

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

**Report of the Trustees and**  
**Audited Financial Statements for the year ended 31<sup>st</sup> 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**  
**Contents of the Financial Statements**  
**for the year ended 31<sup>st</sup> August 2023**

	Page
Report of the Trustees	1 – 19
Report of the Independent Auditors	20 - 22
Statement of Financial Activities	23
Balance Sheet	24
Statement of Cash Flows	25
Notes to the Financial Statements	26 - 39

**Christian Schools Limited**

**Report of the Trustees**  
**for the year ended 31<sup>st</sup> 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  
11<sup>th</sup> Floor  
20 Chapel Street  
Liverpool  
L3 9AG

**Solicitors**

Harper Jones Limited  
13<sup>th</sup> Floor  
Piccadilly Plaza  
Manchester  
M1 4BT

**Christian Schools Limited**  
**Report of the Trustees**  
**for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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.



**Christian Schools Limited**  
**Report of the Trustees**  
**for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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**

<b>Grades</b>	<b>Tower College (%)</b>	<b>National Average (%)</b>
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.

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

**Results by Subject**

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

**Christian Schools Limited**  
**Report of the Trustees**  
**for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 4<sup>th</sup> 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](http://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

4<sup>th</sup> June 2024



**Christian Schools Limited (Registered Number: 00810183)**

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

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

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 31<sup>st</sup> August 2023**

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

The financial statements were approved by the Board of Trustees on 4<sup>th</sup> 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 31<sup>st</sup> August 2023**

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

**Notes to the statement of cash flows for the year ended 31<sup>st</sup> August 2023**

**A. Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash at bank and in hand	<u><b>1,939,609</b></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><b>1,488,136</b></u>	<u><b>451,473</b></u>	<u><b>1,939,609</b></u>

The notes form part of the financial statements

**Christian Schools Limited (Registered Number: 810813)**

**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> August 2023**

**2. DONATIONS**

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

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

**3. SCHOOL FEES RECEIVABLE**

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

**4. OTHER ANCILLARY INCOME**

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

**Christian Schools Limited (Registered Number: 00810183)**

**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> 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/>

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/>

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 31<sup>st</sup> August 2023**

**6. EXPENDITURE**

	Direct costs	Support costs	Total 2023	Total 2022
	£	£	£	£
<b>Raising funds</b>				
Advertising	-	12,308	12,308	10,596
	-	12,308	12,308	10,596
<b>Charitable activities</b>				
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
<b>Total expenditure</b>	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 31<sup>st</sup> August 2023**

Comparatives for prior year

	Direct costs	Support costs	Total 2022
Raising funds	£	£	£
Advertising	-	10,596	10,596
	<hr/>	<hr/>	<hr/>
	-	10,596	10,596
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
	2,693,630	316,318	3,009,948
	<hr/>	<hr/>	<hr/>
Total expenditure	2,693,630	326,914	3,020,544
	<hr/>	<hr/>	<hr/>

**Christian Schools Limited (Registered Number: 00810183)**

**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> August 2023**

**7. GOVERNANCE COSTS**

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

**8. FINANCE COSTS**

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

**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> August 2023**

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold buildings</b>	<b>Leasehold buildings</b>	<b>Fixtures, fittings and computers</b>	<b>Motor vehicles</b>	<b>Totals</b>
<b>COST</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> 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/>
<b>At 31<sup>st</sup> August 2023</b>	<b>932,853</b>	<b>1,205,759</b>	<b>518,463</b>	<b>16,488</b>	<b>2,673,563</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 <sup>st</sup> 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/>
<b>At 31<sup>st</sup> August 2023</b>	<b>210,239</b>	<b>204,284</b>	<b>386,922</b>	<b>13,322</b>	<b>814,767</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
<b>At 31<sup>st</sup> August 2023</b>	<b>722,614</b>	<b>1,001,475</b>	<b>131,541</b>	<b>3,166</b>	<b>1,858,796</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> August 2022	737,361	899,472	114,244	4,251	1,755,328
	<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).

**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> August 2023**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

**Christian Schools Limited (Registered Number: 00810183)**

**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> August 2023**

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

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

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

**13. MOVEMENT IN FUNDS**

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

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

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

**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> August 2023**

Minimum lease payments fall due as follows:

Lease payments recognised in the Statement of Financial Activities during the year amounted to £98,759 (2022: £122,312).

**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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.



**Notes to the Financial Statements - continued**  
**for the year ended 31<sup>st</sup> August 2023**

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

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