

Report of the Trustees **for the year ended 31st August 2023**

Parent and Community Engagement

The school encourages parents to participate in its activities through events like open days, parents' evenings, and parent workshops. The school also has a Parent Forum, encouraging parents to give feedback and suggestions. The school and governors are looking to forge partnerships with local businesses and organisations to help enhance the school's resources and programs.

- *Parent Forum* is a partnership between parents and the school, and it is a valuable way to share ideas, views, and concerns and make suggestions for improvement. Parents can constructively share ideas regularly, comment on what the school is doing well, and suggest improvements. The formality ensures that information is relayed in a factual, professional manner that is documented.
- *Communication Channels* - The school is aware that communication is key to successful relationships and that the relationship the teachers have with pupils is one of the greatest strengths of Tower College. This is extended to the parent body, who can contact their child's subject specialist teacher for matters relating to curriculum areas.
- *Parent Workshop* - With curriculums always a work in progress and children gaining a deeper understanding early, Miss Porter, Early Intervention and Support Lead, led another engaging and successful parent workshop. Studies show that the schools that see the greatest behavioural change from their pupils involve the parent community. Following the success and feedback after the workshop, we met with Elevate Education who will deliver a study skills workshop with Pupils in Years 10 and 11. Following the pupil workshop, we invited our parent body to a seminar that provided strategies to get on the same page as their children so that the skills taught in class were reinforced at home.

Professional Development

The school is committed to its staff's growth and development. It offers regular training sessions and workshops to help teachers and support teams stay updated with best practices and enhance their skills. The introduction of the NOS platform has greatly improved the quality of this provision.

Evaluation and Continuous Improvement

The school regularly evaluates its programs and activities to assess their effectiveness in achieving its objectives. Feedback from pupils, parents, and staff is used to inform improvements and drive innovation in teaching and learning practices.

The above activities are designed to support the school's objectives and provide a well-rounded education for its pupils, equipping them with the knowledge, skills, and values they need to succeed in their future endeavours and contribute positively to society.

Key Achievements

The school has made significant progress towards achieving its objectives and has accomplished several key milestones. These achievements demonstrate the school's commitment to providing high-quality education and nurturing the personal development of its pupils. Some notable achievements include:

Culture Shapes Success - A Unified Community of Growth and Respect

The culture at the school is an unseen but omnipresent force of success and positivity. It seamlessly weaves into the fabric of the daily operations, profoundly influencing the relationships among staff members, boosting staff morale, enhancing teacher retention, and, most critically, enriching the pupils' learning experiences. Every staff member contributes to our collective mission, understanding the importance of unity and the impact of their role. The notion of shared responsibility isn't just a principle; it's our way of life, ensuring the strength and integrity of our educational community.

Tower has cultivated an exceptional sense of community, mutual respect, and shared purpose through dedicated efforts and a clear vision. Our investment in building a culture that values every individual promotes growth and acknowledges contributions have paid dividends. We've created a thriving school environment where each member, from teachers to support staff, feels valued, connected, and motivated to excel.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

Sunday Times Parent Power Invitation

The Sunday Times contacted the school for being one of the top 750 schools in the UK, and an invitation was extended for participation in the annual Sunday Times Parent Power supplement. This guide aims to assist in raising standards through the publication of league tables. However, it was acknowledged that there is far more to selecting a school than academic achievement.

The objective was to enable parents to make the most informed choice possible for their children's education and future well-being. The importance of this choice was underscored by the lasting effects that pandemic lockdowns are expected to have on a generation of children, making the decisions by parents even more critical than before.

In light of these considerations, it was decided to refresh the design of the Parent Power 2023 guide. Assistance from the school was sought to highlight schools excelling in various areas, including school dinners, pastoral support, extra-curricular activities in arts, sports, and culture, career guidance, social mobility, and more. Therefore, the school was asked to provide information on GCSE results and contribute additional information and support to showcase the broader aspects of our educational offering.

Holistic Development and Personalised Learning

This year, the school has made great strides in fulfilling its commitment to nurturing every pupil's potential, creativity, and love for learning. Recognising the diversity in strengths, interests, and learning styles among our pupils, our dedicated teachers have excelled in creating personalised learning plans tailored to meet each pupil's unique needs. This approach has ensured that every learner receives the necessary space and support to thrive regardless of their pace or learning style.

Our extraordinary team of educators, skilled and knowledgeable in their respective fields, has been instrumental in this achievement. They embody the school's core values of resilience, integrity, scholarship, and enrichment, creating a nurturing environment where every pupil feels seen, heard, and valued. Furthermore, our support staff, including office teams, tech specialists, maintenance crews, bus drivers, and lunchroom staff, have played a pivotal role in creating a conducive learning atmosphere. Their efforts to ensure the school's smooth operation have created a safe and efficient environment for our pupils' growth.

A standout aspect of our success this year has been the emphasis on character education. Our school's ethos extends beyond academic excellence to focus on the holistic development of our pupils. By instilling values such as resilience, integrity, kindness, and teamwork, we aim to cultivate knowledgeable individuals and responsible, compassionate global citizens. This balanced approach to education highlights our school's dedication to developing well-rounded individuals prepared to impact the world positively.

Open Day Success!

Open Day attracted over 40 families, the best attendance for at least the last 10 years, who gave glowing feedback after their visit, and following the October Entrance Exam, 15 new pupils joined the school. Ms Bingley was particularly impressed with the pupils who volunteered to help with the day. Their efforts showcasing our school's values, facilities, and community spirit to prospective families were commendable. They actively engaged with visitors, answered their questions, and shared their personal experiences as members of our school community. They are excellent school ambassadors, and there's no doubt that their contributions inspired the visiting pupils to join our thriving community.

Christian Schools Limited

Report of the Trustees for the year ended 31st August 2023

GCSE Results

So many wonderful success stories lie beneath the statistics (shown below), and the pupils, staff and parents worked so hard, often under seemingly insurmountable difficulties, to make it happen – it was a real team effort. It is pleasing to note that all pupils could access their chosen destinations and leave Tower College fully understanding that their mission, as ours, is to work out how best they will contribute to making a positive difference in the world.

Results Overview

Grades	Tower College (%)	National Average (%)
Pass (Grade 4+)	71%	70%
Higher Achievement (Grade 7+)	21%	22%
Grade 9	8%	5%

Comparison to Previous Years

Nationally, GCSE results have returned to 2019 levels.

Grades	2019	2020*	2021*	2022	2023
Pass (Grade 1 to 9)	100%	100%	100%	98%	98%
Pass (Grade 4 to 9)	86%	98%	96%	82%	71%
High Attainment (Grade 7 to 9)	22%	53%	57%	13%	21%
Top Grade (Grade 9)	5%	17%	22%	0.4%	8%

Results by Subject

Group	Number of Pupils	Grade 1 - 9	Grade 4 - 9	Grade 7 - 9	Grade 9
English Language	34	100%	74%	18%	0%
English Literature	34	100%	68%	15%	0%
Maths	34	100%	79%	24%	9%
RE	27	100%	74%	26%	7%
Biology	34	94%	68%	15%	9%
Chemistry	16	100%	88%	38%	31%
Physics	21	100%	86%	24%	24%
History	23	91%	44%	13%	4%
Geography	25	100%	68%	16%	8%
Computer Science	10	100%	90%	40%	0%
Spanish	8	100%	63%	25%	0%
PE	14	100%	57%	0%	0%
Art	11	100%	46%	9%	0%

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

The Transformative Impact of the National Online Safety Platform

In the digital age, ensuring the safety of our pupils online has never been more crucial. As educators and administrators, we must equip our pupils with the skills they need to navigate the complexities of the internet safely and responsibly. This is where the National Online Safety platform has played an indispensable role in transforming our approach to digital literacy and online safety.

It is a comprehensive resource offering extensive courses, webinars, and lesson plans designed specifically for staff and parents. One of the platform's greatest virtues is its holistic approach to online safety, covering topics such as cyberbullying, social media, digital footprints, and online privacy.

Outdoor Classroom

In our continuous pursuit of educational excellence and innovation, the school has embraced the concept of outdoor learning by establishing an exceptional outdoor classroom. This initiative was made possible through the dedication and hard work of our maintenance team, the unsung heroes maintaining the beauty and functionality of our school premises. Their latest achievement in expanding our learning spaces into the natural environment marks a significant milestone in our educational offerings.

Following the success of the Forest School, which has been enthusiastically received by both pupils and staff, the development of the outdoor classroom represents a natural progression in our commitment to providing dynamic and engaging learning experiences. This new learning environment allows for a seamless integration of nature into our curriculum, promoting a unique educational journey that extends beyond the conventional classroom setting.

The benefits of this outdoor classroom are manifold and have already begun to manifest in the feedback from the school community. Among the most notable advantages are:

- *Enhanced Learning Experiences:* Learning amid nature offers an immersive educational experience stimulating all senses. This environment encourages curiosity, discovery, and a deeper connection with the subject matter, leading to a more profound understanding and retention of knowledge.
- *Increased Engagement and Creativity:* The novelty of an outdoor setting invigorates the learning process, capturing the interest and imagination of pupils. This natural backdrop inspires creativity and innovative thinking as pupils are encouraged to explore concepts and ideas more hands-on and interactively.
- *Promotion of Wellbeing:* The outdoor classroom contributes to pupils' physical and mental well-being. Exposure to fresh air and natural light has been shown to improve mood, reduce stress, and increase physical activity levels, benefitting a healthy learning environment.
- *Promoting Environmental Stewardship:* Pupils develop a deeper appreciation and respect for the environment by learning in close proximity to nature. This hands-on exposure is crucial in nurturing a sense of responsibility towards environmental conservation and sustainability.

The outdoor classroom is not just an extension of our physical space but a testament to our school's philosophy of embracing innovative educational approaches that prepare our pupils for a diverse and changing world. It is a vibrant example of how we can enrich our pupils' educational journey, making learning informative and enjoyable.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

Thomas Franks Catering: A Year in Review

Over the past year, our school had the pleasure of partnering with Thomas Franks, a distinguished catering company known for its exemplary service in prestigious schools across the UK and Europe. From the onset, Thomas Franks committed to elevating our school dining experience, launching an innovative menu in January that was both nutritious and appealing to our diverse school community.

During their first week, Thomas Franks' nutritionists conducted educational workshops for pupils from Bluebird to Year 11. These sessions focused on the importance of balanced diets, highlighting rainbow foods and hidden sugars and exploring the impact of nutrition on cognitive function among older pupils. Such initiatives have been instrumental in creating a culture of health awareness and informed food choices within our school.

The company's expertise in crafting meals that are not only delicious but also nutritionally balanced has significantly enriched our school's dining environment. Under the culinary direction of Chef Ian and Chef Phil, our canteen offered a variety of dishes that met government and school dietary standards, including a range of global cuisines and options catering to various dietary preferences such as vegetarian, vegan, gluten-free, and halal.

The introduction of Thomas Franks has been met with overwhelming positive feedback from pupils and staff. The varied and high-quality menu options have contributed to a more energised and focused school community, with many expressing increased satisfaction and anticipation for mealtimes.

ISA Swimming

The ISA National Swimming final occurred in the London Olympic Pool, and we had seven pupils representing the North. After their performances, we now have some of the fastest swimmers in the country for their age groups. Tower College took home ten medals overall.

The above achievements reflect the dedication and hard work of the entire school community, including its pupils, staff, trustees, and supporters. They testify to the school's ongoing pursuit of excellence and continuous improvement.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

Impact Assessment - (One-Year Update)

The school has now been conducting regular impact assessments for over a year, continuously evaluating the effectiveness of its programs and activities. These assessments have become integral in guiding the school's direction and ensuring its efforts align with its objectives. The ongoing impact assessments have consistently demonstrated the school's success in various areas:

11. **Academic Progress:** The sustained improvements in academic performance across different subjects and grade levels have been remarkable. The school's curriculum and teaching methods, alongside strategies to counteract pandemic-related educational setbacks, have proven highly effective in supporting pupils' intellectual growth. This has laid a strong foundation for their future academic and career endeavours.
12. **Personal and Social Development:** Pupils involved in extracurricular activities, school trips, and personal development programs continue to show marked improvements in confidence, resilience, and interpersonal skills. There's a noticeable increase in student engagement in their learning and a deepened sense of belonging within the school community. This holistic development is a testament to the school's commitment to nurturing well-rounded individuals.
13. **Parent Satisfaction:** Feedback from parents remains overwhelmingly positive, with high satisfaction levels regarding the school's quality of education and support. Parents particularly commend the school's dedication to creating a positive, inclusive, and nurturing environment for their children, which has become a hallmark of its ethos.
14. **Staff Engagement and Retention:** The school's professional development and support initiatives continue to yield positive results in staff satisfaction and retention. This stability in staffing ensures continuity in delivering quality education and contributes to a cohesive and supportive school community.
15. **Community Engagement:** The school has established strong partnerships with local businesses and organisations, enhancing its visibility and reputation in the wider community. These collaborations have led to resource-sharing opportunities and fostered community involvement and investment in the school's success.
16. **Inclusion and Diversity:** The initiatives aimed at promoting equity and inclusion within the school have been successful, resulting in a more diverse and representative student and staff body. The school has become a model for embracing different perspectives and experiences, fostering an environment of mutual respect and understanding.
17. **Environmental and Sustainability Impact:** The school's commitment to eco-friendly practices and sustainability education has further reduced energy consumption and waste production. Student and staff engagement in sustainability initiatives has grown, embedding environmental consciousness into the school's culture.

In conclusion, these assessments highlight the continued positive impact of the school's programs on its pupils, families, and the broader community. The school's commitment to evidence-based approaches and continuous improvement has been central to its success. It remains dedicated to refining and enhancing its strategies and practices to ensure the best possible outcomes for all stakeholders.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

PUBLIC BENEFIT

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions. Activities undertaken to further the charity's purposes for the public benefit are shown in the Achievements and Performance section of this report.

FINANCIAL REVIEW

The results for the year are shown in the attached accounts. The school's financial management practices are guided by its commitment to transparency, accountability, and the responsible use of resources to support achieving its objectives and enhance the quality of education provided to its pupils.

Primary sources of income during the financial year included:

- *Tuition fees:* As the main source of income, tuition fees covered a significant portion of the school's operational costs and facilitated the delivery of its core academic programs and services.
- *Wraparound Care*
- *Lunches*
- *EYFS Grants*

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

RESERVES POLICY

The school is committed to maintaining prudent reserves to ensure its operations' stability and safeguard its ability to fulfil its mission and objectives. Principles of fiscal responsibility, risk management, and long-term sustainability guide the school's reserves policy. Major risks have been reviewed and systems or procedures have been established to manage those risks.

The policy stipulates that the school should maintain a minimum level of unrestricted reserves equivalent to three months of its average operating expenses. This reserve level is deemed sufficient to cover any unexpected financial challenges or shortfalls in income, such as unforeseen costs, enrolment fluctuations, funding delays, or economic downturns. It also enables the school to plan and invest in future projects, improvements, or initiatives that align with its strategic goals.

The governing body is responsible for regularly reviewing and approving the reserves policy, including the minimum reserve level, based on a thorough assessment of the school's financial position, risk exposure, and strategic plans. The board is also responsible for monitoring the school's compliance with the policy and ensuring that its reserves are managed effectively and used responsibly.

In the event that the school's reserves exceed the maximum level defined in the policy, the excess funds will be allocated towards activities that support the school's mission and objectives, such as enhancing its programs, facilities, and resources or reducing fees for families. If the reserves fall below the minimum level, the board will develop and implement a plan to replenish the reserves, which may involve cost-saving measures, fundraising activities, or adjustments to the school's budget.

The school's reserves at the end of the financial year are shown in the attached accounts and are within the range defined by the policy, demonstrating its sound financial health and resilience. The school is committed to maintaining this strong financial position. It will continue to manage its reserves in a manner that supports the fulfilment of its mission and the best interests of its pupils, families, and the wider community.

At the balance sheet date, the charity held reserves of £3,253,604 (2022: £2,842,365) and free reserves (those not restricted, designated or held as fixed assets) were £1,394,808 (2022: £1,070,981). There were no restricted nor designated funds received nor spent in either the current or previous financial year.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping 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. They 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 so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

TRUSTEES' INDEMNITY ARRANGEMENTS

Individual indemnities have been provided to the directors, under which the company has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the company. These indemnities are Qualifying Third Party Indemnities Provisions as defined in Section 236 of the Companies Act 2006 and copies are available for inspection in the office during normal school hours.

AUDITORS

The auditors, Allen Mills Howard Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

This report of the trustees, approved by order of the board of trustees, as the company directors, on 4th June 2024 and signed on the board's behalf by:

Mr Daniel Oxley – Trustee

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Opinion

We have audited the financial statements of Christian Schools Limited (the 'charitable company') for the year ended 31st August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' regime in preparing the trustees' report

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit work, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We also considered potential financial or other pressures, opportunity and motivation for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management as well as a consideration of opinions formed on the school's provision of education by its regulators, such as the Independent Schools Inspectorate.

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Our responsibilities for the audit of the financial statements (continued)

We made enquiries of management with regards to compliance with applicable laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of the directors' meetings.

We addressed the risk of management override of internal controls including testing journals and evaluating whether there was evidence of bias by management that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentation or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr David Allen FCCA
for and on behalf of Allen Mills Howard Limited
Chartered Accountants
& Statutory Auditors
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

4th June 2024

Christian Schools Limited (Registered Number: 00810183)

Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31st August 2023

	Notes	2023 Unrestricted funds £	2022 Unrestricted funds £
INCOME FROM:			
Donations	2	2,055	2,481
Charitable activities			
School fees receivable	3	3,553,089	3,200,448
Other ancillary income	4	469,146	378,838
Other		307	1,434
		-----	-----
Total income		4,024,597	3,583,201
 EXPENDITURE ON:			
Raising funds	6	12,308	10,596
Charitable activities		3,601,050	3,009,948
		-----	-----
Total expenditure		3,613,358	3,020,544
		-----	-----
NET MOVEMENT IN FUNDS		411,239	562,657
 RECONCILIATION OF FUNDS			
Funds brought forward		2,842,365	2,279,708
		-----	-----
FUNDS CARRIED FORWARD	13	3,253,604	2,842,365
		-----	-----

The Statement of Financial Activities includes all gains and losses recognised in the current and previous years.
All results relate to continuing operations.

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

Balance Sheet
At 31st August 2023

	Notes	2023 Unrestricted funds £	2022 Unrestricted funds £
FIXED ASSETS			
Tangible assets	9	1,858,796	1,755,328
CURRENT ASSETS			
Debtors	10	225,785	815,336
Cash at bank and in hand		1,939,609	1,488,136
		<hr/>	<hr/>
		2,165,394	2,303,472
CREDITORS			
Amounts falling due within one year	11	765,089	1,203,277
		<hr/>	<hr/>
NET CURRENT ASSETS		1,400,305	1,100,195
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,259,101	2,855,523
		<hr/>	<hr/>
CREDITORS			
Amounts falling due in more than one year	12	5,497	13,158
		<hr/>	<hr/>
NET ASSETS		3,253,604	2,842,365
		<hr/>	<hr/>
UNRESTRICTED FUNDS			
General	13	3,253,604	2,842,365
		<hr/>	<hr/>
TOTAL FUNDS		3,253,604	2,842,365
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 4th June 2024 and were signed on its behalf by:

Mr Daniel Oxley – Trustee

Mr Shaun Deane – Trustee

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

Statement of Cash Flows
for the year ended 31st August 2023

	Notes	2023	2022
		£	£
Cash generated by operating activities	17	614,614	702,303
Cash flows from investing activities			
Purchases of tangible fixed assets		<u>(159,985)</u>	<u>(25,303)</u>
Net cash flows from investing activities		(159,985)	(25,303)
Cash flows from financing activities			
New loan proceeds		-	7,620
Loan repayments in year		<u>(3,156)</u>	<u>(4,030)</u>
Net cash flows from financing activities		<u>(3,156)</u>	<u>3,590</u>
Increase in cash and cash equivalents		451,473	680,590
Cash and cash equivalents at the beginning of the year		<u>1,488,136</u>	<u>807,546</u>
Cash and cash equivalents at the end of the year		<u><u>1,939,609</u></u>	<u><u>1,488,136</u></u>

Notes to the statement of cash flows for the year ended 31st August 2023

A. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	<u>1,939,609</u>	<u>1,488,136</u>

B. Analysis of changes in net funds

	At 01.09.22	Cash flows	At 31.08.23
Cash at bank and in hand	<u>1,488,136</u>	<u>451,473</u>	<u>1,939,609</u>

The notes form part of the financial statements

Christian Schools Limited (Registered Number: 810813)

Notes to the Financial Statements
for the year ended 31st August 2023

1. ACCOUNTING POLICIES

Charity information

Christian Schools Limited is a private company limited by guarantee. The company's registered number and registered office address can be found on the Company Information page. The presentation currency of the financial statements is the Pound Sterling (£).

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)", Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The review of the financial position, reserves level and future plans give the trustees confidence that the charity remains a going concern for the foreseeable future.

Income

Income from school fees represents fees earned in respect of tuition given during the year. Fees received or invoiced in advance are shown in creditors as deferred income. Fees receivable are stated after deducting bursaries and allowances granted by the school but include contributions received for grants. Local authority income is recognised in the Statement of Financial Activities in the year to which it relates. Voluntary income and donations are accounted for on a receivable basis.

Expenditure

Expenditure is charged to the income and expenditure account on an accruals basis. Cost of raising funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure associated with the objects of the School and both the direct costs and support costs relating to this activity. Governance costs include those incurred in the governance of the School and its assets and are primarily associated with constitutional and statutory requirements. All expenditure is stated inclusive of irrecoverable VAT.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office, IT, travel and marketing costs relating to the running of the school.

Termination payments

Termination payments are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such payments.

Tangible fixed assets

Tangible fixed assets are included at cost. Depreciation is provided at the following annual rates in order to write off each asset over its useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	2% reducing balance
Leasehold property improvements	2% reducing balance
Fixtures, fittings & computer equipment	15% reducing balance
Motor vehicles	20% reducing balance

Capital items costing less than £1,000 are written off as an expense as acquired.

Donated assets are included at fair value.

Debtors

Trade and other debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are amounts paid during the financial which relate to future periods.

Notes to the Financial Statements - continued
For the year ended 31st August 2023

1. ACCOUNTING POLICIES – continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions 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 and provisions are recognised at their settlement amount after allowing for any trade discounts due. Deferred income relates to amounts invoiced to parents during the year which relate to future periods. Concessionary loans are recognised at the amount received/repayable.

Taxation

As a registered charity, the company is exempt from income tax, corporation tax and capital gains tax, but not value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Government grants

Government grants are recognised on a receivable basis in the financial period to which the funding relates.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised on the Statement of Financial Position and are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Pensions

The school contributes to the Teachers' Pension Defined Benefits Scheme at rates set by the Scheme Actuary and advised to the school by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the school. The scheme is accounted for as a defined contribution scheme and contributions are accounted for when advised as due by the scheme administrator.

In addition, the company operates a defined contribution pension scheme for non-teaching staff. Contributions payable for the year are charged in the Statement of Financial Activities.

Critical accounting estimates and areas of judgement

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

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Company Status

Christian Schools Limited is a company limited by guarantee. The members of the company are the Board of Governors. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2023

2. DONATIONS

	2023	2022
	£	£
Grants received	700	428
Donations	1,355	2,053
	<hr/>	<hr/>
	2,055	2,481
	<hr/>	<hr/>

Grants received during the current and previous years consist of HMRC Coronavirus Job Retention Scheme Grants.

3. SCHOOL FEES RECEIVABLE

	2023	2022
	£	£
School fees	2,457,752	2,231,290
Tower Tots fees	1,095,337	969,158
	<hr/>	<hr/>
	3,553,089	3,200,448
	<hr/>	<hr/>

4. OTHER ANCILLARY INCOME

	2023	2022
	£	£
Catering receipts	223,283	229,571
Trips, holidays and swimming	180,721	71,086
Transport	32,500	29,418
Twilight and holiday club	31,072	45,263
Student teacher income	1,570	3,500
	<hr/>	<hr/>
	469,146	378,838
	<hr/>	<hr/>

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2023

5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,825,574	1,630,323
Social Security costs	133,694	133,897
Pension costs	198,928	194,591
Termination costs	-	3,778
Other	31,100	-
	<hr/>	<hr/>
	2,189,296	1,962,589
	<hr/> <hr/>	<hr/> <hr/>

The total average monthly number of employees during the year was as follows:

	2023	2022
Principal	1	1
Teaching	25	26
Classroom assistants	5	5
Nursery and Twilight	39	35
Administration	5	4
Domestic and maintenance	7	6
	<hr/>	<hr/>
	82	72
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose emoluments exceed £60,000:

	2023	2022
£60,001 to £70,000	-	1
£70,001 to £80,000	1	-
	<hr/>	<hr/>

Key Management Personnel

The Key Management Personnel of the charity in charge of directing and controlling, running and operating the charity on a day-by-day basis comprises the trustees, the Principal and the Business Manager. The total amount of employee benefits received by Key Management Personnel for their services to the charity during the year was £147,017 (2022: £124,559).

Trustees' Remuneration

In accordance with Clause 32 of the Memorandum and Articles of Association, no payment has been made for the benefit of trustees.

Expenses were reimbursed to one (2022: one) trustee during year relating to travel costs and totalled £407 (2022: £408).

Notes to the Financial Statements - continued
for the year ended 31st August 2023

6. EXPENDITURE

	Direct costs	Support costs	Total 2023	Total 2022
	£	£	£	£
Raising funds				
Advertising	-	12,308	12,308	10,596
	-----	-----	-----	-----
	-	12,308	12,308	10,596
	-----	-----	-----	-----
Charitable activities				
Staff costs (note 5)	1,926,529	262,767	2,189,296	1,962,589
Temporary staff	157,808	-	157,808	8,107
Catering expenditure	301,127	-	301,127	258,247
Transport	106,483	-	106,483	100,023
School equipment and purchases	65,321	-	65,321	46,018
Exam fees	17,398	-	17,398	12,032
Trips and extracurricular activities	151,485	-	151,485	56,022
Rent	50,963	-	50,963	50,963
Rates and water	22,334	-	22,334	23,138
Insurance	37,876	-	37,876	31,016
Light and heat	55,057	-	55,057	53,569
Motor and travel expenses	-	8,088	8,088	4,391
Equipment leasing	47,796	-	47,796	71,349
Property repair and maintenance	90,987	-	90,987	65,354
Telephone and internet	-	20,094	20,094	22,860
Printing, postage and stationery	-	17,928	17,928	19,424
Computers and software	-	44,891	44,891	39,979
Sundries	7,561	-	7,561	5,186
Staff training	4,697	-	4,697	5,522
Subscriptions	52,985	-	52,985	36,411
Legal and professional fees	45,524	-	45,524	57,140
Accountancy	13,200	-	13,200	11,900
Bad debts	5,324	-	5,324	(22,643)
Depreciation of tangible fixed assets	55,432	791	56,223	52,613
Governance costs (note 7)	18,288	-	18,288	26,470
Finance costs (note 8)	12,022	-	12,022	12,268
Loss on disposal of fixed assets	-	294	294	-
	-----	-----	-----	-----
	3,246,197	354,853	3,601,050	3,009,948
	-----	-----	-----	-----
Total expenditure	3,246,197	367,161	3,613,358	3,020,544
	=====	=====	=====	=====

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2023

Comparatives for prior year

	Direct costs	Support costs	Total 2022
	£	£	£
Raising funds	-	10,596	10,596
Advertising	-	10,596	10,596
	-----	-----	-----
	-	10,596	10,596
	-----	-----	-----
Charitable activities			
Staff costs	1,733,988	228,601	1,962,589
Temporary staff	8,107	-	8,107
Catering expenditure	258,247	-	258,247
Transport	100,023	-	100,023
School equipment and purchases	46,018	-	46,018
Exam fees	12,032	-	12,032
Trips and extracurricular activities	56,022	-	56,022
Rent	50,963	-	50,963
Rates and water	23,138	-	23,138
Insurance	31,016	-	31,016
Light and heat	53,569	-	53,569
Motor and travel expenses	-	4,391	4,391
Equipment leasing	71,349	-	71,349
Property repair and maintenance	65,354	-	65,354
Telephone and internet	-	22,860	22,860
Printing, postage and stationery	-	19,424	19,424
Computers and software	-	39,979	39,979
Sundries	5,186	-	5,186
Staff training	5,522	-	5,522
Subscriptions	36,411	-	36,411
Legal and professional fees	57,140	-	57,140
Accountancy	11,900	-	11,900
Bad debts	(22,643)	-	(22,643)
Depreciation of tangible fixed assets	51,550	1,063	52,613
Governance costs	26,470	-	26,470
Finance costs	12,268	-	12,268
	-----	-----	-----
	2,693,630	316,318	3,009,948
	-----	-----	-----
Total expenditure	2,693,630	326,914	3,020,544
	=====	=====	=====

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2023

7. GOVERNANCE COSTS

	2023	2022
	£	£
Auditors' remuneration: Audit fees	13,764	22,662
Subscriptions	4,117	3,400
Travel costs	407	408
	<hr/> 18,288	<hr/> 26,470
	<hr/>	<hr/>

8. FINANCE COSTS

	2023	2022
	£	£
Bank charges	11,209	12,158
Hire purchase interest	813	110
	<hr/> 12,022	<hr/> 12,268
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the year ended 31st August 2023

9. TANGIBLE FIXED ASSETS

	Freehold buildings	Leasehold buildings	Fixtures, fittings and computers	Motor vehicles	Totals
COST	£	£	£	£	£
At 1 st September 2022	932,853	1,083,635	480,602	18,483	2,515,573
Additions	-	122,124	37,861	-	159,985
Disposals	-	-	-	(1,995)	(1,995)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31st August 2023	932,853	1,205,759	518,463	16,488	2,673,563
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
DEPRECIATION					
At 1 st September 2022	195,492	184,163	366,358	14,232	760,245
Charge for year	14,747	20,121	20,564	791	56,223
Eliminated on disposal	-	-	-	(1,701)	(1,701)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31st August 2023	210,239	204,284	386,922	13,322	814,767
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET BOOK VALUE					
At 31st August 2023	722,614	1,001,475	131,541	3,166	1,858,796
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 st August 2022	737,361	899,472	114,244	4,251	1,755,328
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in the net book value of £1,858,796 (2022: £1,755,328) are assets on finance lease of £10,938 (2022: £13,101).

Capital Commitments

At the balance sheet date the charitable company had contracted capital commitments of £nil (2022: £15,300).

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	126,442	743,488
Prepayments and accrued income	99,343	71,848
	<hr/>	<hr/>
	225,785	815,336
	<hr/> <hr/>	<hr/> <hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	75,920	81,992
Social security and other taxation	38,407	30,509
Accruals and deferred income	608,267	1,064,798
Hire purchase contracts	1,524	2,345
Other creditors	40,971	23,633
	<hr/>	<hr/>
	765,089	1,203,277
	<hr/> <hr/>	<hr/> <hr/>

Amounts included under hire purchase contracts are secured on the asset to which the agreement relates.

Included within accruals and deferred income are the following amounts relating to deferred school trips, tuition and nursery fee income which relate to future years but have been invoiced or received by the balance sheet date. They are therefore deferred and released to the Statement of Financial Activities in the period to which they relate.

The school has an overdraft facility with Barclays Bank PLC which is secured on the wooden classrooms and playing fields at Mill Lane, Rainhill.

Deferred income	2023	2022
	£	£
Brought forward	1,031,325	857,244
Utilised in year	(1,023,628)	(841,850)
Received in year	502,481	1,015,931
	<hr/>	<hr/>
Carried forward	510,178	1,031,325
	<hr/> <hr/>	<hr/> <hr/>

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2023

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	As restated 2022
	£	£
Accruals and deferred income	-	7,697
Hire purchase contracts	3,937	5,461
Other creditors	1,560	-
	<hr/>	<hr/>
	5,497	13,158
	<hr/> <hr/>	<hr/> <hr/>

Amounts included under hire purchase contracts are secured on the asset to which the agreement relates.

13. MOVEMENT IN FUNDS

	As restated B/fwd at 01.09.22	Income	Expenditure	C/fwd at 31.08.23
	£	£	£	£
Unrestricted funds				
General fund	2,842,365	4,024,597	(3,613,358)	3,253,604
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	2,842,365	4,024,597	(3,613,358)	3,253,604
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds are included above are as follows:

	B/fwd at 01.09.21	Income	Expenditure	C/fwd at 31.08.22
	£	£	£	£
Unrestricted funds				
General fund	2,279,708	3,583,201	(3,020,544)	2,842,365
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	2,279,708	3,583,201	(3,020,544)	2,842,365
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the year ended 31st August 2023

15. RELATED PARTY TRANSACTIONS

The charitable company is controlled by the board of trustees.

There is a lease agreement between Marcus, Daniel and Rachel Oxley and the school for the leasing of land and buildings from which the school operate. Mr. Daniel Oxley is a trustee of the charitable company. Miss Rachel Oxley and Mr Marcus Oxley are siblings of trustee Mr. Daniel Oxley. Under the lease agreement, the charitable company is contracted to pay £50,963 annually to Marcus Oxley (25%), Daniel Oxley (37.5%) and Rachel Oxley (37.5%). The lease expires on 29th November 2060. During the year, the charitable company paid £50,963 (2022: £50,963) to Marcus, Daniel and Rachel Oxley for the leasing of land and buildings. These amounts are included in the Statement of Financial Activities.

During the year, trustees Mr Alexander Dixon, Mr Gavin Stamper and Mr Shaun Deane were invoiced school fees amounting to £51,755 (2022: £28,746).

At the balance sheet date, sales ledger balances relating to the same related parties, amounted to £nil (2022: £21,171), with £3,815 (2022: £18,148) in deferred income.

The trustees, Ms Andrea Bingley and Ms Caitlin McNamara are members of the charitable company's Key Management Personnel. Mr. Marcus Taylor is the Company Secretary of the charitable company. Collectively these persons received employment benefits amounting to £198,997 (2022: £180,216).

Included on the Statement of Financial Activities are motor and travel expenses paid by the charitable company during the year on behalf of Key Management Personnel amounting to £839 (2022: £nil).

The charitable company provides accommodation to company secretary Mr. Marcus Taylor with a cash equivalent value of £6,500 (2022: £6,000).

Included on the Statement of Financial Activities are lease and motor expenses paid by the charitable company during the year on behalf of Mr. Marcus Taylor amounting to £nil (2022: £2,969). The charitable company received £nil (2022: £2,966) from Mr. Marcus Taylor as contributions towards these costs.

Rebecca Wright and Bethany Deane are the daughters of trustee, Mr Shaun Deane. During the year, these related parties collectively received employment benefits from the charitable company amounting to £79,886 (2022: £14,829), which relate to the period following Mr Deane's appointment.

Notes to the Financial Statements - continued
for the year ended 31st August 2023

16. PENSION SCHEMES

The School employees belong to two principal pension schemes: the Teachers' Pension Scheme (TPS) for its teaching staff, and NEST for non-teaching staff. The TPS is a defined benefit scheme and NEST is a money purchase scheme.

The pension cost recognised in the Statement of Financial Activities for the year was £198,928 (2022: £194,591) and at the year end £36,782 (2022: £20,719) was included in creditors due within one year.

TEACHERS' PENSION SCHEME

The School participates in the TPS for its teaching staff. The employer's pension costs paid to the TPS in the period amounted to £174,856 (2022: £172,949) and at the year-end £21,487 (2022: £nil) was included in other creditors in respect of the contributions to this scheme.

The TPS is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for teachers. All teachers have the option to opt-out of the TPS following enrolment. The TPS is an unfunded scheme to which both the member and employer make contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Valuation of the Teachers' Pension Scheme

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2023 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2020 in accordance with The Public Service Pensions (Valuations and Employer Cost Cap) Directions 2023 and the Employer Contribution Rate was assessed using agreed assumptions in line with the Directions and was accepted at the original assessed rate as there was no cost control mechanism breach.

The valuation report was published by the Department for Education on 26 October 2023. The key elements of the valuation are:

- Total scheme liabilities for service (the capital sum needed at 31 March 2020 to meet the stream of future cash flows in respect of benefits earned) of £262 billion.
- Value of notional assets (estimated future contributions together with the proceeds from the notional investments held at the valuation date) of £222 billion.
- Notional past service deficit of £39.8 billion (2016 £22 billion).
- Discount rate is 1.7% in excess of CPI (2016 2.4% in excess of CPI) (this change has had the greatest financial significance).

As a result of the valuation, new employer contribution rates have been set at 28.6% of pensionable pay from 1 April 2024 until 31 March 2027 (compared to 23.68% under the previous valuation including a 0.08% administration levy).

A copy of the valuation report and supporting documentation is available on the Teachers' Pension Scheme's website.

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The School has accounted for its contributions to the scheme as if it were a defined contribution scheme. The School has set out above the information available on the scheme.

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2023

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net movement in funds	411,239	562,657
Adjustments for:		
Depreciation charges	56,223	52,613
Loss on disposal of fixed assets	294	-
Interest payable	813	110
Decrease/(increase) in trade and other debtors	589,551	(120,348)
(Decrease)/increase in trade and other creditors	(443,506)	207,271
	<hr/>	<hr/>
Net cash generated by operating activities	614,614	702,303
	<hr/> <hr/>	<hr/> <hr/>

CHRISTIAN SCHOOLS LIMITED

England & Wales - Charity number 526611

Accounts

REGISTERED COMPANY NUMBER: 00810183 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER: 526611

Report of the Trustees and
Audited Financial Statements for the year ended 31st August 2022
for
Christian Schools Limited

Allen Mills Howard Limited
Chartered Accountants
& Statutory Auditors
Lewis House
56, Manchester Road
Altrincham
Cheshire WA14 4PJ

Christian Schools Limited
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for the year ended 31st August 2022

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Christian Schools Limited

Report of the Trustees
for the year ended 31st August 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00810183 (England and Wales)

Registered Charity number

526611

Registered office

Tower College
Mill Lane
Rainhill
Merseyside
L35 6NE

Trustees

Daniel Oxley
Alexander Dixon
Carol Walpole (resigned 24th September 2021)
Celia Parr (resigned 24th September 2021)
Karen McCormack
Jason Pulford (resigned 24th September 2021)
Tracey-Jane Beaumont (appointed 1st July 2022)
Gavin Stamper (appointed 1st July 2022)
Daniel Langdon-Griffiths (appointed 1st July 2022)
Shaun Deane (appointed 1st July 2022)

Company Secretary

Marcus Taylor

Principal

Ms Andrea Bingley

Auditor

Allen Mills Howard Limited
Chartered Accountants & Statutory Auditors
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Bankers

Barclays Bank plc
11th Floor
20 Chapel Street
Liverpool
L3 9AG

Solicitors

Harper Jones Limited
13th Floor
Piccadilly Plaza
Manchester
M1 4BT

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

INTRODUCTION

This report outlines the school's activities, achievements, and financial performance during the year. This report complies with the Charities Act 2011, the Tower College governing document, and the Statement of Recommended Practice (SORP) for charities.

The school's governors, who are the charity's trustees, are listed on page one, along with their areas of responsibility. The Board of Governors usually meets once each term. In this report, the trustees are also referred to as governors.

GOVERNING DOCUMENT

Tower College is governed by its articles of association, which set out the guiding principles and framework for the administration and operation of the school. The governing document outlines the school's objectives, powers, responsibilities, and processes for appointing and removing trustees. It ensures that the school operates in accordance with applicable laws and regulations, including the Charities Act 2011 and any other relevant legislation.

The governing document provides the foundation for the school's mission, vision, and values and serves as a reference for the governing board in making strategic decisions and setting policies. The governors review the document periodically to ensure its continued relevance and effectiveness in guiding the school's operations and supporting its objectives. The board must approve any proposed amendments to the governing document of trustees and, if necessary, submitted to the Charities Commission for authorization.

GOVERNOR RECRUITMENT AND APPOINTMENT

The recruitment and appointment of governors at Tower College follow a transparent and rigorous process, ensuring that the board comprises individuals with diverse skills, knowledge, and experience relevant to the school's objectives and activities.

The process for recruiting and appointing new trustees includes the following steps:

Identifying Needs: The governing board regularly assesses its current composition and identifies any skills or expertise gaps that need to be addressed. This assessment helps determine the specific qualifications and experience desired in new trustees.

Advertising: Governor vacancies are advertised publicly to attract a wide pool of candidates, including posting on the school's website, social media channels, local newspapers, and relevant online platforms or networks. The advertisements clearly outline the roles and responsibilities of trustees and the desired qualifications and experience.

Application and Selection: Interested candidates submit their applications, including a CV and a cover letter detailing their relevant experience and motivation for joining the board. A selection committee, usually consisting of current governors, reviews the applications and shortlists candidates based on their suitability for the role.

Interviews: Shortlisted candidates are invited to attend an interview with the selection committee, during which they can discuss their experience, motivation, and understanding of the school's objectives and activities. The selection committee evaluates each candidate's suitability and recommends a final list of candidates to the board.

Appointment: The board reviews the recommended candidates and votes to appoint new governors. Successful candidates are then formally appointed to the board, with their terms and conditions of appointment outlined in writing.

Induction and Training: Newly appointed governors undergo an induction process, which includes an introduction to the school's mission, objectives, and activities, as well as an overview of their legal and regulatory responsibilities. Trustees are provided Training and development opportunities throughout their tenure, ensuring they remain informed and equipped to fulfil their roles effectively.

Governor appointments are made for a fixed term, typically three years, with the possibility of reappointment subject to the school's governing document and the individual's performance. This approach ensures a balance between continuity and introducing new perspectives and ideas to the board.

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ORGANISATIONAL STRUCTURE

The organisational structure of Tower College is designed to facilitate effective governance, management, and operation of the school while promoting transparency and accountability to stakeholders. The structure comprises the following key components:

The Governing Board: This is responsible for setting the school's strategic direction, monitoring performance, and ensuring compliance with legal and regulatory requirements. The board comprises individuals with diverse skills, knowledge, and experience relevant to the school's objectives and activities.

Principal: The principal is the senior executive responsible for the day-to-day management and operation of the school. The principal reports to the governing board and works closely with them to implement the school's strategic plan, manage resources, and achieve its objectives. The principal leads a team of senior staff members who oversee the various departments within the school.

Senior Management Team: The senior management team oversees the school's various departments, including academic, administrative, finance, human resources, and facilities management. They work closely with the principal to ensure the school operates effectively and efficiently while achieving its objectives.

Teaching and Support Staff: The school employs a team of qualified teaching and support staff who work together to deliver high-quality education and support the personal development of students. Teachers are responsible for planning and delivering lessons, assessing pupil progress, and providing support and guidance. Support staff includes administrative, maintenance, and specialist staff who contribute to the smooth operation of the school.

Subcommittees: The governing board may establish subcommittees to focus on specific areas of the school's governance, such as finance, human resources, or curriculum development. Subcommittees are typically composed of governors and, in some cases, members of the school's management or staff. They report their findings and recommendations to the board for consideration and approval.

Parent and Student Bodies: The school values the involvement of parents and pupils in its decision-making processes and encourages their participation through various channels, such as 'Parent Voice' and 'Pupil Voice'. This engagement helps to ensure that the school's policies and practices reflect the needs and perspectives of its community.

The governing board regularly reviews the organisational structure to ensure its continued effectiveness in supporting the school's mission and objectives. Any proposed changes to the structure are carefully considered and implemented in consultation with relevant stakeholders.

OBJECTIVES AND ACTIVITIES

OBJECTIVES

The school's primary objectives are focused on providing high-quality education and fostering the personal development of students in a safe, inclusive, and supportive environment. These objectives guide the school's activities and inform its strategic planning, resource allocation, and performance assessment. The key objectives include:

Academic Excellence: Deliver a comprehensive, engaging, and challenging curriculum that caters to the diverse needs and abilities of students, promoting their intellectual growth and preparing them for future academic and professional success.

Holistic Development: Foster the personal, social, emotional, and physical development of pupils through a range of extracurricular activities, including sports, arts, community service, and leadership opportunities, that complement their academic learning and nurture their talents and interests.

Inclusive Environment: Cultivate a diverse, equitable, and inclusive school community that respects and values the unique backgrounds, perspectives, and contributions of all pupils, staff, and families, promoting mutual understanding and collaboration.

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Support and Wellbeing: Provide a safe, caring, and supportive learning environment where pupils feel valued, respected, and empowered to achieve their full potential, with access to appropriate resources and guidance to address their needs and challenges.

Community Engagement: Foster strong partnerships with parents, local businesses, and community organisations to support the school's mission and enhance its programs, resources, and facilities, as well as to contribute positively to the wider community through outreach and service initiatives.

Continuous Improvement: Pursue ongoing improvement in the school's governance, management, and operations through regular evaluation, professional development, and the adoption of evidence-based practices and innovative approaches that enhance the quality of education and the overall pupil experience.

These objectives are aligned with the school's mission and values and serve as the foundation for its strategic planning and decision-making processes. Progress towards these objectives is monitored and assessed by the board of trustees and the school's management team, ensuring accountability and transparency to stakeholders.

ACTIVITIES

Covid-19 Impact

The pandemic continued to cause disruption, but not at the level of the previous academic year. Government guidance was followed throughout, including on-site testing at times during the year, and the school's online provision through Microsoft Teams continued to be a valuable resource for community members absent from school.

With the introduction of the vaccines and well-being coping mechanisms, there was much normality of operations and School provision to be celebrated, and the school was now controlling the virus rather than letting the virus control the school. However, an increase in positive cases during October 2021 led to large gatherings of staff and pupils being cancelled.

In line with Government guidance, face masks were worn by members of the community in communal areas for the second half of the term. The emergence of the Omicron variant led to the cancellation of some of the later Christmas events, such as the parents meeting the teachers and attending the Christmas Fayre. The annual ski trip was the most significant cancellation, much to the great dismay of all involved. Despite these setbacks, with considerable effort and inspiration, the staff conjured a magical last twelve days of the term, which all the children enjoyed.

Face masks in the classroom were a feature of the first few weeks of the Spring Term before Government guidance changed as a 'Living with Covid' approach was adopted.

All in all, the school handled the pandemic magnificently. It was also aided by resilient and buoyant pupils, a wonderfully supportive and patient parent body and an exceptional staff – each doing all that was humanly possible to keep the school functioning normally. The school is fortunate to have so many committed and dedicated people who, despite the adversities of the pandemic, ensured Tower College continued to thrive.

To achieve its objectives, the school undertakes various activities to enhance its pupils' academic, personal, and social development and engage with the broader community. These activities support the school's mission, promote its values, and foster a positive and inclusive learning environment. Key activities include:

1) Academic Programs: The school offers a comprehensive curriculum across various subjects and grade levels in accordance with relevant educational standards and guidelines. Teachers utilise diverse teaching methods and resources to ensure that lessons are engaging, challenging, and tailored to the needs of individual pupils.

- *A new vision* - In September, the principal set out the school's vision underpinned by the core values of Resilience, Integrity, Scholarship and Enrichment (rendering the apposite acronym of RISE) to ensure the pupils achieve their aspirations and become well-rounded, confident and compassionate individuals who can live a fulfilled life and positively contribute to society.

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- *Year 11 Programme* - Ms Gregory, Mr Glover and Mr Taylor set up Year 11 academic mentoring sessions, interventions and expanded booster sessions to ensure success at this critical junction in their academic careers. Mock Results Day once again proved to be more than a worthwhile event. Following the second series of Mock Exams, Year 11 pupils were invited to gain an insight into the emotions they will feel on August 25th later this year.
- *Maths for Mastery* - The teaching staff are encouraged and supported in keeping up with the latest research and practice in education. The curriculum provision is continually reviewed to ensure the highest quality of education. Over recent years there have been massive changes within mathematics teaching, which the Shanghai approach to maths has influenced. This is based on teaching smaller steps but in much greater depth to develop a solid understanding of the underpinning principles, structures and processes of maths and, through this, achieve mastery of maths. A few years ago, the school adjusted its Maths Scheme to align itself with this new approach, and this year, the school has focussed on further developing itself as a Maths for Mastery school. The school has joined a local Maths Hub and is connecting with other schools focused on developing their own Teaching Maths for Mastery. Following this, Mrs Gibson and Miss Porter represent the school on a Sustaining Maths for Mastery programme hosted by the Maths Hub, which will support and guide several projects and developments in this area. This programme focuses on teaching maths in the Pre-Prep and Lower School departments.
- *Spanish in Lower and Middle School* - The two recently employed Spanish teachers, Mrs Turner and Mrs Riley, have delivered a new Spanish curriculum to KS1 and KS2 pupils. This proved to be a resounding success as the pupils have had their passion for languages ignited as well as cultivating an appreciation for other cultures.
- *Graduation Ceremonies* - The graduation ceremony is one of the most critical dates in the school calendar. It is a day on which the school acknowledges and celebrates the most essential thing about Tower College - the children's success.

2) Extracurricular Activities: Various extracurricular programs and school trips are available to pupils, including sports teams, arts clubs, and academic societies, which allow them to explore their interests, develop new skills, and build friendships outside the classroom.

- *Enrichment Programme (which includes after-school clubs)* - This has been a critical area of development since the ISI inspection, and the school has dramatically enhanced its provision. Activities include Zumba with Miss Nash, World Traveller with Mr Taylor, Football with Mr Southward, Judo with Sensei Kerry, Netball with Mrs Davies, and Maths Club with Mrs Gibson. Book Club with Miss Deane, Basketball with Mr Southward, Coding Club with Mr Glover. Playground Games with Miss Nugent and Miss Porter, Library Club with Mrs Christian. French With Mrs Turner, Handball with Mr Southward, Tennis with Mrs Boyd, Nature Club with Mrs Miles, Crafts with Mrs Riley and Cricket with Mr Southward.
- *Culture Club* - Pupils explore and sample delicacies from many different countries. The Spanish tortilla was a hit!
- *World Science Week* - Lower School's inaugural Science Week was a huge success, with pupils enjoying their time in the labs with Mrs Davies, Mr Thorn and Miss Nash. An in-school Science Poster competition saw a large number of entries. British Science Week was celebrated between the 14th and 18th of March. The theme of "Growth" inspired our pupils to design posters for a national competition, with entries including buildings, eco-friendly behaviours, animals and even how we can grow plants on Mars! Mr Thorn and Miss Nash also invited pupils to perform science experiments at home, with prizes awarded to many of the excellent submissions received.
- *Creative Projects Programme* - What was originally a pandemic home learning exercise for Lower School has now become part of the children's independent learning programme and has led to increased knowledge and a greater understanding of the topics taught in the classroom. The teachers have been impressed with the children's enthusiasm when sharing their work and the exceptional quality of many of the projects. Year 1 has been learning about growth while planting sunflowers and producing a sunflower diary. Year 2 has deepened their African knowledge and made some magnificent musical instruments. Year 3 became scientists and performers with their puppet shows! Year 4 prepared for battle, making their own Motte and Bailey castles and crafting catapults for an attack. Across the Pre-Prep and Lower School departments, the children produced fantastic Easter bonnets and baskets!

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- *Child Genius 2022* - An annual quiz competition for Lower and Middle Schools.
- *Law Court* - Enrichment sessions were popular and culminated in a trip to the Greater Manchester Police Museum. The interactive workshop enabled pupils to explore our court system's various roles and prepare for and enact a trial based on real contemporary cases involving issues such as cyberbullying and robbery.
- *World Book Day* - Mrs Christian and Mrs Riley put on a fantastic celebration of literature. Pupils and staff took the opportunity to dress as their favourite book characters. Winners were selected from each form, each winner being presented with a new page-turner for their efforts.
- *Safer Internet Day* - SID is celebrated globally in February each year to promote the safe and positive use of digital technology for children and to inspire a national conversation about using technology responsibly, respectfully, critically, and creatively. Safer Internet Day 2022 was celebrated with the theme 'All fun and games?' and explored respect and relationships online.
- *Rotary Youth Speaks Competition* – Three Year 10 pupils participated in the annual Rotary Youth Speaks competition. This prestigious event allows young people to work as part of a team and deliver a speech on a topic they feel is important to them. This year, the team chose to speak on "The Doughnut Economy", with our main speaker delivering a powerful and thought-provoking speech about the economy and sustainability. The team were the overall runners-up, and our main speaker won the individual award of 'Best Main Speaker' in the competition.
- *Model United Nations* - Model United Nations is for those who love to debate, work together as a team and enjoy exploring how politics works globally. It is an excellent opportunity to work with pupils from other year groups and improve skills such as public speaking, working towards compromise, and composing logical and well-researched arguments. Four of our upper school pupils travelled to Cheadle Hulme School in Manchester to participate in a MUN conference that included hundreds of attendees from schools nationwide. One pupil was awarded the Commended Delegate award in the Historical Committee, and another was given Best Young Delegate in the Special Committee on Climate Change.
- *Leavers' Prom* - Finally, we were able to hold the long-awaited Prom for last year's leavers at the Shankly Hotel in Liverpool. It was a splendid evening enjoyed by all.
- *Colomendy Residential Trip* - Year 7 was treated to a belated fun residential trip to Colomendy. The children enjoyed the outdoor activity, especially the team-building skills and workshops on resilience and leadership qualities.
- *Culmington Manor Residential Weekend* – Following the reintroduction of residential trips with our Year 7 and Year 8 pupils to Colomendy, we were excited to offer pupils in Years 9, 10 and 11 a similar opportunity with a trip to Culmington Manor in Shropshire. Pupils participated in activities such as high ropes, rifle shooting and kayaking, with pupils showing remarkable resilience in facing their fears.
- *Walker Art Gallery* – Year 9 and 10 GCSE Art pupils visited the Liverpool World Museum and the Walker Art Gallery as part of their studies, looking at various art forms.
- *Skipton Castle* – Year 7 visited Skipton in Yorkshire as part of their History and Geography studies. The children experienced a tour of the town's medieval castle and were told about its origins in Norman times, through its use in the Tudor era, as the castle's function changed from defence to comfort. The class then visited Skipton High Street and undertook a quality survey of the town, looking at various buildings and their uses.

3) Personal Development and Well-being - The school provides resources and support to promote pupils' well-being, such as counselling services and mentorship programs, and our comprehensive PHSE and RSE curriculums cover topics like stress management, resilience, and healthy living. The children are encouraged to join the School Council, which meets regularly; the councillors provide invaluable pupil feedback about aspects of school life. This year, there has been a focus on general ideas for school: teacher house points, crazy hair day and opportunities to work with other classes.

4) Inclusion and Diversity Initiatives - The school is committed to promoting equity and inclusion, organising activities like cultural celebrations, guest speakers, and diversity training for staff and pupils to foster greater understanding and respect for different backgrounds and perspectives.

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5) Community Service and Outreach - Pupils and staff participate in various community service projects, such as volunteering at local nonprofits, organising fundraising events, and participating in environmental initiatives. These activities help the pupils develop a sense of social responsibility and empathy for others.

- *Ukrainian War* - The pupils', parents', and teachers' response to the terrible war was heartwarming. The charity ambassadors arranged a Ukrainian Day, where pupils dressed in yellow and blue clothes show their support for the victims of the war in Ukraine. The library was filled with parents' clothing donations, toiletries and medical supplies. In Miss Pietrasanta's Maths lessons, the children created a magnificent sunflower display to help raise awareness of the Ukrainian plight. The sunflower is the national flower of Ukraine.
- *Charity Ambassadors* - The school takes great pride in its charitable giving, demonstrated wonderfully through this year's fundraising for Willowbrook Hospice. The Charity Ambassadors, appointed in January, exceeded all expectations and their sterling work and the parent's generosity have been remarkable. Each charitable endeavour was met with an overwhelming response, making a real difference to lives close to home and families overseas. Organised events included Own Clothes Day, Humanitarian Donations for Ukraine, Easter Gala Raffle, Guess the Number of Eggs and an Easter Egg Collection for Alder Hey.

Comic Relief – £280

Raffle / Guess the eggs in the jar – £229

Ukraine – Blue & Yellow Day raised – £787

Poppy Appeal £454.35

Comic Relief £278.00

Blue & Yellow Day (Ukraine) £787

Alder Hey Children's Hospital 254 Eggs collected

Ukraine Appeal – copious donations of clothing and supplies

6) Parent and Community Engagement - The school encourages parents to participate in its activities through events like open days, parents' evenings, and parent workshops. The school also has a Parent Forum, encouraging parents to give feedback and suggestions. The school and governors are looking to forge partnerships with local businesses and organisations to help enhance the school's resources and programs.

- *Parent Forum* is a partnership between parents and the school, and it is a valuable way to share ideas, views, and concerns and make suggestions for improvement. Parents can constructively share ideas regularly, comment on what the school is doing well, and suggest improvements. The formality ensures that information is relayed in a factual, professional manner that is documented.
- *Communication Channels* - The school is aware that communication is key to successful relationships and that the relationship the teachers have with pupils is one of the greatest strengths of Tower College. This has now been extended to the parent body, who can contact their child's subject specialist teacher for matters relating to curriculum areas.
- *Parent Workshop* - With curriculums always being a work in progress and children gaining a deeper understanding from an early age, Miss Porter, Early Intervention and Support Lead, led an engaging and successful inaugural parent workshop focussing on Early Literacy in EYFS. Parents commented that the workshop was 'extremely insightful'.

7) Professional Development - The school is committed to its staff's growth and development. It offers regular training sessions, workshops to help teachers and support teams stay up-to-date with best practices and enhance their skills.

- *Deputy Principal and Assistant Principal Appointments* - Mrs Wright was appointed deputy principal. Ms Gregory, Mrs Gibson, Mr Glover and Mr Taylor were appointed assistant principals. The principal has been delighted with their growth and was highly impressed with their role in the ISI Inspection. More impressive is that, as a team, they are certainly greater than the sum of their parts.

Mrs Wright - Deputy Principal

Ms Gregory - Head of Pupil Support and Welfare

Mrs Gibson - Head of Teaching & Learning (PP&LS)

Mr Glover - Head of Information and Communications

Mr Taylor - Head of Teaching & Learning (UM Schools)

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8) Evaluation and Continuous Improvement - The school regularly evaluates its programs and activities to assess their effectiveness in achieving its objectives. Feedback from pupils, parents, and staff is used to inform improvements and drive innovation in teaching and learning practices.

The above activities are designed to support the school's objectives and provide a well-rounded education for its pupils, equipping them with the knowledge, skills, and values they need to succeed in their future endeavours and contribute positively.

PUBLIC BENEFIT

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions. Activities undertaken to further the charity's purposes for the public benefit are shown in the Achievements and Performance section of this report.

ACHIEVEMENTS AND PERFORMANCE

KEY ACHIEVEMENTS

The school has made significant progress towards achieving its objectives and has accomplished several key milestones. These achievements demonstrate the school's commitment to providing high-quality education and nurturing the personal development of its pupils. Some notable achievements include:

Sunday Times 11th Best School and GCSE Results - The ranking of 11 in the Sunday Times Top Schools Guide must be the year's academic highlight. It is a wonderful outcome after a significant change at the school. The excellent teaching staff, innovative approaches, enriched learning, and extra-curricular experiences have taken the school to a new dimension. So many wonderful success stories lie beneath the statistics (shown below), and the pupils, staff and parents worked so hard, often under seemingly insurmountable difficulties, to make it happen – it was a real team effort. It is pleasing to note that all pupils could access their chosen destinations and leave Tower College fully understanding that their mission, as ours, is to work out how best they will contribute to making a positive difference in the world.

Results Compared to Previous Years

Grades	2019	2020*	2021*	2022
Pass (Grade 1 to Grade 9)	100%	100%	100%	98.9%
Pass (Grade 4 to Grade 9)	86%	98%	96%	82.2%
High Attainment (Grade 7 to Grade 9)	22%	53%	57%	13.3%
Top Grade (Grade 9)	5%	17%	22%	0.4%

*COVID-19 affected years. GCSE Grades in 2020 and 2021 are based on Teacher Assessed Grades and not formal examinations. These results are significantly higher than previous years and should not be compared with 2022.

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2022 Results Overview – Number of Pupils: 32

Total GCSE		270	
Breakdown		Number	%
Grade 1 - 9		267	98.9
Grade 4 - 9		222	82.2
Grade 7 - 9		36	13.3
Grade 9		1	0.4

ISI Inspection - The staff and pupils responded magnificently to the unexpected 'brought forward' inspection at the height of Covid. The inspection team acknowledged our great strides in teaching & learning, and enrichment. Of note is that the Early Years Foundation Stage (which includes Tower Tots) was judged to be 'outstanding'. And, more than anything else, it affirms that the school has the right strategy, culture and team to move the school forward and give the pupils an experience to envy.

E-Praise - E-Praise is the school's new behaviour and rewards system. Pupils and parents can log into the system to track performance. Additionally, it has revolutionised house points into a meaningful and highly competitive system. Class winners are presented with a trophy in assembly, and top performing pupils receive a letter.

Careers Fayre – The school aims to make pupils aware of the opportunities open to them when they move on to the exciting world of employment as young adults. To facilitate this, Miss Nash hosted a Tower College Careers Fayre on Friday, 29th April. This event informed and inspired pupils and allowed networking opportunities with large and small organisations. Several inspirational individuals came into the school to talk to the pupils about their careers and paths to get there.

Duke of Edinburgh Award – Tower College has become a licenced centre for the Duke of Edinburgh Award. The first expedition occurred on Saturday, 18th June and Sunday, 19th June.

Early Intervention and Support Lead – Miss Porter - In this new role, Miss Porter seeks to ensure that the pupils become confident, independent and well-rounded pupils with a passion for learning. She has introduced various interventions to ensure learning is accessible and personalised for the children. These interventions will ensure that all children realise their full potential. The school understands the crucial role that parents and carers play in childhood development, and to take the best advantage of this, Miss Porter ran parent workshops. She also leads English and Phonics to guarantee that Tower College has a creative, challenging, high-quality curriculum that teaches children key skills for life.

Infrastructure and Facility Upgrades: The maintenance team refurbished several classrooms, enhancing the learning environment and providing students and staff with access to state-of-the-art resources and equipment. The new conservatory preschool has been a welcome addition to cope with the constant demand for places in Tower Tots. The room is bright, airy, and thoroughly enjoyed by all the staff and children.

Operation Encompass - As part of their vital role, our new Safeguarding Team has attended several training sessions to prepare for September. As well as updating the school Safeguarding Policy and preparing the staff for KCSIE 2022, the team joined forces with the police as part of Operation Encompass. The police inform the DSL when an incident of domestic abuse has taken place in the household. The DSL uses the information to strategise the best support for the child affected. Any information is confidential and shared only between the Safeguarding Team and any staff who will be involved in the support process.

These achievements reflect the dedication and hard work of the entire school community, including its pupils, staff, trustees, and supporters. They testify to the school's ongoing pursuit of excellence and continuous improvement.

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IMPACT ASSESSMENT

To measure the effectiveness of its programs and activities, the school conducts impact assessments to evaluate the outcomes and benefits for its pupils, families, and the wider community. These assessments help to ensure that the school's efforts align with its objectives and inform ongoing improvements to its practices and strategies. Key findings from the most recent impact assessment include:

1. *Academic Progress:* The assessment revealed significant improvements in pupils' academic performance across various subjects and grade levels, indicating that the school's curriculum and teaching methods and the measures taken to redress the 'lost education' because of the pandemic are effectively supporting their intellectual growth and preparation for future academic success.
2. *Personal and Social Development:* Pupils participating in extracurricular activities, school trips and personal development programs demonstrated increased confidence, resilience, and interpersonal skills, as well as greater engagement in their learning and a stronger sense of belonging within the school community.
3. *Parent Satisfaction:* Feedback from parents indicated high levels of satisfaction with the quality of education and support provided by the school, as well as an appreciation for the school's commitment to fostering a positive, inclusive, and nurturing environment for their children.
4. *Staff Engagement and Retention:* The impact assessment revealed that the school's professional development and support initiatives have contributed to increased job satisfaction and retention among teaching and support staff, ensuring continuity and stability in the delivery of high-quality education.
5. *Community Engagement:* The school's community partnerships and outreach efforts are being evaluated as the school would like to have collaboration and resource-sharing with local businesses and organisations and greater visibility and recognition within the wider community.
6. *Inclusion and Diversity:* The school is currently looking at initiatives that promote equity and inclusion within the school to ensure fair representation of diverse backgrounds among pupils and staff. The school promotes the understanding and appreciation of different perspectives and experiences.
7. *Environmental and Sustainability Impact:* The school's efforts to implement eco-friendly practices and promote environmental awareness have led to some reductions in energy consumption and waste production and increased engagement in sustainability initiatives among students and staff. This is something the school is looking to improve upon.

These findings demonstrate the positive impact of the school's programs and activities on its pupils, families, and the community and provide valuable insights for the ongoing refinement and enhancement of its strategies and practices. The school remains committed to pursuing continuous improvement and utilizing evidence-based approaches to ensure that it effectively supports the achievement of its objectives and delivers the best possible outcomes for all stakeholders.

FINANCIAL REVIEW

The results for the year are shown in the attached accounts. The school's financial management practices are guided by its commitment to transparency, accountability, and the responsible use of resources to support achieving its objectives and enhance the quality of education provided to its pupils.

Primary sources of income during the financial year included:

- *Tuition fees:* As the main source of income, tuition fees covered a significant portion of the school's operational costs and facilitated the delivery of its core academic programs and services.
- *Wraparound Care*
- *Lunches*
- *EYFS Grants*

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Main areas of expenditure during the financial year were:

1. *Staff salaries and benefits:* The largest portion of the school's expenditure was allocated to the compensation of its teaching and support staff, reflecting its commitment to attracting and retaining high-quality personnel.
2. *Educational resources and materials:* The school invested in textbooks, technology, and other learning resources to support its curriculum and enhance students' educational experiences.
3. *Facilities and maintenance:* Expenditure on facilities and maintenance ensured that the school's buildings and grounds were kept in good condition and provided a safe, comfortable learning environment for students and staff.
4. *Extracurricular activities and student support services:* The school allocated funds to support a wide range of extracurricular programs and pupil support services, such as special education resources.
5. *Professional development and training:* The school invested in ongoing professional development and training for its staff, helping maintain high teaching and learning standards.
6. *Administration and governance:* Expenditure on administrative costs, including legal, accounting, and other professional fees, ensuring the efficient operation and effective governance of the school.

Financial Health:

The school's financial performance demonstrates its ability to generate sufficient income to cover its expenses and invest in the ongoing improvement and expansion of its programs, facilities, and resources. The school maintained a healthy financial position, with adequate reserves and a stable cash flow, enabling it to continue pursuing its objectives and delivering a high-quality education to its students.

RESERVES POLICY

The school is committed to maintaining prudent reserves to ensure its operations' stability and safeguard its ability to fulfil its mission and objectives. Principles of fiscal responsibility, risk management, and long-term sustainability guide the school's reserves policy. Major risks have been reviewed and systems or procedures have been established to manage those risks.

The policy stipulates that the school should maintain a minimum level of unrestricted reserves equivalent to three months of its average operating expenses. This reserve level is deemed sufficient to cover any unexpected financial challenges or shortfalls in income, such as unforeseen costs, enrolment fluctuations, funding delays, or economic downturns. It also enables the school to plan and invest in future projects, improvements, or initiatives that align with its strategic goals.

The governing body is responsible for regularly reviewing and approving the reserves policy, including the minimum reserve level, based on a thorough assessment of the school's financial position, risk exposure, and strategic plans. The board is also responsible for monitoring the school's compliance with the policy and ensuring that its reserves are managed effectively and used responsibly.

In the event that the school's reserves exceed the maximum level defined in the policy, the excess funds will be allocated towards activities that support the school's mission and objectives, such as enhancing its programs, facilities, and resources or reducing fees for families. If the reserves fall below the minimum level, the board will develop and implement a plan to replenish the reserves, which may involve cost-saving measures, fundraising activities, or adjustments to the school's budget.

The school's reserves at the end of the financial year are shown in the attached accounts and are within the range defined by the policy, demonstrating its sound financial health and resilience. The school is committed to maintaining this strong financial position. It will continue to manage its reserves in a manner that supports the fulfilment of its mission and the best interests of its pupils, families, and the wider community.

At the balance sheet date, the charity held reserves of £2,842,365 (2021: £2,279,708) and free reserves (those not restricted, designated or held as fixed assets) were £1,070,981 (2021: £497,070). There were no restricted nor designated funds received nor spent in either the current or previous financial year.

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FUTURE DEVELOPMENTS

Strategic Goals

The school's strategic goals are designed to guide the school's activities and decisions in a manner that supports the achievement of its mission and objectives. These goals reflect the school's commitment to delivering high-quality education, fostering a positive and inclusive learning environment, and contributing to the well-being and success of its pupils, families, and the wider community.

The school's strategic goals include:

1. *Enhancing Academic Excellence:* The school aims to further enhance the quality of its academic programs through initiatives such as curriculum review and development, integrating technology into teaching and learning, and recruiting and retaining highly qualified and experienced teachers.
2. *Fostering Personal and Social Development:* The school will continue to support the personal and social development of its pupils by expanding its extracurricular programs, strengthening its pupil support services, and promoting values such as respect, responsibility, and resilience.
3. *Promoting Inclusion and Diversity:* The school is committed to promoting equity and inclusion within its community and plans to implement additional policies and initiatives that ensure all students, staff, and families feel valued, respected, and supported.
4. *Strengthening Community Engagement:* The school aims to strengthen its engagement with parents, alumni, and the wider community, through activities such as open days, community events, and partnerships with local businesses and organisations.
5. *Investing in Infrastructure and Resources:* The school plans to upgrade its facilities and resources further to ensure that its pupils and staff have access to a modern, comfortable, well-equipped learning environment.
6. *Enhancing Financial Sustainability:* The school will seek to enhance its financial sustainability by diversifying its income sources, optimizing its expenditure, and maintaining prudent reserves.
7. *Advancing Environmental Sustainability:* The school is committed to advancing environmental sustainability. It will implement additional eco-friendly practices and initiatives that reduce its environmental impact and promote sustainability awareness among students and staff.

These strategic goals will guide the school's plans and activities for the upcoming year and beyond and will be used to evaluate its performance and progress. The school is committed to working collaboratively with its parents, staff, families, and partners to achieve these goals and contribute to its community's ongoing improvement and success.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2022

Upcoming Initiatives

In line with the school's strategic goals, it plans to undertake several key initiatives that will enhance its educational provision, the well-being of its community, and its overall sustainability. These initiatives reflect the school's commitment to continuous improvement, innovation, and excellence.

1. *Curriculum Enhancement Program:* The school will launch a comprehensive program to review and enhance its curriculum, incorporating cutting-edge pedagogical approaches, technology integration, and a broader range of subjects and learning experiences.
2. *Student Wellbeing Initiative:* The school is seeking to introduce a new initiative focused on promoting pupil wellbeing, incorporating mental health awareness, physical activity, and mindfulness into the school day, and providing additional training and resources for staff to support student wellbeing.
3. *Diversity and Inclusion Action Plan:* The school will look to further develop diversity and inclusion within its community, including measures to increase representation, enhance cultural competence, and check that it consistently offers an inclusive school environment.
4. *Infrastructure Upgrade Plan:* The school will plan to upgrade its facilities and resources, including improvements to its classrooms, sports facilities, and technology infrastructure, to provide a state-of-the-art learning environment for its pupils.
5. *Financial Sustainability Strategy:* The school will develop a strategy to enhance its financial sustainability, exploring opportunities for income diversification, cost optimization, and effective financial management.
6. *Green School Initiative:* The school will launch a 'Green School' initiative to reduce its environmental impact, promote sustainability awareness among pupils and staff, and contribute to global efforts to combat climate change.

These initiatives represent the school's ongoing commitment to delivering a high-quality, inclusive, and sustainable education that meets the needs of its students and prepares them for a successful future. The school looks forward to working with all members of its community to implement these initiatives and make the upcoming year a success.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping 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. They 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 so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

TRUSTEES' INDEMNITY ARRANGEMENTS

Individual indemnities have been provided to the directors, under which the company has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the company. These indemnities are Qualifying Third Party Indemnities Provisions as defined in Section 236 of the Companies Act 2006 and copies are available for inspection in the office during normal school hours.

AUDITORS

The auditors, Allen Mills Howard Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

This report of the trustees, approved by order of the board of trustees, as the company directors, on 25th August 2023 and signed on the board's behalf by:

Mr Daniel Oxley – Trustee

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Opinion

We have audited the financial statements of Christian Schools Limited (the 'charitable company') for the year ended 31st August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' regime in preparing the trustees' report

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit work, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We also considered potential financial or other pressures, opportunity and motivation for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management as well as a consideration of opinions formed on the school's provision of education by its regulators, such as the Independent Schools Inspectorate.

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Our responsibilities for the audit of the financial statements (continued)

We made enquiries of management with regards to compliance with applicable laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of the directors' meetings.

We addressed the risk of management override of internal controls including testing journals and evaluating whether there was evidence of bias by management that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentation or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr David Allen FCCA
for and on behalf of Allen Mills Howard Limited
Chartered Accountants
& Statutory Auditors
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

29th August 2023

Christian Schools Limited (Registered Number: 00810183)

Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31st August 2022

	Notes	2022 Unrestricted funds £	As restated 2021 Unrestricted funds £
INCOME FROM:			
Donations	2	2,481	29,154
Charitable activities			
School fees receivable	3	3,200,448	3,162,116
Other ancillary income	4	378,838	236,932
Other trading activities	5	-	6,527
Other		1,434	1,964
Total income		3,583,201	3,436,693
EXPENDITURE ON:			
	7		
Raising funds		10,596	23,843
Charitable activities		3,009,948	2,829,596
Total expenditure		3,020,544	2,853,439
NET MOVEMENT IN FUNDS		562,657	583,254
RECONCILIATION OF FUNDS			
Funds brought forward		2,279,708	1,797,018
Prior year adjustment	10	-	(100,564)
FUNDS CARRIED FORWARD	15	2,842,365	2,279,708

The Statement of Financial Activities includes all gains and losses recognised in the current and previous years.
All results relate to continuing operations.

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

Balance Sheet
At 31st August 2022

	Notes	2022 Unrestricted funds £	As restated 2021 Unrestricted funds £
FIXED ASSETS			
Tangible assets	11	1,755,328	1,782,638
CURRENT ASSETS			
Debtors	12	815,336	694,988
Cash at bank and in hand		1,488,136	807,546
		<hr/>	<hr/>
		2,303,472	1,502,534
CREDITORS			
Amounts falling due within one year	13	1,203,277	990,070
		<hr/>	<hr/>
NET CURRENT ASSETS		1,100,195	512,464
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,855,523	2,295,102
		<hr/>	<hr/>
CREDITORS			
Amounts falling due in more than one year	14	13,158	15,394
		<hr/>	<hr/>
NET ASSETS		2,842,365	2,279,708
		<hr/>	<hr/>
UNRESTRICTED FUNDS			
General	15	2,842,365	2,279,708
		<hr/>	<hr/>
TOTAL FUNDS		2,842,365	2,279,708
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 25th August 2023 and were signed on its behalf by:

Mr Daniel Oxley – Trustee

Mr Shaun Deane – Trustee

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

Statement of Cash Flows
for the year ended 31st August 2022

	Notes	£	2022	£	As restated	2021	£	£
Cash generated by operating activities	19		702,303			728,698		
Cash flows from investing activities								
Purchases of tangible fixed assets			(25,303)			(4,675)		
			<hr/>			<hr/>		
Net cash flows from investing activities			(25,303)			(4,675)		
Cash flows from financing activities								
New loan proceeds			7,620			-		
Loan repayments in year			(4,030)			(251,385)		
			<hr/>			<hr/>		
Net cash flows from financing activities			3,590			(251,385)		
			<hr/>			<hr/>		
Increase in cash and cash equivalents			680,590			472,638		
Cash and cash equivalents at the beginning of the year			807,546			334,908		
			<hr/>			<hr/>		
Cash and cash equivalents at the end of the year			1,488,136			807,546		
			<hr/> <hr/>			<hr/> <hr/>		

The notes form part of the financial statements

Christian Schools Limited (Registered Number: 810813)

Notes to the Financial Statements
for the year ended 31st August 2022

1. ACCOUNTING POLICIES

Charity information

Christian Schools Limited is a private company limited by guarantee. The company's registered number and registered office address can be found on the Company Information page. The presentation currency of the financial statements is the Pound Sterling (£).

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)", Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The review of the financial position, reserves level and future plans give the trustees confidence that the charity remains a going concern for the foreseeable future.

Income

Income from school fees represents fees earned in respect of tuition given during the year. Fees received or invoiced in advance are shown in creditors as deferred income. Fees receivable are stated after deducting bursaries and allowances granted by the school but include contributions received for grants. Local authority income is recognised in the Statement of Financial Activities in the year to which it relates. Voluntary income and donations are accounted for on a receivable basis.

Expenditure

Expenditure is charged to the income and expenditure account on an accruals basis. Cost of raising funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure associated with the objects of the School and both the direct costs and support costs relating to this activity. Governance costs include those incurred in the governance of the School and its assets and are primarily associated with constitutional and statutory requirements. All expenditure is stated inclusive of irrecoverable VAT.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office, IT, travel and marketing costs relating to the running of the school.

Termination payments

Termination payments are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such payments.

Tangible fixed assets

Tangible fixed assets are included at cost. Depreciation is provided at the following annual rates in order to write off each asset over its useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	2% reducing balance
Leasehold property improvements	2% reducing balance
Fixtures, fittings & computer equipment	15% reducing balance
Motor vehicles	20% reducing balance

Capital items costing less than £1,000 are written off as an expense as acquired.

Donated assets are included at fair value.

Debtors

Trade and other debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are amounts paid during the financial which relate to future periods.

Notes to the Financial Statements - continued
For the year ended 31st August 2022

1. ACCOUNTING POLICIES – continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions 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 and provisions are recognised at their settlement amount after allowing for any trade discounts due. Deferred income relates to amounts invoiced to parents during the year which relate to future periods. Concessionary loans are recognised at the amount received/repayable.

Taxation

As a registered charity, the company is exempt from income tax, corporation tax and capital gains tax, but not value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Government grants

Government grants are recognised on a receivable basis in the financial period to which the funding relates.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised on the Statement of Financial Position and are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Pensions

The school contributes to the Teachers' Pension Defined Benefits Scheme at rates set by the Scheme Actuary and advised to the school by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the school. The scheme is accounted for as a defined contribution scheme and contributions are accounted for when advised as due by the scheme administrator.

In addition, the company operates a defined contribution pension scheme for non-teaching staff. Contributions payable for the year are charged in the Statement of Financial Activities.

Critical accounting estimates and area of judgement

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

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Company Status

Christian Schools Limited is a company limited by guarantee. The members of the company are the Board of Governors. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2022

2. DONATIONS

	2022	As restated 2021
	£	£
Grants received	428	20,821
Donations	2,053	8,333
	<hr/>	<hr/>
	2,481	29,154
	<hr/>	<hr/>

Grants received during the current and previous years consist of HMRC Coronavirus Job Retention Scheme Grants.

3. SCHOOL FEES RECEIVABLE

	2022	As restated 2021
	£	£
School fees	2,231,290	2,385,274
Tower Tots fees	969,158	775,263
LEA income	-	1,579
	<hr/>	<hr/>
	3,200,448	3,162,116
	<hr/>	<hr/>

4. OTHER ANCILLARY INCOME

	2022	As restated 2021
	£	£
Catering receipts	229,571	184,586
Trips, holidays and swimming	71,086	10,036
Transport	29,418	15,881
Twilight and holiday club	45,263	26,429
Student teacher income	3,500	-
	<hr/>	<hr/>
	378,838	236,932
	<hr/>	<hr/>

5. OTHER TRADING ACTIVITIES

	2022	As restated 2021
	£	£
Uniform shop	-	6,527
	<hr/>	<hr/>
	-	6,527
	<hr/>	<hr/>

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2022

6. STAFF COSTS

	2022	As restated 2021
	£	£
Wages and salaries	1,630,323	1,553,408
Social Security costs	133,897	130,110
Pension costs	194,591	182,791
Termination costs	3,778	19,384
	<hr/>	<hr/>
	1,962,589	1,885,693
	<hr/> <hr/>	<hr/> <hr/>

The total average monthly number of employees during the year was as follows:

	2022	As restated 2021
Principal	1	1
Teaching	26	27
Classroom assistants	5	6
Nursery and Twilight	35	25
Administration	4	5
Domestic and maintenance	6	8
	<hr/>	<hr/>
	77	72
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose emoluments exceed £60,000:

	2022	As restated 2021
£60,001 to £70,000	-	2
£80,000 to £90,000	1	1
	<hr/>	<hr/>

Key Management Personnel

The Key Management Personnel of the charity in charge of directing and controlling, running and operating the charity on a day-by-day basis comprises the trustees, the head teacher and the school business manager. The total amount of employee benefits received by Key Management Personnel for their services to the charity during the year was £124,559 (2021: £124,034).

Trustees' Remuneration

In accordance with Clause 32 of the Memorandum and Articles of Association, no payment has been made for the benefit of trustees.

Expenses were reimbursed to one (2021: one) trustee during year relating to travel costs and totalled £408 (2021: £99).

Notes to the Financial Statements - continued
for the year ended 31st August 2022

7. EXPENDITURE

	Direct costs	Support costs	Total 2022	As restated 2021
	£	£	£	£
Raising funds				
Uniform shop	-	-	-	602
Advertising	-	10,596	10,596	23,241
	-----	-----	-----	-----
	-	10,596	10,596	23,843
	-----	-----	-----	-----
Charitable activities				
Staff costs (note 6)	1,733,988	228,601	1,962,589	1,885,693
Temporary staff	8,107	-	8,107	20,802
Catering expenditure	258,247	-	258,247	210,477
Transport	100,023	-	100,023	71,401
School equipment and purchases	46,018	-	46,018	37,185
Exam fees	12,032	-	12,032	9,651
Trips and extracurricular activities	56,022	-	56,022	7,067
Rent	50,963	-	50,963	50,963
Rates and water	23,138	-	23,138	19,527
Insurance	31,016	-	31,016	28,089
Light and heat	53,569	-	53,569	38,779
Motor and travel expenses	-	4,391	4,391	6,055
Equipment leasing	71,349	-	71,349	78,844
Property repair and maintenance	65,354	-	65,354	72,411
Telephone and internet	-	22,860	22,860	25,123
Printing, postage and stationery	-	19,424	19,424	12,443
Computers and software	-	39,979	39,979	46,308
Sundries	5,186	-	5,186	13,304
Staff training	5,522	-	5,522	4,324
Subscriptions	36,411	-	36,411	39,212
Legal and professional fees	57,140	-	57,140	58,579
Accountancy	11,900	-	11,900	5,400
Bad debts	(22,643)	-	(22,643)	(8,035)
Depreciation of tangible fixed assets	51,550	1,063	52,613	58,554
Governance costs (note 8)	26,470	-	26,470	14,426
Finance costs (note 9)	12,268	-	12,268	23,014
	-----	-----	-----	-----
	2,693,630	316,318	3,009,948	2,829,596
	-----	-----	-----	-----
Total expenditure	2,693,630	326,914	3,020,544	2,853,439
	=====	=====	=====	=====

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2022

Comparatives for prior year

	Direct costs	Support costs	Total 2021
	£	£	£
Raising funds			
Uniform shop	602	-	602
Advertising	-	23,241	23,241
	<hr/>	<hr/>	<hr/>
	602	23,241	23,843
	<hr/>	<hr/>	<hr/>
Charitable activities			
Staff costs	1,690,390	195,303	1,885,693
Temporary staff	20,802	-	20,802
Catering expenditure	210,477	-	210,477
Transport	71,401	-	71,401
School equipment and purchases	37,185	-	37,185
Exam fees	9,651	-	9,651
Trips and extracurricular activities	7,067	-	7,067
Rent	50,963	-	50,963
Rates and water	19,527	-	19,527
Insurance	28,089	-	28,089
Light and heat	38,779	-	38,779
Motor and travel expenses	-	6,055	6,055
Equipment leasing	78,844	-	78,844
Property repair and maintenance	72,411	-	72,411
Telephone and internet	-	25,123	25,123
Printing, postage and stationery	-	12,443	12,443
Computers and software	-	46,308	46,308
Sundries	13,304	-	13,304
Staff training	4,324	-	4,324
Subscriptions	39,212	-	39,212
Legal and professional fees	58,579	-	58,579
Accountancy	5,400	-	5,400
Bad debts	(8,035)	-	(8,035)
Depreciation of tangible fixed assets	58,521	2,044	60,565
Governance costs	14,426	-	14,426
Finance costs	23,014	-	23,014
	<hr/>	<hr/>	<hr/>
	2,544,331	287,276	2,831,607
	<hr/>	<hr/>	<hr/>
Total expenditure	2,544,933	310,517	2,855,450
	<hr/>	<hr/>	<hr/>

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2022

8. GOVERNANCE COSTS

	2022	As restated 2021
	£	£
Auditors' remuneration	22,662	12,000
Subscriptions	3,400	1,528
Travel costs	408	898
	<hr/>	<hr/>
	26,470	14,426
	<hr/>	<hr/>

9. FINANCE COSTS

	2022	As restated 2021
	£	£
Bank charges	12,158	11,355
Bank loan interest	-	11,112
Hire purchase interest	110	547
	<hr/>	<hr/>
	12,268	23,014
	<hr/>	<hr/>

10. PRIOR YEAR ADJUSTMENT

	2022	As restated 2021
	£	£
Reserves as originally stated at 1 st September 2020	-	1,797,018
Prior year adjustment	-	(100,564)
	<hr/>	<hr/>
Adjusted reserves at 1 st September 2020	-	1,696,454
	<hr/>	<hr/>

The prior year adjustment relates to improvements to a leasehold property which was vacated in 2017. The costs of the improvements were treated as a fixed asset and should therefore subsequently have been disposed of. The cost of the asset was £302,113, the accumulated depreciation was £201,549 and the net book value was £100,564 as at 1st September 2020.

An adjustment has been made to reduce the depreciation charge within expenditure during the year ended 31st August 2021 of £2,011.

Notes to the Financial Statements - continued
for the year ended 31st August 2022

11. TANGIBLE FIXED ASSETS

	Freehold buildings	Leasehold buildings	Fixtures, fittings and computers	Motor vehicles	Totals
COST	£	£	£	£	£
At 1 st September 2021(as restated)	932,853	1,083,635	455,299	18,483	2,490,270
Additions	-	-	25,303	-	25,303
At 31st August 2022	932,853	1,083,635	480,602	18,483	2,515,573
DEPRECIATION					
At 1 st September 2021 (as restated)	180,444	165,806	348,213	13,169	707,632
Charge for year	15,048	18,357	18,145	1,063	52,613
At 31st August 2022	195,492	184,163	366,358	14,232	760,245
NET BOOK VALUE					
At 31st August 2022	737,361	899,472	114,244	4,251	1,755,328
At 31 st August 2021 (as restated)	752,409	917,829	107,086	5,314	1,782,638

Included in the net book value of £1,755,328 (2021: £1,782,638) are assets on finance lease of £13,101 (2021: £4,946).

Capital Commitments

At the balance sheet date the charitable company had contracted capital commitments of £15,300 (2021: £nil).

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	As restated 2021
	£	£
Trade debtors	743,488	664,100
Prepayments and accrued income	71,848	30,888
	<hr/>	<hr/>
	815,336	694,988
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	As restated 2021
	£	£
Trade creditors	81,992	82,959
Social security and other taxation	30,509	30,183
Accruals and deferred income	1,064,798	869,320
Hire purchase	2,345	4,106
Other creditors	23,633	3,502
	<hr/>	<hr/>
	1,203,277	990,070
	<hr/> <hr/>	<hr/> <hr/>

Amounts included under hire purchase contracts are secured on the asset to which the lease relates.

Included within accruals and deferred income are the following amounts relating to deferred school trips, tuition and nursery fee income which relate to future years but have been invoiced or received by the balance sheet date. They are therefore deferred and released to the Statement of Financial Activities in the period to which they relate.

The school has an overdraft facility with Barclays Bank PLC which is secured on the wooden classrooms and playing fields at Mill Lane, Rainhill.

Deferred income	2022	2021
	£	£
Brought forward	857,244	868,119
Utilised in year	(841,850)	(819,378)
Received in year	1,015,931	808,503
	<hr/>	<hr/>
Carried forward	1,031,325	857,244
	<hr/> <hr/>	<hr/> <hr/>

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2022

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	As restated 2021
	£	£
Accruals and deferred income	7,697	15,394
Hire purchase	5,461	-
	<hr/>	<hr/>
	13,158	15,394
	<hr/> <hr/>	<hr/> <hr/>

15. MOVEMENT IN FUNDS

	As restated B/fwd at 01.09.21	Income	Expenditure	C/fwd at 31.08.22
	£	£	£	£
Unrestricted funds				
General fund	2,279,708	3,583,201	(3,020,544)	2,842,365
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	2,279,708	3,583,201	(3,020,544)	2,842,365
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds are included above are as follows:

	As restated B/fwd at 01.09.20	Income	Expenditure	As restated C/fwd at 31.08.21
	£	£	£	£
Unrestricted funds				
General fund – as previously stated	1,797,018	3,436,693	(2,853,439)	2,380,272
Prior year adjustment	(100,564)	-	-	(100,564)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,696,454	3,436,693	(2,853,439)	2,279,708
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the year ended 31st August 2022

16. OPERATING LEASE COMMITMENTS

Total operating lease commitments are falling due as follows:

	2022	As restated 2021
Amounts falling due:	£	£
Within one year	98,210	124,492
Between two and five years	271,355	231,384
After more than five years	1,694,553	1,745,488
	<hr/>	<hr/>
	2,064,118	2,101,364
	<hr/> <hr/>	<hr/> <hr/>

Lease payments recognised on the Statement of Financial Activities during the year were £71,349 (2021: £78,844).

17. RELATED PARTY TRANSACTIONS

The charitable company is controlled by the board of trustees.

There is a lease agreement between Marcus, Daniel and Rachel Oxley and the school for the leasing of land and buildings from which the school operate. Mr. Daniel Oxley is a trustee of the charitable company. Miss Rachel Oxley and Mr Marcus Oxley are siblings of trustee Mr. Daniel Oxley. Under the lease agreement, the charitable company is contracted to pay £50,963 annually to Marcus Oxley (25%), Daniel Oxley (37.5%) and Rachel Oxley (37.5%). The lease expires on 29th November 2060. During the year, the charitable company paid £50,963 to Marcus, Daniel and Rachel Oxley for the leasing of land and buildings. These amounts are included in the Statement of Financial Activities.

Trustees, Mr. Alexander Dixon, Mrs Karen McCormack, Mr Gavin Stamper, Mr Shaun Deane had children at the school either in this or the previous financial year. Relating collectively to these parties, whilst holding office as trustee, school fees have been recognised within the Statement of Financial Activities of the charitable company amounting to £28,746 (2021: £37,520).

At the balance sheet date, whilst holding office as trustee, sales ledger balances relating to the same related parties, amounted to £21,171 (2021: £2,509) with £18,148 (2021: £2,195) in deferred income.

The trustees, Ms Andrea Bingley and Ms Caitlin McNamara are members of the charitable company's Key Management Personnel. Mr. Marcus Taylor is the Company Secretary of the charitable company. Collectively these persons received employment benefits amounting to £155,556 (2021: £192,290), including receiving gifts from the charitable company during the year of £nil (2021: £450).

Included on the Statement of Financial Activities are motor and travel expenses paid by the charitable company during the year on behalf of Ms Andrea Bingley amounting to £nil (2021: £793).

The charitable company provides accommodation to company secretary Mr. Marcus Taylor with a cash equivalent value of £6,000 (2021: £4,000).

Included on the Statement of Financial Activities are lease and motor expenses paid by the charitable company during the year on behalf of Mr. Marcus Taylor amounting to £2,969 (2021: £4,301). The charitable company received £2,966 (2021: £4,284) from Mr. Marcus Taylor as contributions towards these costs.

Rebecca Wright and Bethany Deane are the daughters of trustee, Mr Shaun Deane. During the year, these related parties collectively received employment benefits from the charitable company amounting to £14,829, which relate to the period following Mr Deane's appointment.

Notes to the Financial Statements - continued
for the year ended 31st August 2022

18. PENSION SCHEMES

The School employees belong to two principal pension schemes: the Teachers' Pension Scheme (TPS) for its teaching staff, and NEST for non-teaching staff. The TPS is a defined benefit scheme and NEST is a money purchase scheme.

The pension charge for the year was £194,591 (2021: £182,791) and at the year end £20,719 (2021: £3,451) was outstanding.

The Teachers' Pension Scheme (TPS or scheme) is a statutory, unfunded, defined benefit occupational scheme, governed by the Teachers' Pensions Regulations 2010 (as amended), and the Teachers' Pension Scheme Regulations 2014 (as amended). These regulations apply to teachers in schools and other educational establishments, including academies, in England and Wales that are maintained by local authorities. In addition, teachers in many independent and voluntary-aided schools and teachers and lecturers in some establishments of further and higher education may be eligible for membership.

Membership is automatic for full-time teachers and lecturers and, from 1 January 2007, automatic too for teachers and lecturers in part-time employment following appointment or a change of contract. Teachers and lecturers are able to opt out of the TPS.

THE TEACHERS' PENSION BUDGETING AND VALUATION ACCOUNT

Although members may be employed by various bodies, their retirement and other pension benefits are set out in regulations made under the Superannuation Act (1972) and Public Service Pensions Act (2013) and are paid by public funds provided by Parliament. The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – contributions from members, along with those made by employers, are credited to the Exchequer under arrangements governed by the above Acts.

The Teachers' Pensions Regulations 2010 require an annual account, the Teachers' Pension Budgeting and Valuation Account, to be kept of receipts and expenditure (including the cost of pension increases). From 1 April 2001, the Account has been credited with a real rate of return, which is equivalent to assuming that the balance in the Account is invested in notional investments that produce that real rate of return.

VALUATION OF THE TEACHERS' PENSION SCHEME

As a result of the latest scheme valuation employer contributions were increased in September 2019 from a rate of 16.4% to 23.6%. Employers also pay a charge equivalent to 0.08% of pensionable salary costs to cover administration expenses.

The next valuation is expected to take effect in 2023.

A copy of the latest valuation report can be found on the Teachers' Pension Scheme website.

Notes to the Financial Statements - continued
for the year ended 31st August 2022

SCHEME CHANGES

In December 2018, the Court of Appeal held that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, gave rise to direct age discrimination and were therefore unlawful. The Supreme Court, in a decision made in June 2019, rejected the Government's application for permission to appeal the Court of Appeal's ruling and subsequently referred the case to an Employment Tribunal to determine a remedy which will need to be offered to those members of the two schemes who were subject of the age discrimination.

Since then, claims have also been lodged against the main public service schemes including the TPS. The Department has conceded those in line with the rest of the government. In July 2020 HM Treasury launched a 12-week public consultation which will provide evidence to support the delivery of an appropriate remedy for the affected schemes, including TPS.

A final remedy will be determined once the results of the consultation are established.

In December 2019, a further legal challenge was made against the TPS relating to an identified equalities issue whereby male survivors of opposite-sex marriages and civil partnerships are treated less favourably than survivors in same-sex marriages and civil partnerships. The Secretary of State for Education agreed not to defend the case. In June 2020, the Employment Tribunal recorded its findings in respect of the claimant. DfE is currently working to establish what changes are necessary to address this discrimination.

Any impact of these events will be taken into account when the next scheme valuation is implemented. This is scheduled to be implemented in April 2023, based on April 2020 data.

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net movement in funds	562,657	583,254
Adjustments for:		
Depreciation charges	52,613	58,554
Interest payable	110	11,669
(Increase)/decrease in trade and other debtors	(120,348)	68,037
Increase in trade and other creditors	207,271	7,184
	<hr/>	<hr/>
Net cash generated by operating activities	702,303	728,698
	<hr/> <hr/>	<hr/> <hr/>

CHRISTIAN SCHOOLS LIMITED

England & Wales - Charity number 526611

Accounts

REGISTERED COMPANY NUMBER: 00810183 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER: 526611

Report of the Trustees and
Audited Financial Statements for the year ended 31st August 2021
for
Christian Schools Limited

Allen Mills Howard Limited
Chartered Accountants
& Statutory Auditors
Lewis House
56, Manchester Road
Altrincham
Cheshire WA14 4PJ

Christian Schools Limited
Contents of the Financial Statements
for the year ended 31st August 2021

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Statement of Cash Flows	10
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Christian Schools Limited

Report of the Trustees
for the year ended 31st August 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00810183 (England and Wales)

Registered Charity number

526611

Registered office

Tower College
Mill Lane
Rainhill
Merseyside
L35 6NE

Trustees

Daniel Oxley
Alexander Dixon
Carol Walpole (resigned 24th September 2021)
Celia Parr (resigned 24th September 2021)
Karen McCormack
Jason Pulford (resigned 24th September 2021)
Tracey-Jane Beaumont (appointed 1st July 2022)
Gavin Stamper (appointed 1st July 2022)
Daniel Langdon-Griffiths (appointed 1st July 2022)
Shaun Deane (appointed 1st July 2022)

Company Secretary

Marcus Taylor

Auditor

Allen Mills Howard Limited
Chartered Accountants & Statutory Auditors
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Bankers

Barclays Bank plc
11th Floor
20 Chapel Street
Liverpool
L3 9AG

Solicitors

Harper Jones Limited
13th Floor
Piccadilly Plaza
Manchester
M1 4BT

Christian Schools Limited

Report of the Trustees **for the year ended 31st August 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its memorandum and articles of association and constitutes a limited company, limited by shares as defined by the Companies Act 2006.

Induction and training of new trustees

On appointment new trustees are required to undertake an induction and training programme to help them make a positive contribution to the school process.

Organisational structure

The Board of trustees are responsible for the overall policies and strategy of the company. Day to day management is undertaken by the school principal.

Related parties

Related party details and transactions are shown in the notes to the accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Significant activities

Covid-19 continued to have a detrimental effect on the school's ability to significantly increase numbers and hindered the full implementation of the proposed teaching and learning strategies designed to improve pupil performance. However, with the staff's remarkable dedication, the children's excellent educational experience was maintained. This was evident in the excellent academic performance in the GCSE results.

Although the school was expecting an ISI inspection and busily making the necessary preparations, they did not expect it to be brought forward by six months to July 2021! Despite this, the school had a very successful outcome, and we are delighted with the school's inspection reports as they are fair and accurate assessments of the school's strengths and weaknesses. Tower Tots and the EYFS in their EQI inspection were judged to be outstanding which is an incredible achievement. Crucially, the school was found to be regulatory compliant, which is a wonderful testament to the whole staff. This was the first inspection of the school under the leadership of Ms Bingley. The outcome proves beyond any doubt that Ms Bingley has all the required leadership attributes and was exactly the right appointment to move Tower College forward.

Despite the inevitable economic consequences of the pandemic, the school is in a healthy financial position and numbers are beginning to improve. Shrewd business practice and a careful restructuring of the senior management have ensured financial stability for the foreseeable future.

Tower Tots continues to flourish under the excellent leadership of Miss Lawrenson. So much so that an additional room was added for the older nursery children. Even with this, there is still a substantial waiting list.

PUBLIC BENEFIT

The trustees have complied with the duty contained in section 4 of the Charities Act 2006 relating to public benefit.

FINANCIAL REVIEW

Reserves Policy

The trustees have set a policy of retaining reserves equivalent to one term's staff salaries.

Principal funding sources

Principal funding source is school fee income.

Christian Schools Limited

Report of the Trustees
for the year ended 31st August 2021

FUTURE DEVELOPMENTS

SPORTS HALL – Financial prudence in the wake of Covid-19, unfortunately, stalled the project. However, with finances, as they are, quotations will be sought from five companies.

EYFS - Ensure that the governing body maintains effective oversight of the setting, holds leaders to account for the quality of care and education and contributes to developing the vision and strategy for the setting.

TEACHING & LEARNING - Improve pupils' knowledge, understanding and skills by adopting a more creative approach to the teaching of the curriculum. Improve pupils' progress and encourage their independence and initiative by providing more challenging and open-ended tasks.

ENRICHMENT - Improve pupils' achievements outside the formal curriculum and further their personal development by providing a broad range of extra-curricular activities and ensuring high levels of participation from all pupils.

GOVERNANCE - Improve the governance of the school.

TOWER TOTS - Further expansion to take advantage of the long waiting list.

Christian Schools Limited
Report of the Trustees
for the year ended 31st August 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping 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. They 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 so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

TRUSTEES' INDEMNITY ARRANGEMENTS

Individual indemnities have been provided to the directors, under which the company has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the company. These indemnities are Qualifying Third Party Indemnities Provisions as defined in Section 236 of the Companies Act 2006 and copies are available for inspection in the office during normal school hours.

AUDITORS

The auditors, Allen Mills Howard Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

This report of the trustees, approved by order of the board of trustees, as the company directors, on 26th September 2022 and signed on the board's behalf by:

Mr Daniel Oxley – Trustee

Report of the Independent Auditors to the Members of
Christian Schools Limited

Opinion

We have audited the financial statements of Christian Schools Limited (the 'charitable company') for the year ended 31st August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other matter

The financial statements of the charitable company for the year ended 31st August 2020 were audited by another auditor who expressed an unmodified opinion on those statements on 18th May 2021.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit work, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We also considered potential financial or other pressures, opportunity and motivation for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management as well as a consideration of opinions formed on the school's provision of education by its regulators, such as the Independent Schools Inspectorate.

**Report of the Independent Auditors to the Members of
Christian Schools Limited**

Our responsibilities for the audit of the financial statements (continued)

We made enquiries of management with regards to compliance with applicable laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of the directors' meetings.

We addressed the risk of management override of internal controls including testing journals and evaluating whether there was evidence of bias by management that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentation or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr David Allen FCCA
for and on behalf of Allen Mills Howard Limited
Chartered Accountants
& Statutory Auditors
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

27th September 2022

Christian Schools Limited (Registered Number: 00810183)

Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31st August 2021

	Notes	2021 Unrestricted funds £	As restated 2020 Unrestricted funds £
INCOME FROM:			
Donations	2	29,154	150,916
Charitable activities			
School fees receivable	3	3,162,116	2,844,592
Other ancillary income	4	236,932	309,826
Other trading activities	5	6,527	39,333
Other		1,964	2,661
Total income		3,436,693	3,347,328
EXPENDITURE ON:			
Raising funds	7	23,843	53,863
Charitable activities		2,831,607	2,835,148
Total expenditure		2,855,450	2,889,011
NET MOVEMENT IN FUNDS		581,243	458,317
RECONCILIATION OF FUNDS			
Funds brought forward		1,797,018	1,298,556
Prior year adjustment	10	-	40,145
FUNDS CARRIED FORWARD	15	2,378,261	1,797,018

The Statement of Financial Activities includes all gains and losses recognised in the current and previous years.
All results relate to continuing operations.

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

Balance Sheet
At 31st August 2021

	Notes	2021 Unrestricted funds £	As restated 2020 Unrestricted funds £
FIXED ASSETS			
Tangible assets	11	1,881,191	1,937,081
CURRENT ASSETS			
Debtors	12	694,988	763,024
Cash at bank and in hand		807,546	334,908
		<hr/>	<hr/>
		1,502,534	1,097,932
CREDITORS			
Amounts falling due within one year	13	1,005,464	1,237,995
		<hr/>	<hr/>
NET CURRENT ASSETS/(LIABILITIES)		497,070	(140,063)
		<hr/>	<hr/>
NET ASSETS		2,378,261	1,797,018
		<hr/>	<hr/>
UNRESTRICTED FUNDS			
General	15	2,378,261	1,797,018
		<hr/>	<hr/>
TOTAL FUNDS		2,378,261	1,797,018
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual financial statements required by the Companies Act 2006 and those prepared for circulation to the members of the company.

The financial statements were approved by the Board of Trustees on 26th September 2022 and were signed on its behalf by:

Mr Daniel Oxley – Trustee

Tracey-Jane Beaumont – Trustee

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

Statement of Cash Flows
for the year ended 31st August 2021

	Notes	£	2021	£	As restated 2020	£	£
Cash generated by operating activities	20		728,698			487,410	
Cash flows from investing activities							
Purchases of tangible fixed assets			(4,675)			-	
			<hr/>			<hr/>	
Net cash flows from investing activities			(4,675)			-	
Cash flows from financing activities							
Loan repayments in year			(251,385)			(119,334)	
			<hr/>			<hr/>	
Net cash flows from financing activities			(251,385)			(119,334)	
			<hr/>			<hr/>	
Increase in cash and cash equivalents			472,638			368,076	
Cash and cash equivalents at the beginning of the year			334,908			(33,168)	
			<hr/>			<hr/>	
Cash and cash equivalents at the end of the year			807,546			334,908	
			<hr/>			<hr/>	

The notes form part of the financial statements

Christian Schools Limited (Registered Number: 810813)

Notes to the Financial Statements
for the year ended 31st August 2021

1. ACCOUNTING POLICIES

Charity information

Christian Schools Limited is a private company limited by guarantee. The company's registered number and registered office address can be found on the Company Information page. The presentation currency of the financial statements is the Pound Sterling (£).

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)", Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The review of the financial position, reserves level and future plans give the trustees confidence that the charity remains a going concern for the foreseeable future.

Income

Income from school fees represents fees earned in respect of tuition given during the year. Fees received or invoiced in advance are shown in creditors as deferred income. Fees receivable are stated after deducting bursaries and allowances granted by the school but include contributions received for grants. Local authority income is recognised in the Statement of Financial Activities in the year to which it relates. Voluntary income and donations are accounted for on a receivable basis.

Expenditure

Expenditure is charged to the income and expenditure account on an accruals basis. Cost of raising funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure associated with the objects of the School and both the direct costs and support costs relating to this activity. Governance costs include those incurred in the governance of the School and its assets and are primarily associated with constitutional and statutory requirements. All expenditure is stated inclusive of irrecoverable VAT.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office, IT, travel and marketing costs relating to the running of the school.

Tangible fixed assets

Tangible fixed assets are included at cost. Depreciation is provided at the following annual rates in order to write off each asset over its useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	2% reducing balance
Leasehold property improvements	2% reducing balance
Fixtures, fittings & computer equipment	15% reducing balance
Motor vehicles	20% reducing balance

Capital items costing less than £1,000 are written off as an expense as acquired.

Donated assets are included at fair value.

Stock

Stock, representing school uniforms, is stated at the lower of its recoverable amount less costs to sell and cost.

Debtors

Trade and other debtors are recognised at the settlement amount, less any provision for non-recoverability.

Prepayments are amounts paid during the financial which relate to future periods.

Notes to the Financial Statements - continued
For the year ended 31st August 2021

1. ACCOUNTING POLICIES – continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions 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 and provisions are recognised at their settlement amount after allowing for any trade discounts due. Deferred income relates to school fees invoiced during the year which relate to future periods. Concessionary loans are recognised at the amount received/repayable.

Taxation

As a registered charity, the company is exempt from income tax, corporation tax and capital gains tax, but not value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Government grants

Government grants are recognised on a receivable basis in the financial period to which the funding relates.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised on the Statement of Financial Position and are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Pensions

The school contributes to the Teachers' Pension Defined Benefits Scheme at rates set by the Scheme Actuary and advised to the school by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the school. The scheme is accounted for as a defined contribution scheme and contributions are accounted for when advised as due by the scheme administrator.

In addition, the company operates a defined contribution pension scheme for non-teaching staff. Contributions payable for the year are charged in the Statement of Financial Activities.

Critical accounting estimates and area of judgement

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

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Company Status

Christian Schools Limited is a company limited by guarantee. The members of the company are the Board of Governors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2021

2. DONATIONS

	2021	As restated 2020
	£	£
Grants received	20,821	150,916
Donations	8,333	-
	<hr/>	<hr/>
	29,154	150,916
	<hr/> <hr/>	<hr/> <hr/>

Grants received during the current and previous years consist of HMRC Coronavirus Job Retention Scheme Grants.

3. SCHOOL FEES RECEIVABLE

	2021	As restated 2020
	£	£
School fees	2,385,274	2,222,378
Tower Tots fees	775,263	597,181
LEA income	1,579	25,033
	<hr/>	<hr/>
	3,162,116	2,844,592
	<hr/> <hr/>	<hr/> <hr/>

4. OTHER ANCILLARY INCOME

	2021	As restated 2020
	£	£
Catering receipts	184,586	178,054
Trips, holidays and swimming	10,036	78,530
Transport	15,881	15,387
Twilight and holiday club	26,429	34,914
Student teacher income	-	2,941
	<hr/>	<hr/>
	236,932	309,826
	<hr/> <hr/>	<hr/> <hr/>

5. OTHER TRADING ACTIVITIES

	2021	As restated 2020
	£	£
Uniform shop	6,527	39,333
	<hr/>	<hr/>
	6,527	39,333
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the year ended 31st August 2021

6. STAFF COSTS

	2021	As restated 2020
	£	£
Wages and salaries	1,553,408	1,490,988
Social Security costs	130,110	123,914
Pension costs	182,791	190,692
Termination costs	19,384	6,453
	<hr/>	<hr/>
	1,885,693	1,812,047
	<hr/> <hr/>	<hr/> <hr/>

The total average monthly number of employees during the year was as follows:

	2021	As restated 2020
Principal	1	1
Teaching	27	28
Classroom assistants	6	6
Nursery and Twilight	25	28
Administration	5	6
Domestic and maintenance	8	6
	<hr/>	<hr/>
	72	75
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose emoluments exceed £60,000:

	2021	As restated 2020
£60,001 to £70,000	2	-
£80,000 to £90,000	1	1
£100,000 to £110,000	-	1
	<hr/>	<hr/>

Key Management Personnel

The Key Management Personnel of the charity in charge of directing and controlling, running and operating the charity on a day-by-day basis comprises the trustees, the head teacher and the school business manager. The total amount of employee benefits received by Key Management Personnel for their services to the charity during the year was £124,034 (2020: £115,901).

Trustees' Remuneration

In accordance with Clause 32 of the Memorandum and Articles of Association, no payment has been made for the benefit of trustees.

Trustees' expenses paid during year totalled £99 (2020: £340) and relate to travel costs.

Notes to the Financial Statements - continued
for the year ended 31st August 2021

7. EXPENDITURE

	Direct costs £	Support costs £	Total 2021 £	As restated 2020 £
Raising funds				
Uniform shop	602	-	602	47,920
Advertising	-	23,241	23,241	5,943
	<hr/>	<hr/>	<hr/>	<hr/>
	602	23,241	23,843	53,863
	<hr/>	<hr/>	<hr/>	<hr/>
Charitable activities				
Staff costs	1,885,693	-	1,885,693	1,810,694
Temporary staff	20,802	-	20,802	32,404
Catering expenditure	210,477	-	210,477	153,819
Transport	71,401	-	71,401	107,600
School equipment and purchases	37,185	-	37,185	28,478
Exam fees	9,651	-	9,651	7,639
Trips and extracurricular activities	7,067	-	7,067	70,297
Rent	50,963	-	50,963	46,716
Rates and water	19,527	-	19,527	23,146
Insurance	28,089	-	28,089	20,903
Light and heat	38,779	-	38,779	69,286
Motor and travel expenses	-	6,154	6,154	5,829
Equipment leasing	78,844	-	78,844	82,910
Property repair and maintenance	72,411	-	72,411	77,927
Telephone and internet	-	25,123	25,123	36,590
Printing, postage and stationery	-	12,443	12,443	10,875
Computers and software	-	46,308	46,308	52,482
Sundries	13,304	-	13,304	2,981
Staff training	4,324	-	4,324	3,239
Donations	-	-	-	2,300
Subscriptions	39,212	-	39,212	35,830
Legal and professional fees	58,579	-	58,579	12,352
Accountancy	5,400	-	5,400	5,900
Bad debts	(8,035)	-	(8,035)	(48,972)
Depreciation of tangible fixed assets	58,521	2,044	60,565	32,421
Governance costs (note 8)	14,327	-	14,327	9,879
Finance costs (note 9)	23,014	-	23,014	23,781
Loss on disposal of fixed assets	-	-	-	117,842
	<hr/>	<hr/>	<hr/>	<hr/>
	2,739,535	92,072	2,831,607	2,835,148
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure	2,740,137	115,313	2,855,450	2,889,011
	<hr/>	<hr/>	<hr/>	<hr/>

8. GOVERNANCE COSTS

	2021 £	As restated 2020 £
Auditors' remuneration	12,000	5,500
Subscriptions	1,528	4,379
Travel costs	799	-
	<hr/>	<hr/>
	14,327	9,879
	<hr/>	<hr/>

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2021

9. FINANCE COSTS

	2021	As restated 2020
	£	£
Bank charges and interest	11,345	14,196
Bank loan interest	11,112	9,038
Hire purchase interest	547	547
	<hr/>	<hr/>
	23,014	23,781
	<hr/>	<hr/>

10. PRIOR YEAR ADJUSTMENT

	2021	2020
	£	£
Reserves as originally stated at 1 st September 2019	-	1,298,556
Prior year adjustment	-	40,145
	<hr/>	<hr/>
Adjusted reserves at 1 st September 2019	-	1,388,701
	<hr/>	<hr/>

Amounts have been restated to account for adjustments that are required to the financial statements in order to present a true and fair view of the charitable company's financial position and financial performance in the these financial statements.

Adjustments to periods prior to 1st September 2019 relate to errors in the overstatement of trade creditors, the purchase of a vehicle on a finance lease, the disposal of a vehicle and the inclusion of previously unaccounted for bank transactions.

The resultant effect of these errors on the statement of financial position as at 31st August 2019 is an increase in the net book value of tangible fixed assets of £6,796, an increase in hire purchase creditors of £9,581, a reduction to trade creditors of £36,160 and an increase to bank and cash of £6,770.

The opening balances and comparative information in these financial statements relating to the year ended 31st August 2020 have been restated in order for the financial statements to show a true and fair view.

Adjustments to comparative information relate to the overstatement of income and understatement of creditors by £180,729 relating to school fees and school meals invoiced in July and August 2020 for the 2020/21 school year, an understatement of debtors amounting to £28,580 relating to unrecognised prepayments and accrued grant income and an understatement of bank balances and creditors amounting to £30,302 relating to the reversal of errors on the bank reconciliation.

Also adjusted for in the comparative information are amounts relating to the disposal of Fixtures, fittings and computers which had a carrying value of NBV of £117,842 and the reclassification of items of Fixtures, fittings and computers as Leasehold buildings which had the effect of increasing net book value of fixed assets and reducing expenditure by £64,642.

Notes to the Financial Statements - continued
for the year ended 31st August 2021

11. TANGIBLE FIXED ASSETS

	Freehold buildings £	Leasehold buildings £	Fixtures, fittings and computers £	Motor vehicles £	Totals
COST					
At 1 st September 2020 (as restated)	932,853	1,381,073	455,299	18,483	2,787,708
Additions	-	4,675	-	-	4,675
At 31st August 2021	932,853	1,385,748	455,299	18,483	2,792,383
DEPRECIATION					
At 1 st September 2020 (as restated)	165,089	348,472	325,941	11,125	850,627
Charge for year	15,355	20,894	22,272	2,044	60,565
At 31st August 2021	180,444	369,366	348,213	13,169	911,192
NET BOOK VALUE					
At 31st August 2021	752,409	1,016,382	107,086	5,314	1,881,191
At 31 st August 2020 (as restated)	767,764	1,032,601	129,358	7,358	1,937,081

Included in the net book value of £1,881,191 (2020: £1,937,081) are assets on finance lease of £4,946 (2020: £6,898).

Capital Commitments

At 31st August 2021 the charitable company had contracted capital commitments of £nil (31st August 2020: £nil).

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	As restated 2020
	£	£
Trade debtors	664,100	706,127
Prepayments and accrued income	30,888	56,897
	<hr/>	<hr/>
	694,988	763,024
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	As restated 2020
	£	£
Bank loans and overdrafts	-	66,979
Trade creditors	82,959	67,111
Social security & other taxation	30,183	28,141
Accruals and deferred income	884,714	884,607
Hire purchase	4,106	6,844
Other creditors	3,502	14,313
Concessionary loan	-	170,000
	<hr/>	<hr/>
	1,005,464	1,237,995
	<hr/> <hr/>	<hr/> <hr/>

Amounts included under hire purchase contracts are secured on the asset to which the lease relates.

Included in deferred income are the following amounts relating to school trips and tuition/nursery fees which relate to future years but have been invoiced or received as at the balance sheet date. They are therefore deferred and released to the Statement of Financial Activities in the period to which they relate.

The school has an overdraft facility with Barclays Bank PLC which is secured on the wooden classrooms and playing fields at Mill Lane, Rainhill.

Deferred income

Brought forward at 1 st September 2020	868,119
Utilised in year	(819,378)
Received this year	808,503
	<hr/>
Carried forward at 31st August 2021	857,244
	<hr/> <hr/>

Christian Schools Limited (Registered Number: 00810183)

Notes to the Financial Statements - continued
for the year ended 31st August 2021

14. BANK LOANS

An analysis of the maturity of the bank loan is given below:

	2021	As restated
	£	2020
		£
Amounts falling due within one year or on demand	-	66,979
	<u> </u>	<u> </u>

15. MOVEMENT IN FUNDS

	As restated B/fwd at 01.09.20 £	Income £	Expenditure £	C/fwd at 31.08.21 £
Unrestricted funds				
General fund	1,797,018	3,436,693	(2,855,450)	2,378,261
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,797,018	3,436,693	(2,855,450)	2,378,261
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Comparative net movement in funds are included above are as follows:

	B/fwd at 01.09.19 £	Income £	Expenditure £	C/fwd at 31.08.20 £
Unrestricted funds				
General fund – as previously stated	1,298,556	3,347,328	(2,889,011)	1,756,873
Prior year adjustment	40,145	-	-	40,145
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,338,701	3,347,328	(2,889,011)	1,797,018
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the year ended 31st August 2021

16. OPERATING LEASE COMMITMENTS

Total operating lease commitments are falling due as follows:

	2021	As restated
	£	2020
		£
Amounts falling due:		
Within one year	124,492	131,760
Between two and five years	231,384	283,268
After more than five years	1,745,488	1,796,451
	<hr/>	<hr/>
	2,101,364	2,211,479
	<hr/>	<hr/>

Lease payments recognised on the Statement of Financial Activities during the year were £78,844 (2020: £82,910).

17. RELATED PARTY TRANSACTIONS

The charitable company is controlled by the board of trustees.

There is a lease agreement between the Oxley family and the school for the leasing of land and buildings from which the school operate. Mr. Daniel Oxley is a trustee of the charitable company and a member of the Oxley family from whom the land and buildings are leased. Under the lease agreement, the charitable company is contracted to pay £50,963 annually to the Oxley family to lease the land and buildings. The lease expires on 29th November 2060. During the year, the charitable company paid £50,963 to the Oxley family for the leasing of land and buildings. These amounts are included in the Statement of Financial Activities.

Miss Rachel Oxley is the sister of trustee Mr. Daniel Oxley. During the year the charitable company repaid in full an unsecured, interest free loan to Miss Oxley. At the balance sheet date, the amount outstanding was £nil (2020: £170,000).

Included on the Statement of Financial Activities are motor expenses paid by the charitable company during the year on behalf of Miss Rachel Oxley amounting to £220 (2020: £216).

Mr. Alexander Dixon and Mrs Karen McCormack are trustees of the charitable company and during the year collectively paid school fees to the charitable company amounting to £37,520 (2020: £31,548).

The trustees, Ms Andrea Bingley and Ms Caitlin McNamara are members of the charitable company's Key Management Personnel. Mr. Marcus Taylor is the Company Secretary of the charitable company. Collectively these persons received employment benefits amounting to £192,290 (2020: £217,281), including receiving gifts from the charitable company during the year of £450 (2020: £nil).

Included on the Statement of Financial Activities are motor and travel expenses paid by the charitable company during the year on behalf of Ms Andrea Bingley amounting to £793 (2020: £278). The charitable company provides accommodation to company secretary Mr. Marcus Taylor with a cash equivalent value of £4,000 (2020: £4,000).

Included on the Statement of Financial Activities are lease and motor expenses paid by the charitable company during the year on behalf of Mr. Marcus Taylor amounting to £4,301 (2020: £4,295). The charitable company received £4,284 (2020: £4,284) from Mr. Marcus Taylor as contributions towards these costs.

Notes to the Financial Statements - continued
for the year ended 31st August 2021

18. PENSION SCHEMES

The School employees belong to two principal pension schemes: the Teachers' Pension Scheme (TPS) for its teaching staff, and NEST for non-teaching staff. The TPS is a defined benefit scheme and NEST is a money purchase scheme.

The pension charge for the year was £182,791 (2020: £190,692) and at the year end £3,451 (2020: £14,313) was outstanding.

The Teachers' Pension Scheme (TPS or scheme) is a statutory, unfunded, defined benefit occupational scheme, governed by the Teachers' Pensions Regulations 2010 (as amended), and the Teachers' Pension Scheme Regulations 2014 (as amended). These regulations apply to teachers in schools and other educational establishments, including academies, in England and Wales that are maintained by local authorities. In addition, teachers in many independent and voluntary-aided schools and teachers and lecturers in some establishments of further and higher education may be eligible for membership.

Membership is automatic for full-time teachers and lecturers and, from 1 January 2007, automatic too for teachers and lecturers in part-time employment following appointment or a change of contract. Teachers and lecturers are able to opt out of the TPS.

THE TEACHERS' PENSION BUDGETING AND VALUATION ACCOUNT

Although members may be employed by various bodies, their retirement and other pension benefits are set out in regulations made under the Superannuation Act (1972) and Public Service Pensions Act (2013) and are paid by public funds provided by Parliament. The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – contributions from members, along with those made by employers, are credited to the Exchequer under arrangements governed by the above Acts.

The Teachers' Pensions Regulations 2010 require an annual account, the Teachers' Pension Budgeting and Valuation Account, to be kept of receipts and expenditure (including the cost of pension increases). From 1 April 2001, the Account has been credited with a real rate of return, which is equivalent to assuming that the balance in the Account is invested in notional investments that produce that real rate of return.

VALUATION OF THE TEACHERS' PENSION SCHEME

As a result of the latest scheme valuation employer contributions were increased in September 2019 from a rate of 16.4% to 23.6%. Employers also pay a charge equivalent to 0.08% of pensionable salary costs to cover administration expenses.

The next valuation is expected to take effect in 2023.

A copy of the latest valuation report can be found on the Teachers' Pension Scheme website.

Notes to the Financial Statements - continued
for the year ended 31st August 2021

SCHEME CHANGES

In December 2018, the Court of Appeal held that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, gave rise to direct age discrimination and were therefore unlawful. The Supreme Court, in a decision made in June 2019, rejected the Government's application for permission to appeal the Court of Appeal's ruling and subsequently referred the case to an Employment Tribunal to determine a remedy which will need to be offered to those members of the two schemes who were subject of the age discrimination.

Since then, claims have also been lodged against the main public service schemes including the TPS. The Department has conceded those in line with the rest of the government. In July 2020 HM Treasury launched a 12-week public consultation which will provide evidence to support the delivery of an appropriate remedy for the affected schemes, including TPS.

A final remedy will be determined once the results of the consultation are established.

In December 2019, a further legal challenge was made against the TPS relating to an identified equalities issue whereby male survivors of opposite-sex marriages and civil partnerships are treated less favourably than survivors in same-sex marriages and civil partnerships. The Secretary of State for Education agreed not to defend the case. In June 2020, the Employment Tribunal recorded its findings in respect of the claimant. DfE is currently working to establish what changes are necessary to address this discrimination.

Any impact of these events will be taken into account when the next scheme valuation is implemented. This is scheduled to be implemented in April 2023, based on April 2020 data.

19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements and tax submissions.

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2021	As restated
	£	2020
		£
Net movement in funds	581,243	458,317
Adjustments for:		
Depreciation charges	60,565	32,421
Loss on disposal of tangible fixed assets	-	117,842
Interest payable	11,669	9,585
Decrease in stock	-	22,049
(Increase)/decrease in trade and other debtors	68,037	(94,304)
Decrease in trade and other creditors	(7,184)	(58,500)
	<hr/>	<hr/>
Net cash generated by operating activities	728,698	487,410
	<hr/> <hr/>	<hr/> <hr/>

CHRISTIAN SCHOOLS LIMITED

England & Wales - Charity number 526611

Accounts

Registered Company Number : 810183 (England and Wales)
REGISTERED CHARITY NUMBER: 526611

**Report of the Trustees and
Audited Financial Statements
for the year ended 31st August 2020
for
CHRISTIAN SCHOOLS LTD**

Bowers Limited
Chartered Certified Accountants & Statutory Auditor

Portal Business Centre, Dallam Lane

WARRINGTON

Cheshire

WA2 7LT

CHRISTIAN SCHOOLS LTD
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for the year ended 31st August 2020

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CHRISTIAN SCHOOLS LTD

Report of the Trustees for the year ended 31st August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year

The trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102))

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

810183 (England and Wales)

Registered Charity number

526611

Registered office

Tower College
Mill Lane
Rainhill
Merseyside
L35 6NE

Trustees

[Daniel Oxley](#)
[Alexander Dixon](#)
[Carol Walpole](#)
[Celia Parr](#)
[Karen McCormack](#)
[Jason Pulford](#)

Company Secretary

[Marcus Taylor](#)

Auditors

Bowyers Limited
Chartered Certified Accountants & Statutory Auditor
Portal Business Centre, Dallam Lane
WARRINGTON. WA2 7LT

CHRISTIAN SCHOOLS LTD

Report of the Trustees for the year ended 31st August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank plc
11th Floor
20 Chapel St
LIVERPOOL
L3 9AG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Induction and training of new trustees

On appointment new trustees are required to undertake an induction and training programme to help them make a positive contribution to the school process.

Organisational structure

The Board of trustees are responsible for the overall policies and strategy of the company. Day to day management is undertaken by the school principal.

Related parties

Related party details and transactions are shown in the notes to the accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To establish and carry on a school for girls and boys up to the age of sixteen and to supply a sound spiritual, classical, scientific and general education.

The aim of the school is to provide a rounded education that will provide pupils with the skills necessary to achieve their maximum potential; to provide teachers with a rewarding environment in which to work and to make available the school facilities to the wider community.

The school has a policy of offering academic and music scholarships to both internal and external candidates. Bursaries are also offered to parents who find themselves in financial difficulties or who cannot afford the full fees. Pupils aged three and four are eligible for the Early Years' Grant and funding is made available for statement pupils by two local authorities. Pupils with special needs are welcomed and the school has good links with and support from local authorities.

CHRISTIAN SCHOOLS LTD

Report of the Trustees for the year ended 31st August 2020

OBJECTIVES AND ACTIVITIES

Significant activities

The academic year from September 2019 to July 2020 has been a year unlike any other. A year in which the vagaries of Covid-19 wreaked havoc across all areas of school life. But, as it is said "What doesn't break you makes you stronger". And stronger we certainly are. The unwavering commitment of staff has meant that we remain strong to thrive again.

Before the pandemic reached lockdown stage the school enrichment programme was in full flow. Our Facebook page, used primarily to celebrate the children's achievement became increasingly popular and had a marked impact on the promotion of the school. Activities such as: STEAM Physics' projects, Model United Nations, Lower School nature club, Pre-prep Graduation Day, Duke of Edinburgh Award, House Sports Competition, ISA Football Competition and Grand Designs as well as many more were showcased and illustrate the amazing depth of life at Tower College. Unfortunately, some of these along with our annual ski trip and residential trip to Lockerbie Manor fell victim to lockdown and subsequent government restrictions. We look forward to introducing a new outstanding enrichment programme when restrictions ease

Though our GCSE results were teacher assessed and not reported in the usual way, they were still excellent. 51% were grades 7-9 with 16% being at the revered Grade . Over 98% were grades 4-9

The accounts show a healthy balance sheet. However this must be viewed in the context of a substantial staff restructure, CJRS / Furlough grants and staff who continued to work accepting a 20% cut in salary

Public benefit

The trustees have complied with the duty contained in section 4 of the Charities Act 2006 relating to public benefit.

FINANCIAL REVIEW

Reserves policy

The trustees have set a policy of retaining reserves equivalent to one term's staff salaries.

Principal funding sources

Principal funding source is school fee income.

FUTURE DEVELOPMENTS

SPORTS HALL - Planning permission has been granted for a much needed addition to the school. Quotations are now being sought from five companies.

TEACHING & LEARNING - With an impending EQI inspection the school is looking to implement dedicated members of staff across the departments to ensure a whole school approach to curriculum development

WELL BEING - To implement a full strategic programme for pupils and staff - even more vital considering Covid-19 whose extent on mental health is as yet unknown.

CPD - We see this as a catalyst to whole school improvement. We have some exceptional staff who will make a real difference

CHRISTIAN SCHOOLS LTD

Report of the Trustees for the year ended 31st August 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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. They 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 so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bowyers Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees and signed on its behalf by:

.....
Mr Daniel Oxley - Trustee

Date : 18/05/2021

Report of the Independent Auditors to the Members of Christian Schools Ltd

We have audited the financial statements of Christian Schools Ltd for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page four, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 19 to the financial statements

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Report of the Independent Auditors to the Members of
Christian Schools Ltd**

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**David Clive Bowyer FCCA MAAT (Senior Statutory Auditor)
for and on behalf of Bowyers Limited**

Chartered Certified Accountants & Statutory Auditor
Portal Business Centre, Dallam Lane
WARRINGTON. WA2 7LT

Date : 18/05/2021

CHRISTIAN SCHOOLS LTD

**Statement of Financial Activities
for the year ended 31st August 2020**

	Notes	2020 Unrestricted Fund £	2019 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Activities for generating funds	2	<u>3,506,803</u>	<u>3,532,786</u>
RESOURCES EXPENDED			
Cost of Generating Funds			
Cost of generating income	3	2,368,516	2,764,277
Charitable Activities			
School Running Costs	4	503,851	558,526
Governance Costs			
	6	23,752	32,544
Total Resources Expended		<u>2,896,119</u>	<u>3,355,347</u>
NET (OUTGOING) / INCOMING RESOURCES		610,684	177,439
RECONCILIATION OF FUNDS			
Total Funds brought forward		1,298,556	1,121,117
TOTAL FUNDS CARRIED FORWARD		<u>1,909,240</u>	<u>1,298,556</u>

CHRISTIAN SCHOOLS LTD

**Balance Sheet
As at 31 August 2020**

		2020 Unrestricted Fund £	2019 Total Funds £
	Notes		
FIXED ASSETS			
Tangible assets	10	1,984,766	2,080,548
CURRENT ASSETS			
Stocks		0	22,049
Debtors	11	734,444	668,721
Cash at Bank and in Hand		287,738	-
		1,022,182	690,770
CREDITORS			
Amounts falling due within one year	12	(849,608)	(1,128,773)
NET CURRENT ASSETS		172,574	(438,003)
TOTAL ASSETS LESS CURRENT LIABILITIES		2,157,340	1,642,545
CREDITORS			
Amounts falling due after more than one year	13	(248,100)	(343,989)
NET ASSETS		1,909,240	1,298,556
FUNDS			
Unrestricted funds	16	1,909,240	1,298,556
		1,909,240	1,298,556

CHRISTIAN SCHOOLS LTD

Balance Sheet (continued)

As at 31 August 2020

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 - effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements were approved by the Board of Trustees and were signed on its behalf by

.....
Mr Daniel Oxley -Trustee

Date : 18/05/2021

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements
for the year ended 31st August 2020

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and Buildings - 2% on cost

Furniture and Equipment etc - 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements - continued
for the year ended 31st August 2020

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The school participates in a multi employer pension scheme, namely the government's Teachers Pension Defined Benefits Scheme, for its teaching staff. The pension liability is the responsibility of the scheme. As a result it is not possible to identify the assets and liabilities of the scheme that are attributable to the school.

2. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Tuition and registration fees	2,311,764	2,362,500
Meals	244,404	273,379
Transport	15,387	18,220
Uniform Sales	39,270	61,771
Swimming, Day Trips & Holidays	76,749	70,639
Twilight & Holiday Club	34,914	47,099
Tower Tots Income	649,731	695,851
Donations	-	630
Miscellaneous Income	134,584	2,697
	<u>3,506,803</u>	<u>3,532,786</u>

3. COSTS OF GENERATING VOLUNTARY INCOME

	2020	2019
	£	£
Staff Costs	1,873,400	2,082,261
Direct Running Costs	495,116	682,016
	<u>2,368,516</u>	<u>2,764,277</u>

4. CHARITABLE ACTIVITIES COSTS

	2020	2019
	£	£
School Running Costs		
Direct Costs	342,412	358,574
Support Costs (see note 5)	161,439	199,952
Totals	<u>503,851</u>	<u>558,526</u>

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements - continued
for the year ended 31st August 2020

5. SUPPORT COSTS

	2020	2019
	£	£
School Running Costs		
Management	80,273	68,665
Finance	81,166	131,287
Totals	161,439	199,952

6. GOVERNANCE COSTS

	2020	2019
	£	£
Accountancy	5,900	5,900
Legal & Professional fees	12,352	21,144
Auditors Remuneration	5,500	5,500
	23,752	32,544

7. NET INCOMING / (OUTGOING) RESOURCES

Net resources are stated after charging / (crediting)

	2020	2019
	£	£
Auditors Remuneration	5,500	5,500
Depreciation - owned assets	95,783	109,114
Hire of Plant and Machinery	89,123	113,664
Other Operating leases	49,371	55,210
	49,371	55,210

8. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustee remuneration nor other benefits for either the current or preceeding financial year

Trustees Expenses

	2020	2019
	£	£
Total	687	1,540

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements - continued
for the year ended 31st August 2020

9. STAFF COSTS

	2020	2019
	£	£
Wages & Employer National Insurance	1,684,186	1,906,840
Pensions	189,214	175,421
	<u>1,873,400</u>	<u>2,082,261</u>

	2020	2019
Principal	1	1
Teaching Staff	28	30
Classroom Assistants	6	9
Nursery & "Twilight" Staff	28	26
Administration Staff	6	8
Domestic and Maintenance Staff	6	8
	<u>75</u>	<u>82</u>

The number of employees whose emoluments fell within the following bands was:

	2020	2019
£70,001 - £80,000	1	1
	<u>1</u>	<u>1</u>

In addition in the current and previous year the higher paid employees referred to above accrued benefits under the TPS scheme.

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements - continued
for the year ended 31st August 2020

10. TANGIBLE FIXED ASSETS

	Land and Buildings £	Furniture & Equipment £	Totals £
COST			
At 01 September 2019	2,167,279	1,221,514	3,388,793
Additions	-	-	-
At 31 August 2020	<u>2,167,279</u>	<u>1,221,514</u>	<u>3,388,793</u>
DEPRECIATION			
At 01 September 2019	466,640	841,605	1,308,245
Charge for year	34,153	61,629	95,782
At 31 August 2020	<u>500,793</u>	<u>903,234</u>	<u>1,404,027</u>
NET BOOK VALUE			
At 31 August 2020	<u>1,666,486</u>	<u>318,280</u>	<u>1,984,766</u>
At 31 August 2019	<u>1,700,639</u>	<u>379,909</u>	<u>2,080,548</u>

The Company's Freehold and Leasehold Land and Buildings was revalued on 31st January 2011 by Carter Jonas Chartered Surveyors on an existing use open market value basis.

The carrying value of these assets at historic cost was £3,023,502

Revalued Amount £1,385,000

Comparable Historic Cost and Depreciation value

Cost 3,023,502

Depreciation

At 01 September 2019 1,019,814

Charge for Year 40,074

At 31 August 2020 1,059,888

Net Historical Cost Value 1,963,614

At 31 August 2019 2,003,688

The trustees are not aware of any material impairment in the carrying value of the assets since the last valuation was undertaken.

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements - continued
for the year ended 31st August 2020

11. DEBTORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade Debtors	706,127	668,721
Other Debtors	28,317	-
	<u>734,444</u>	<u>668,721</u>

12. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank Loans and Overdrafts	-	39,938
Trade Creditors	103,272	125,313
PAYE Creditor	28,141	60,404
Other Creditors	718,195	903,118
	<u>849,608</u>	<u>1,128,773</u>

13. CREDITORS : AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank Loans	78,100	106,997
Other Creditors	170,000	236,992
	<u>248,100</u>	<u>343,989</u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2020	2019
	£	£
Expiring		
Between one and five years	89,123	113,664
In more than five years	49,371	55,210
	<u>138,494</u>	<u>168,874</u>

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements - continued
for the year ended 31st August 2020

15. SECURED DEBTS

The following secured debts are included within creditors

	2020	2019
	£	£
Bank Overdraft	-	39,938
Bank Loan	78,100	106,997
	78,100	146,935

Bank borrowings are secured by a fixed and floating charge over all assets of the company in favour of Barclays Bank plc.

16. MOVEMENT IN FUNDS

	At 01.09.19	Movement	At 31.08.20
	£	£	£
Unrestricted Funds			
General Fund	1,298,556	610,684	1,909,240
TOTAL FUNDS	1,298,556	610,684	1,909,240

Net movement in funds is as follows

	Incoming Resources	Resources Expended	Movement
	£	£	£
Unrestricted Funds			
General Fund	3,506,803	2,896,119	610,684
TOTAL FUNDS	3,506,803	2,896,119	610,684

CHRISTIAN SCHOOLS LTD
Notes to the Financial Statements - continued
for the year ended 31st August 2020

17. PENSION COMMITMENTS

The teachers pension scheme (TPS) is a statutory, multi employer, contributory, final salary scheme. The regulations under which TPS operates are the Teachers' Pension Regulations 1997, as amended.

These regulations apply to teachers in schools and other educational establishments in England and Wales maintained by local education authorities and also to teachers in many independent and voluntary aided schools and establishments of further and higher education

Teachers are able to opt out of the TPS

Employer contributions to the TPS are determined externally at a level set to meet the scheme's ongoing commitments. Deficits and surpluses are not known to the company. The company has no liability for deficits.

The scheme falls within the defined benefit pension rules, however Financial Reporting Standards allow certain defined benefit pension schemes to be exempt from the disclosures required by such a scheme. This is applicable to the company's scheme and accordingly disclosures are made in accordance with those required of a defined contribution scheme.

The company also operates a defined contribution pension scheme on behalf of other (non-teaching) employees. Contributions are held independently by the National Employer Savings Trust,

In both cases the pension cost shown in the accounts represents the contributions payable by the company.

18. RELATED PARTY TRANSACTIONS

Mr Daniel Oxley (Trustee) and Miss Rachel Oxley (his sister) are members of the Oxley family with whom the company has entered into a tenancy agreement for the leasehold premises

An annual rental of £50,963 is payable by the charity.

19. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

CHRISTIAN SCHOOLS LTD
Detailed Statement of Financial Activities
for the year ended 31st August 2020

	2020	2019
	£	£
INCOMING RESOURCES		
Activities for Generating Funds		
Tuition and registration fees	2,311,764	2,362,500
Meals	244,404	273,379
Transport	15,387	18,220
Uniform Sales	39,270	61,771
Swimming, Day Trips & Holidays	76,749	70,639
Twilight & Holiday Club	34,914	47,099
Tower Tots Income	649,731	695,851
Donations	-	630
Miscellaneous Income	134,584	2,697
Total incoming resources	<u>3,506,803</u>	<u>3,532,786</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages & Employer National Insurance	1,684,186	1,906,840
Pensions	189,214	175,421
Direct Running Costs	495,116	682,016
	<u>2,368,516</u>	<u>2,764,277</u>
Charitable activities (School Running Costs)		
Equipment Leasing	89,123	113,664
Property Repair & Maintenance	78,018	64,055
Rent	49,371	55,210
Rates and water	23,146	17,349
Insurance	27,249	23,171
Light and heat	69,285	59,972
Sundries	2,981	10,639
Staff Training	3,239	14,514
	<u>342,412</u>	<u>358,574</u>
Governance costs		
Accountancy	5,900	5,900
Legal & Professional fees	12,352	21,144
Auditors Remuneration	5,500	5,500
	<u>23,752</u>	<u>32,544</u>

CHRISTIAN SCHOOLS LTD

Detailed Statement of Financial Activities for the year ended 31st August 2020

	2020 £	2019 £
Support costs		
Management		
Trustees' travelling expenses	687	1,540
Telephone	28,915	28,996
Postage and stationery	759	471
Advertising	5,943	5,104
Donations	2,300	891
Subscriptions	41,669	31,663
	<u>80,273</u>	<u>68,665</u>
Finance		
Bank charges & interest	34,355	25,604
Bad Debt Provision	(48,972)	(3,431)
Depreciation of tangible fixed assets	95,783	109,114
	<u>81,166</u>	<u>131,287</u>
Total resources expended	2,896,119	3,355,347
	<u><u>610,684</u></u>	<u><u>177,439</u></u>
Net (expenditure) / income		