

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

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

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

Christian Schools Limited
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for the year ended 31st August 2022

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00810183 (England and Wales)

Registered Charity number

526611

Registered office

Tower College
Mill Lane
Rainhill
Merseyside
L35 6NE

Trustees

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

Company Secretary

Marcus Taylor

Principal

Ms Andrea Bingley

Auditor

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

Bankers

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

Solicitors

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

INTRODUCTION

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

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

GOVERNING DOCUMENT

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

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

GOVERNOR RECRUITMENT AND APPOINTMENT

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

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

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

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

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

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

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

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

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

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ORGANISATIONAL STRUCTURE

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

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

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

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

OBJECTIVES

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

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

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

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

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

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

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

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

ACTIVITIES

Covid-19 Impact

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Comic Relief – £280

Raffle / Guess the eggs in the jar – £229

Ukraine – Blue & Yellow Day raised – £787

Poppy Appeal £454.35

Comic Relief £278.00

Blue & Yellow Day (Ukraine) £787

Alder Hey Children's Hospital 254 Eggs collected

Ukraine Appeal – copious donations of clothing and supplies

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

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

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

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

Mrs Wright - Deputy Principal

Ms Gregory - Head of Pupil Support and Welfare

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

Mr Glover - Head of Information and Communications

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

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

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

PUBLIC BENEFIT

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

ACHIEVEMENTS AND PERFORMANCE

KEY ACHIEVEMENTS

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

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

Results Compared to Previous Years

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

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

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2022 Results Overview – Number of Pupils: 32

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

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

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

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

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

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

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

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

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

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IMPACT ASSESSMENT

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

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

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

FINANCIAL REVIEW

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

Primary sources of income during the financial year included:

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

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Main areas of expenditure during the financial year were:

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

Financial Health:

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

RESERVES POLICY

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

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

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

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

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

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

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

FUTURE DEVELOPMENTS

Strategic Goals

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

The school's strategic goals include:

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

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

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

Upcoming Initiatives

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

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

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

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

TRUSTEES' INDEMNITY ARRANGEMENTS

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

AUDITORS

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

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

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

Mr Daniel Oxley – Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

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

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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

29th August 2023

Christian Schools Limited (Registered Number: 00810183)

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

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

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

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

Balance Sheet
At 31st August 2022

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

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

Mr Daniel Oxley – Trustee

Mr Shaun Deane – Trustee

The notes form part of these financial statements

Christian Schools Limited (Registered Number: 00810183)

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

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

The notes form part of the financial statements

Christian Schools Limited (Registered Number: 810813)

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

1. ACCOUNTING POLICIES

Charity information

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

Basis of preparing the financial statements

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

Going Concern

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

Income

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

Expenditure

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

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

Termination payments

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

Tangible fixed assets

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

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

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

Donated assets are included at fair value.

Debtors

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

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

1. ACCOUNTING POLICIES – continued

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due. Deferred income relates to amounts invoiced to parents during the year which relate to future periods. Concessionary loans are recognised at the amount received/repayable.

Taxation

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

Fund accounting

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

Government grants

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

Financial instruments

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

Hire purchase and leasing commitments

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

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

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

Pensions

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

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

Critical accounting estimates and area of judgement

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

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

Company Status

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

Christian Schools Limited (Registered Number: 00810183)

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

2. DONATIONS

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

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

3. SCHOOL FEES RECEIVABLE

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

4. OTHER ANCILLARY INCOME

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

5. OTHER TRADING ACTIVITIES

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

Christian Schools Limited (Registered Number: 00810183)

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

6. STAFF COSTS

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

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

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

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

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

Key Management Personnel

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

Trustees' Remuneration

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

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

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

7. EXPENDITURE

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

Christian Schools Limited (Registered Number: 00810183)

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

Comparatives for prior year

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

Christian Schools Limited (Registered Number: 00810183)

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

8. GOVERNANCE COSTS

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

9. FINANCE COSTS

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

10. PRIOR YEAR ADJUSTMENT

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

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

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

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

11. TANGIBLE FIXED ASSETS

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

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

Capital Commitments

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

Christian Schools Limited (Registered Number: 00810183)

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

Christian Schools Limited (Registered Number: 00810183)

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

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

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

15. MOVEMENT IN FUNDS

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

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

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

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

16. OPERATING LEASE COMMITMENTS

Total operating lease commitments are falling due as follows:

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

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

17. RELATED PARTY TRANSACTIONS

The charitable company is controlled by the board of trustees.

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

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

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

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

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

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

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

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

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

18. PENSION SCHEMES

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

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

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

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

THE TEACHERS' PENSION BUDGETING AND VALUATION ACCOUNT

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

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

VALUATION OF THE TEACHERS' PENSION SCHEME

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

The next valuation is expected to take effect in 2023.

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

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

SCHEME CHANGES

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

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

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

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

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

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

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