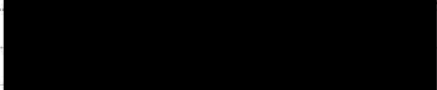

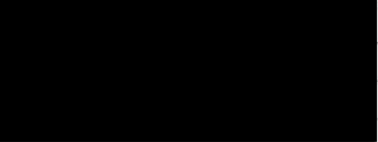


OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2							
Report to the trustees/members of	Mannafields Christian Education Association						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2023	to	31	07	2024
Set out on pages	1-8						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	24 04 2025	
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

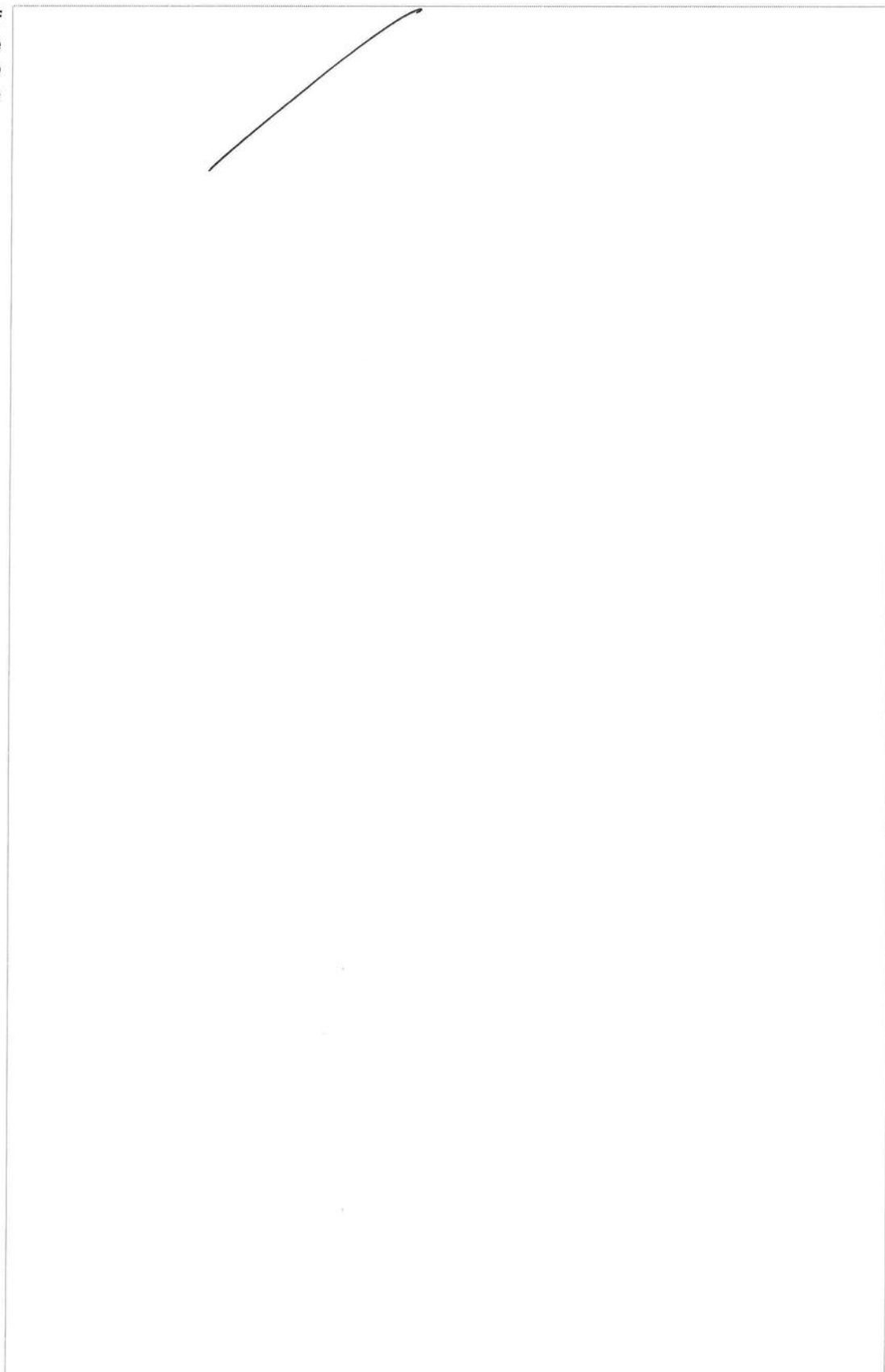
*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

A large, empty rectangular box intended for the examiner to provide details of any items they wish to disclose. A single, thin, dark diagonal line is drawn across the top-left corner of the box, starting from the left edge and extending towards the top edge.

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						restated
Donations	£ 69,808				£ 69,808	£ 61,848
Legacies					£ -	
Grants					£ -	
Receipts from fundraising activities	£ 279				£ 279	£ 607
Gross trading receipts					£ -	
Income from investments other than land and buildings					£ -	
Rents from land & buildings					£ -	
Gross receipts from other charitable activities	£ 61,248				£ 61,248	£ 62,698
					£ -	
A1 Sub total	£ 131,335	£ -	£ -	£ -	£ 131,335	£ 125,153
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	131,335	-	-	-	131,335	125,153
A3 Payments						
Expenses for fundraising activities	£ -				£ -	£ -
Gross trading payments					£ -	£ -
Investment management costs					£ -	£ -
Payments relating directly to charitable activities	£ 132,068				£ 132,068	£ 122,900
Grants and donations					£ -	
Governance costs:					£ -	
Audit / independent examination	£ 50				£ 50	£ 50
Preparation of annual accounts					£ -	
Legal costs					£ -	
Other					£ -	
					£ -	
A3 Sub total	£ 132,118	£ -	£ -	£ -	£ 132,118	£ 122,950
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	132,118	-	-	-	132,118	122,950
Net receipts / (payments)	(783)	-	-	-	(783)	2,203
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(783)	-	-	-	(783)	2,203

B1 Cash funds

B2 Investments

B3 Other assets

B4 Liabilities

B5 Contingent liabilities

**Signed by one or two trustees
on behalf of all the trustees**

Signature

Print Name

Date of approval

6th June 2025


C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

All funds were used to provide Christian education for the pupils of Mannafields Christian School

[illegible]

C3a Trustee remuneration		
--------------------------	--	--

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
-----------------------------	---	---

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
----------------------	--

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bursary support	£ 38,246				£ 38,246	£ 35,164
Donations	£ 28,382				£ 28,382	£ 26,684
Gift Aid	£ 3,179				£ 3,179	
					-	
Total	69,808	-	-	-	69,808	61,848

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	restated Total last period to nearest £
Parental contributions	£ 61,248				£61,248	£62,698
					£0	
					£0	
					-	
					-	
Total	61,248	-	-	-	61,248	62,698

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fees	£ 2,219				£ 2,219	£ 2,644
Insurance	£ 973				£ 973	£ 969
Pension & Salary	£ 101,047				£ 101,047	£ 95,416
Rents/Rates	£ 17,540				£ 17,540	£ 17,340
Stationery/Photocopies	£ 1,692				£ 1,692	£ 1,601
Teaching Resources	£ 379				£ 379	£ 674
Telephone	£ 619				£ 619	£ 612
Utilities	£ 128				£ 128	
Bank charges	£ 255				£ 255	£ 297
Building	£ 3,107				£ 3,107	£ 258
Training	£ 642				£ 642	£ 555
Miscellaneous	£ 348				£ 348	
Cleaning	£ 1,386				£ 1,386	£ 332
Travel					£ -	
PVG					£ -	£ 18
Camp	£ 1,733				£ 1,733	£ 1,584
Loan repayment					£ -	£ 500
Cash					£ -	£ 100
Total	132,068	-	-	-	132,068	122,900

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	# Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period restated
Receipts						
Donations	£ 69,808				£ 69,808	£ 61,848
Legacies	£ -				£ -	£ -
Grants	£ -				£ -	£ -
Receipts from fundraising activities	£ 279				£ 279	£ 607
Gross trading receipts	£ -				£ -	£ -
Income from investments other than land and buildings	£ -				£ -	£ -
Rents from land & buildings	£ -				£ -	£ -
Gross receipts from other charitable activities	£ 61,248				£ 61,248	£ 62,698
Sub total	131,335	-	-	-	131,335	125,153
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	131,335	-	-	-	131,335	125,153
Payments						
Expenses for fundraising activities	£ -				£ -	£ -
Gross trading payments	£ -				£ -	£ -
Investment management costs	£ -				£ -	£ -
Payments relating directly to charitable activities	£ 132,068				£ 132,068	£ 122,900
Grants and donations	£ -				£ -	£ -
Governance costs:	£ -				£ -	£ -
Audit / independent examination	£ 50				£ 50	£ 50
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Sub total	132,118	-	-	-	132,118	122,950
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	132,118	-	-	-	132,118	122,950
Net receipts / (payments)	(783)	-	-	-	(783)	2,203
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(783)	-	-	-	(783)	2,203
Nature and purpose of funds						
Used to meet the aims of the charity.						

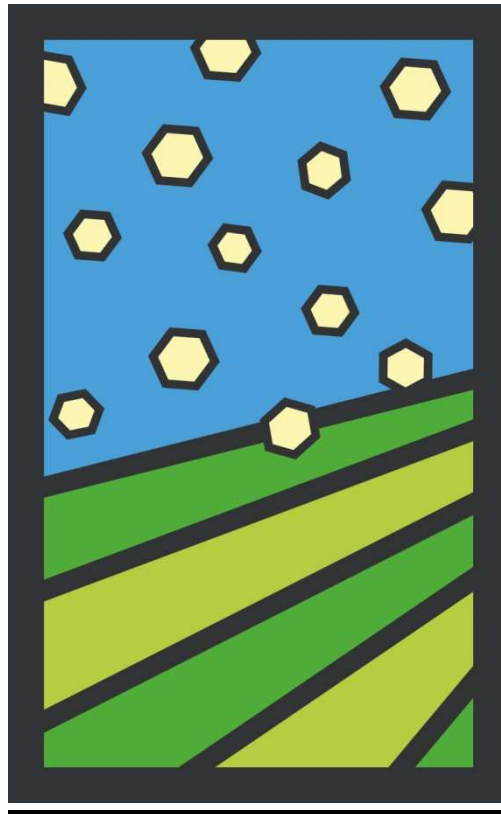
Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

There were no restricted funds



MANNAFIELDS CHRISTIAN EDUCATION
ASSOCIATION

Trustees' Report and Financial Statements for the
Year Ending 31st July 2024

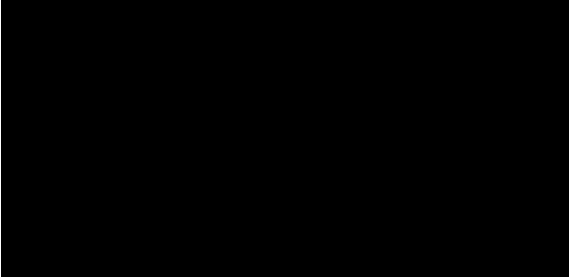


Reference and administrative details

Address

151 London Road, Edinburgh, EH7 6AE

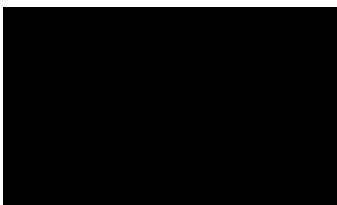
Trustees



Bankers

Clydesdale Bank plc, 54 Court Street
Haddington, EH41 3AF

Independent Examiner



Report of the Trustees

The Trustees are pleased to present their report with the financial statements of the association for the year ending 31st July 2024.

Status of Charity and Governing Document

The association is an unincorporated Scottish Charity (SC006202) and is recognised by HM Revenue and Customs under reference number CR44039.

Risk Management

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

The main risk that the charity faces is ensuring that they receive sufficient funding to continue with their objectives and ongoing activities.

Principal Funding Sources

Fees amount to about one third of our income. In addition, MCEA receives funds from individual supporters and the John Knox Foundation in The Netherlands.

We fix our budget annually and regularly review actual expenditure against income. All trustees are encouraged to be active in fundraising..

Reserves Policy

MCEA have not implemented a formal reserve policy mainly because there are not enough funds to set aside a reserve and because we try to use all receipts for our charitable activities without aiming to build up reserves. Nevertheless, we generally have enough funds in hand for the next few months. In the event of financial difficulties, we have a good understanding with the people we employ, who see their jobs as a vocation. Information on the funds available at the end of 2024 are shown in balance sheet, below.

Future Plans

We will continue to carry out the charity's aims and objectives, by continuing to run Mannafields Christian School in Edinburgh and looking for other ways we can benefit the community we are part of, while at the same time supporting others involved in Christian education in Scotland.

We are hoping to expand the school into secondary 3 in August 2025.

A SCIO has now been set up and over the coming year we will transferring everything to the SCIO and dissolving the unincorporated association.

Structure, Governance and Management

The association consists of members who accept all the provisions of the Trust Deeds and associate members who wish to participate in the activities of the trust but do not accept all the provisions of the Trust Deeds.

The association is governed by board members who are appointed by the members of the association.

██ resigned from the board of trustees on the 6th February 2025.

Objectives and activities

The board employs paid teaching staff to carry out the stated aim of the association to provide Christian education to the children of the members, and associate members, in Mannafields Christian School.

Detailed reports of the achievements and performance are provided below.

Achievements and performance

See reports below:

Report from the Chair

The school year 2023-24 was the 37th year of Mannafields. Thanks to [REDACTED], who are stepping down from the board, and whose input over the years has been greatly appreciated.

Our head teacher took on the role at the start of the academic year we're looking at, and we have all noticed the enthusiasm he has for Mannafields. We continue to be grateful for the support of our Dutch friends. The organisation originally known as Friends of Mannafields has now become the John Knox Foundation, supporting Mannafields, Providence (in Stornoway), and Melville-Knox schools in Glasgow, Aberdeen, and near Inverness.

Personal thanks to everyone who provided support through the time as Chair of the association.

Headteacher's Report

The Headteacher has been supported during the year by the:

- Teaching staff
- Key support staff
- Parent helpers
- The Board that gives of its valuable time, both executively and practically

During the year there have been opportunities to learn:

- The "Mannafield's way"
- How to be a primary level (science) teacher
- How to engage with parents when things are going well, or not so well
- To engage with a diverse range of people
- That when I get things wrong, I am encouraged by those around me to evaluate and learn from my mistakes
- That parents are pivotal to the success of the children, here at Mannafields

The School Improvement Plan (SIP) has been developed further with input from Scottish Education Link Inspector. The SIP is now compliant with HGIOS 4 standards with key changes to:

- Effective Use of Assessment
- Transitions
- Wellbeing, Equality and Inclusion
- Raising Attainment and Achievement

There have been highs and lows but overall

Overall, 2023-2024 has been a year of system upgrades and preparation for a bigger school (e.g. expanding Secondary provision).

The school received a gift of 40 computers in a charging station and technical support from our Dutch supporters. The computers filled a desperate need in the school and the pupils and staff are very grateful for the generosity of our Dutch friends.

The school put on the annual Christmas play. This year the play was called Silent Night, a musical about how the famous carol came to be written. The play was performed on the 20th December in the Willowbrae Parish Church.

Teachers' Reports

Juniors and Seniors

The juniors and seniors enjoyed a good year of learning in a number of areas. The year started with 12 juniors and five seniors.

A new development this year was introducing Korean as a subject. Lessons started in August 2023. We were fortunate to get the support of the Korean Institute, funded by the South Korean government, who sent a teacher to teach the pupils and supplied the school with text books. The pupils made good progress through the year and when delegates from the Korean Institute visited the school, they were impressed with the pupils' engagement with the Korean language and culture. They are learning to read and speak Korean and have tasted Korean foods and tried on the national costume.

Some highlights of the year included the following.

On 4th June a visiting teacher did a fun Maths lesson with the junior and senior pupils which was thoroughly enjoyed by all.

We were visited by a large group of students from Hoornbeck College in the Netherlands who had raised money for Christian schools in Scotland.

The annual camp took place in June for the junior and senior pupils and was held at Canty Bay near North Berwick. Our chaplain based his talks on the Chariot's of Fire and the pupils had a great time learning skills such as fire making, hill walking and rock pooling,

The Beach Trip was held on the 25th June at Gullane Beach. Pupils and families spent the day swimming, building sandcastles, climbing sand dunes and having fun.

Sports Day which took place on June 19th and was held at Holyrood Park. Pupils competed against each other in a number of different races and activities.

The school year ended with graduation where the pupils shared with the parents and supporters some of what they had learnt during the year. It was also a sad farewell to those that were graduating and leaving the school.

Infants class

We started with a total of 8 pupils. The year started with a focus on God's creation, His creating power and His majesty as Creator of the universe. The pupils learned about the solar system and had a visit to Dynamic Earth on the 13th of September.

One of the biggest highlights of the first term was a visit to Grey Friars Church on September 21st for an organ concert. We had learned about the instrument as we listened to Haydn's 'The Heavens are Telling', and had the opportunity to attend a free, lunch time concert. The pupils were enthralled by the experience and so well behaved that the organizers made a point of praising them right after the performance. The class received a gift from them, a box of shortbread biscuits to share.

The pupils usually do a fair amount of core subject work at their desks, with jotters or worksheets, we also incorporate a lot of learning through movement and games. Pupils went on hunts for words, or played mini-loco games for maths or phonics re-enforcements, and many other interactive and hands-on learning activities.

After learning about the post office the pupils wrote letters to the King, which they posted together. Unfortunately, we have, as of today not received an answer to our letters.

On March 20th we had a visit from [REDACTED], a dental hygienist. March 7th was World Book Day, which is always a lot of fun for the pupils and staff alike. One of our pupils in the Infant class was dressed up in a fantastic outfit as Chitty Chitty Bang Bang.

There were several educational visits during the year which ended with Sports Day on 19th June, when we were joined by Homeschool group Hill Top. It was a beautiful day for a sports day, with just the right temperature! Beach Day, on June 25, also was a beautiful day, and included the discovery of a fascinating cave. At Graduation, on June 27, the Infants did a lovely job acting out the story of Nehemiah and the rebuilding of the Jerusalem's walls, and they together performed song on the glockenspiel about the wise and foolish builders.

Treasurer's Report

At the start of the financial year (Aug 2023) under review there was a bank account surplus of £ 3 682.

Expenditure during the year under review was £ 132 118 (7% increase) and income amounted to £ 131 335 (6% increase), which means that expenditure was more than income by £ 783.

As a result, the current account balance on 31st July 2024 was £ 2 898.

Parental contributions (fees) were £ £58 990 (about the same as the previous year).

Donations were £ 28 382 - an increase of 6 %.

Income from fundraising activities amounted to £ 279.

Bursary support from FCES (now John Knox Foundation) amounted to £ 38 246 which included an extra payment of £ 3000 to pay for the new toilet. Therefore, the regular giving from our supporters in the Netherlands was unchanged.

Gifts (excluding the money from FCES) represented 22 % of our income. Fees represented 45 % of our income.

Bursaries of differing amounts were received by about 70% of the pupils in the school at a cost of about £36 000 (an increase of £ 13 000).

The table below summarises income and expenditure.

Receipts	2023 to 2024	2022 to 2023
Donations	£ 69,808	£ 61,848
Receipts from fundraising activities	£ 279	£ 607
Gross receipts from other charitable activities	£ 61,248	£ 60,753
Total receipts	£ 131,335	£ 123,208
Payments		2022 to 2023
Payments relating directly to charitable activities	£ 132,068	£ 122,900
Audit / independent examination	£ 50	£ 50
Total Payments	£ 132,118	£ 122,950

The budget for the current financial year is shown below.

Expenditure	Budget	Income	Budget
Salary cost	£ 104,940	JK Foundation	£ 36,000
Pension	£ 2,862	Donations	£ 30,000
Rent	£ 18,540	Fund raising	£ 500
Photocopier	£ 1,800	Gift aid	£ 1,000
Insurance	£ 1,000	Parental Contribution	£ 42,000
Telecom	£ 600	Carried over	£ 2,900
Teaching resources	£ 500		
Fees	£ 2,100	Grand Total	£ 112,400
Health and Safety	£ 100		
Training	£ 200	Shortfall	-£ 20,242
Total	£ 132,642		

The budgeted spending for the current year is similar for last year.

The biggest item is salaries which are currently projected to remain at the current level.

If income remains constant, then there is a projected shortfall of about £ 20 000.

During December we received a large personal donation and larger than usual amount from the John Knox Foundation (our supporters in The Netherlands). This has resulted in a current account balance of £ 20 000 at the end of December which matches our shortfall.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature

Full name

Position

Treasurer

Date

28th April 2025