

# CHRISTIAN EDUCATION MOVEMENT

England & Wales · Charity number 1086990

## Details

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Other names	CEM, CHRISTIAN EDUCATION, INTERNATIONAL BIBLE READING ASSOCIATION, RE TODAY
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04192501</a>
Registered	2001-06-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Suite 5-6 1 Devon Way Birmingham B31 2TS
Phone	01214583313
Email	<a href="mailto:zoe.keens@christianeducation.org.uk">zoe.keens@christianeducation.org.uk</a>
Website	<a href="http://shop.christianeducation.org.uk">shop.christianeducation.org.uk</a>

## Activities

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**Objects:** TO ADVANCE EDUCATION BY PROMOTING LIFELONG LEARNING IN RELIGION AND FAITH FOR ALL, AS A POSITIVE CONTRIBUTION TO THE WELL BEING OF SOCIETY.

**Activities:** Christian Education publishes Bible Reading Notes and other Christian books for distribution all over the World. RE Today is a trading name of Christian Education and provides resources, training and consultancy on all aspects of Religious Education for teachers of Religious Education to pupils aged 5-18.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,537,951	£1,977,676	£454,776	22
2023-08-31	£1,642,506	£1,906,440	£853,321	23
2022-08-31	£1,732,982	£1,590,559	£1,128,653	23
2021-08-31	£1,605,210	£1,502,706	£1,017,711	22
2020-08-31	£1,518,889	£1,494,368	£816,347	21

## Trustees

Name	Role	Appointed
Caroline Bridget L'Estrange		2022-10-13
David James Legrand		2022-10-13
Derek Charles Richard Holloway		2022-10-13
Dr Anita Gracie		2025-07-08
Katherine Rebecca Freeman		2026-03-18
PHILIP LEIVERS		2013-03-06
Pamela Diana Draycott		2020-01-16
Rev Andrew Mark James Haviland		2024-10-18
SUSAN MORAG LESLIE		2011-06-28

## Linked charities

- THE CHRISTIAN EDUCATION CHURCH BUILDING FUND (1086990-1)
- THE CEM NEW ENDOWMENT FUND (1086990-2)

**CHRISTIAN EDUCATION MOVEMENT**

England & Wales - Charity number 1086990

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# Accounts

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2024**

**Company number: 04192501**  
**Charity number: 1086990**

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr Stephen Botham Mrs Jane Chipperton (resigned 07/03/2024) Mrs Carole Gallant Mrs Pamela Draycott (Chair) Mr Philip Leivers Ms Susan Leslie (Vice-Chair) Mr Norman Richardson (resigned 12/10/2023) Mrs Suzanne Wilson-Higgins (resigned 12/10/2023) Mr Derek Holloway Mrs Caroline L'Estrange Mr David Legrand Rev Andrew Haviland (appointed 18/10/2024)
<b>Secretary</b>	Ms Zoë Keens
<b>Charity Number</b>	1086990
<b>Company Number</b>	04192501
<b>Principal Address</b>	Suite 5-6 1 Devon Way Birmingham B31 2TS
<b>Websites</b>	<a href="http://www.christianeducation.org.uk">www.christianeducation.org.uk</a> <a href="http://www.retoday.org.uk">www.retoday.org.uk</a> <a href="http://www.natre.org.uk">www.natre.org.uk</a> <a href="http://www.ibraglobal.org">www.ibraglobal.org</a> <a href="http://www.understandingchristianity.org.uk">www.understandingchristianity.org.uk</a>  We also work closely with: <a href="http://www.rootsontheweb.com">www.rootsontheweb.com</a>
<b>Auditors</b>	Cooper Parry Group Limited Cubo Birmingham, 3 <sup>rd</sup> Floor Two Chamberlain Square Birmingham B3 3AX
<b>Bankers</b>	Lloyds Bank plc 43 Irongate Derby DE1 3FT
<b>Solicitors</b>	Pothecary Witham Weld 70 St Georges Square London SW1V 3RD  Veale Wasborough Vizards Barnards Inn 86 Fetter Lane London EC4A 1AD  Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**CONTENTS**

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	<b>Page</b>
Trustees' Report	1 - 10
Independent Auditor's Report	11 - 13
Statement of Financial Activities	14
Summary Income and Expenditure Account	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the accounts	18 - 34

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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The members of the Board of Trustees present their report together with the financial statements of Christian Education Movement for the year ended 31 August 2024. The report has been prepared in accordance with the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 18 to 19 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" (FRS 102) issued in 2019.

**Structure, governance and management**

Christian Education (CE), as the charity is generally known, is a company limited by guarantee (Company Registration No. 04192501 England and Wales) with the formal title of Christian Education Movement. It was incorporated on 2 April 2001 and was registered as a charity on 12 June 2001 (Charity Registration No. 1086990). In the event of the charity being wound up Trustees are required to contribute an amount not exceeding £1.

The conduct of its work is governed by a Memorandum and Articles of Association. The charity brings together different traditions of service, one dating from 1803 when the National Sunday School Union was founded, IBRA which was founded in 1882 and another, which comes via the Student Christian Movement in Schools, from 1892.

The Trustees, who are also the directors for the purpose of company law, who served during the year and up to the date of this report were:

Mr Stephen Botham  
Mrs Jane Chipperton (resigned 07/03/2024)  
Mrs Carole Gallant  
Mrs Pamela Draycott (Chair)  
Mr Philip Leivers  
Ms Susan Leslie (Vice-Chair)  
Mr Norman Richardson (resigned 12/10/2023)  
Mrs Suzanne Wilson-Higgins (resigned 12/10/2023)  
Mr Derek Holloway  
Mrs Caroline L'Estrange  
Mr David Legrand  
Rev Andrew Haviland (appointed 18/10/2024)

The Board of Trustees are directors of the charitable company for the purposes of company legislation and Trustees for the purposes of charity legislation. The Board appoints the Chair and Vice-Chair of Christian Education.

The Board is ultimately responsible for the charity and meets on a regular basis (five times in 2023-24), three virtual meetings and one residential meeting to review developments and make decisions including approving the Annual Plan with its budget. The Board has appointed the Chair and Vice Chair as the Business Planning Group (BPG) to work on a 'between meetings' basis with the Chief Executive. The charity sponsors the daily operation of the National Association of Teachers of Religious Education (NATRE) which is separately constituted and led by its own elected Executive.

The Chief Executive is responsible for the day-to-day management of the charity and its work and reports to the Board on a formal basis at meetings, as well as informally between meetings. All members of staff, some of whom are based in the charity's offices in Birmingham, and some of whom work remotely from their own homes, are accountable to the Chief Executive.

The Business Planning Group takes responsibility for processing nominations of Trustees. The charity from time to time makes personal approaches on recommendation to potential Board members. Candidates for service are considered from amongst those working with the charity in other capacities, those whom Trustees and staff encounter in their engagements with the Religious Education, Christian publishing communities and those responding to our recruitment notices.

Trustees are often co-opted to the Board initially and after formal agreement, new Trustees are provided with information outlining charity policy, strategy and working practices, and each makes a declaration of their eligibility to serve under current legislation. This set of guidance notes for all Trustees is updated periodically as new statements of policy etc. are agreed by the Board. All trustees are encouraged to attend appropriate training courses and to seek membership of relevant professional bodies.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Working Relationships**

Throughout the period the charity has had a close working relationship with several organisations including:

- **Culham St Gabriel's (CSTG)**  
RE Today and NATRE have been identified as key suppliers by CSTG and the team work actively to establish ways in which to strengthen and support the whole of the RE community.
- **ROOTS for Churches**  
Christian Education is a partner in a separate charitable company, ROOTS for Churches Limited. Christian Education's Chief Executive serves as a Director of ROOTS for Churches Limited. Every two months ROOTS publish two magazines: one for leaders of activities for children and young people, the other for worship leaders.
- **Religious Education Council**  
Christian Education and NATRE are individually members of the Religious Council in England and Wales (REC). This is the coalition of professional and faith bodies, RE agencies, Trusts and Foundations with an interest in Religious Education. Every few years one of the Department for Education ministers addresses the Council, which meets at least twice a year.
- **RE Policy Unit**  
RE Today, NATRE and REC work in partnership as the RE Policy Unit. We work together to promote the value of religious education, to ensure that its importance is recognised by all schools, policy makers and the media.
- **Council for Subject Associations – CfSA**  
NATRE is a member of the CfSA and is represented by Zoë Keens as a Board member, and Katie Freeman (Chair – NATRE). CfSA is an umbrella organisation, independent of Government, which represents subject associations. Members of the CfSA benefit from the power of a unified voice, representing Subject Associations in informing educators, policy makers and media about research and professional practice informed approaches to the curriculum, pedagogy, teacher training and professional development.
- **RE Hubs**  
The RE Hubs project is dedicated to supporting Religious Education (RE), Religion, Values and Ethics (RVE) and Religion & Worldviews (R&W) teachers and practitioners in the UK. Our mission is to connect those who can provide resources with those who need them. We aim to create a neutral platform that brings all stakeholders together, filling the knowledge gap and equipping everyone within the RE/RVE/R&W ecosystem. The key focus is to provide an information exchange hub [www.re-hubs.uk](http://www.re-hubs.uk) for those who have services, resources, training and visits to benefit schools with those teachers who are looking to increase their teaching provision. The regions reflect the DfE's delineation and Wales. Each region is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE/RVE in their local region. This project is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is supported on a day-to-day basis by RE Today.

**Risk management**

The Trustees have a Risk Policy which is reviewed annually in January and the Risk Register which is reviewed on a continual basis to assess the major risks to which the charity is exposed. These relate to five key areas: Governance and Management, Operational, Financial, Environmental – external / internal and Compliance.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the governance, operational and business risks faced by the charity effective systems have been put in place to mitigate the risks.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Objectives and aims**

The Object of the charity is to advance education by promoting lifelong learning in religion and faith for all, as a positive contribution to the wellbeing of society.

The Trustees confirm that they have looked at Charity Commission guidance when setting the Objectives for the charity. The Trustee Board has considered the general guidance on public benefit and to its supplementary guidance on:

"The advancement of education; the advancement of religion; the advancement of human rights, conflict resolution or reconciliation of the promotion of religious or racial harmony or equality or diversity."

Christian Education Movement serves a wide range of people, individuals in their personal faith and those working in education. CE / RE Today provides support, training, research, and curriculum development. In turn our clients, customers and partners contribute ideas and support to the breadth of the work undertaken by CE.

In its work with Religious Education in schools, the charity is committed to an equally representative, ecumenical, and multi-faith / non-religious worldviews approach. The flagship service for those working in the field of Religious Education in schools is the termly magazine *REtoday* and the termly books for primary and secondary teachers – these publications are the foundation that all NATRE membership packages are built on. CE / RE Today work collaboratively with NATRE to support all RE practitioners.

Our core purpose as an organisation is to be a platform and foundation for equipping, supporting, and resourcing human flourishing across the globe through the development and provision of first-class Religious Education services, materials, guidance, and leadership.

**RE Today Services**

A team of six RE Advisers focus their work on the professional development of teachers and are commissioned to advise schools, local authorities, SACREs, dioceses and others. The Advisers are all writers and editors for the charity's RE publications programme, enabling the maximisation of small resources for the benefit of a large percentage of the school population.

During 2023-24 RE Today and NATRE have continued working collaboratively with the REC and with the independently funded RE Policy Unit. It has been deemed a significant success with the breadth of project work that has included multiple media initiatives and approaches to government and the DfE. Other Trustees and staff serve on the governance of the REC.

**NATRE**

The charity sponsors the subject teachers' association, the National Association of Teachers of Religious Education (NATRE), providing management services of administration and membership management alongside sales and marketing.

NATRE is a separately constituted organisation that runs autonomously with support provided by working in partnership with CE and RE Today Services. CE works collaboratively with, and takes direction from, the NATRE steering group to achieve the agreed aims. This is a mutually beneficial partnership that facilitates and enables teachers to have access to excellent knowledge and high-quality resources and advice.

NATRE supports a programme of projects, led by their steering group and executive and with professional service provision by RE Today. NATRE is consulted by the Department for Education, Ofsted, and other agencies, so that they can hear the voice of teachers of RE. NATRE is a member of the Council for Subject Associations (CfSA).

**British Journal of Religious Education (BJRE)**

CE wholly owns and publishes original research papers in the British Journal of Religious Education (BJRE) published under contract by the academic journal specialist Taylor & Francis. BJRE publishes original research papers in print and digitally.

The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach, and therefore the benefits, to Academics, Initial Teacher Training (ITT's), students, and teachers. It draws on thoughts and opinions from the International Advisory Board, with a membership of Academics from Universities from across the world.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Christian Education**

CEM supports spiritual and faith development undertaken in the Christian community, especially through the provision of IBRA Bible reading notes and reading lists and through our support for 'ROOTS for Churches'.

CEM is a member of Churches Together in Britain and Ireland (CTBI). Christian Education is a Body in Association with CTBI and 'Churches Together in England' (CTE).

**International Bible Reading Association (IBRA)**

'Fresh from The Word 2024' (FFTW), the single annual publication, has sold consistently well although our readership is diminishing. David Painting is the editor, and the foreword was written by Hon. Fiame Naomi Mata'afa, the Samoan Prime Minister.

Our UK readers have donated to our IBRA International Fund which assists international partner organisations in making versions of our Bible reading notes available in Africa, India, and the Pacific.

The IBRA website provides accessibility to the daily readings within 'Fresh from The Word' and encourage readers / visitors to engage with our international community, supported by daily updates on the Facebook pages and Twitter account.

**Achievements and performance**

The following agreed objectives have been continued in 2023-24

- A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy
- B. To become more visible in the field as a lead religious education services provider, including the sponsorship and business development of the National Association of Teachers of Religious Education
- C. To encourage Christians to explore and articulate their own beliefs and values
- D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education
- E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams through strategic business development, that will be mutually beneficial to the organisation and community it serves. This will be achieved through the appropriate investment in training, systems, operations, and communications.

**A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy**

Our remarkable team of schools RE Advisers have continued to work with tremendous dedication and commitment to engage and fulfil unique development and project work. It has been a year of change with Lat Blaylock retiring in December 2024 and Fiona Moss leaving to pursue new opportunities at CSTG in August 2024. We are delighted to have welcomed Debbie Yeomans and Julie Childs to the team, both expert Primary practitioners in September 2024. They have continued to work incredibly hard to meet the needs of schools, through our unique research and thought leadership.

During the last 12 months we fully launched the Primary RE Curriculum, which is the charity's first adaptable classroom ready resource, and in the first 12 months over 1000 schools have brought this new resource through the NATRE Schools Enhanced Primary membership. This is a complete provision and is being developed into a stand-alone product – it works with the Model Agreed Syllabus B, and can support our other Syllabi. We have continued to win new contracts to work with SACRE's. The Model Agreed Syllabus, written specifically to support leaders and teachers. This product continues to fit both requirement and budgets.

The work has continued to ensure that all resources are available in multiple ways, and the through the web shop all printed publications can be bought and a number of specific books can be bought digitally through Vitrium our DRM system. This is a seamless purchasing experience.

**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Publications**

Our curriculum series –**Exploring Religion and Worldviews** (Primary) and **Investigating Worldviews** (Secondary) was launched in September 2022. The team continue to work exceptionally hard to produce all our publications including *REtoday* magazine.

The online REtoday Magazine Library site has increasing online subscribers who have digital access to the full back catalogue of over 1,450 searchable, indexed articles, resources, and activities. Each new edition of REtoday's articles is added in line with the distribution date of the magazine. Access to the RE Today Library is freely available to all NATRE members in the new membership programme launched in October 2022.

The new offer of digital books through the Vitrium platform, available via the RE Teaching Resources online shop, provides a modern and efficient solution for accessing high-quality resources. This digital format offers instant access, eliminating the need for shipping delays, and allows users to engage with content across multiple devices. The platform supports sustainable learning by reducing paper use and provides interactive features such as text highlighting and annotation. The digital format also ensures cost-effectiveness by eliminating shipping fees, offering a flexible, portable, and eco-friendly alternative for RE educators. This innovation aligns with our commitment to providing accessible and forward-thinking resources.

**Understanding Christianity (UC)** – edited by Stephen Pett, and Helen Matter for EYFS continues to sell well, and the 15-hour training, broken down into 6 modules continues to support the classroom resource. Schools are continuing to purchase and use the resource, and the in-person and online training engages new clients and new teachers joining a school where UC is embedded into the RE curriculum.

UC is being embedded in to the RE curriculum and the pedagogy fits with the movement to change the subject to focus on 'Religion and Worldviews'; therefore, we consider that this work will continue for the next 3 years and be a resource that will support teachers into the future.

**Model Agreed Syllabus:** the RE Adviser team have continued to present 'Model Agreed Syllabus' to SACREs that are due to refresh their Locally Agreed Syllabus but have restricted budgets. This continues to be a popular solution and the schools are keen to buy the suite of Schemes of Works that support the syllabus. RE Today have been able to support further through the organisation and management of launch conferences. RE Today also offers additional resources to update Model Agreed Syllabus A and B with the addition of A+ and B+ versions.

**Courses and conferences**

RE Today's courses and CPD training continue to be popular and with careful research the team develop relevant, instructional and resource filled training, providing delegates with the ability to develop their thinking and understanding together. The "Subject Knowledge Enhancement" and "Ways of Knowing" courses have proved very popular. The way in which we work means that we can be responsive and reactive to meet the needs of SACREs, MATs, Schools and teachers at every stage of learning. We also create bespoke and tailored training as consultancy. The team also deliver pupil conferences (primary and secondary), webinars for CPD purposes and support at diocesan and local authority conferences. Course Evaluations continue to be excellent from both teachers and pupils at our events.

We have seen an increase in teachers attending in-person courses, and the "Twilight" CPD for 60 – 90 min sessions continue to be popular.

**B. To become more visible in the field as a RE services provider, including working in partnership with the National Association of Teachers of Religious Education (NATRE)**

**The National Association of Teachers of RE** is a highly engaged group of teachers including several who, as well as teaching in the classroom and being active within NATRE, are also undertaking higher level study. Katie Freeman was elected Chair of NATRE in March 2024 for a three-year term. The benefit led NATRE membership has been designed to support teachers at every level of their career and continues to grow with retention levels and member sales increasing. This takes unique team working with NATRE and RE Today / CEM and there is excellent collaborative work too that benefits Head teachers, RE Advisers, subject leaders, and teachers, those who are qualified and unqualified in the classroom.

**NATRE Spirited Arts competition** is in its 21<sup>st</sup> year and the competition to date has attracted over half a million participants since 2004. This year we received we received a staggering number of entries, with 25,000 children involved. Entries came from pupils aged 3-19 years old, Early Years Foundation Stage (EYFS) and Special Education Needs and Disabilities (SEND). We received artwork, sculpture, poetry, film and music compositions and, as always, it was a privilege and a challenge with some entries from as far a-field as Australia, Bahrain and Thailand.

**CHRISTIAN EDUCATION MOVEMENT**  
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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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For 2024 the new theme “Why do Animals Matter”, was generously sponsored by Veganism in Education (VinE) and the Animal Interfaith Alliance (AIA). The RE Today suite of resources ‘Ethical Veganism in the RE classroom’ which span all age groups will support engagement with this theme.

**New2RE** – is the backbone to the Initial Teacher Training/Early Career Teachers (ITT/ECT) NATRE membership and broadens out the level of support provided to all ECT. The aim of this work remains to enable teachers to develop their own strategies for teaching RE and support them at the start of their careers; it continues to help them to deepen their subject knowledge and teach Religion and Worldviews within RE with confidence. The monthly free webinars in the virtual NATRE café are a key component of this support structure.

**C. To encourage Christians to explore and articulate their own beliefs and values.**

**International Bible Reading Association (IBRA)**

During 2023-24 over 3,700 copies of FfTW 2024 (Fresh from The Word) were printed in English and were also translated into 13 languages by our 13 IBRA international partners and distributed around the world – this work impacts over 32 countries. They are licenced to the partners who translate, publish and distribute approximately 75,000 copies.

It is encouraging to know that this title is of such personal benefit to our readers and partners, our thanks to David Painting and our team of over 50 international writers, the readings committee, and the steering committee.

The publishers are SPCK and we work closely to promote and increase the reach to increase our readership.

Fresh from The Word 2023-24 was distributed in American Samoa, Western Samoa, and Tokelau. IBRA materials circulate in Cameroon, the Congo, Fiji, Ghana, India, Nigeria, Portugal, and South Africa mostly translated into a local language.

The historical ethos of the IBRA continues in that the UK readership donate to support our international readers and £10,000 was defrayed in grants during the year to cover translation, printing, and distribution costs overseas. To ensure that as many partners benefit no grant application is fully funded. The full 100% of donations are distributed.

**ROOTS for Churches**

There are over 18,000 regular users that take printed copies of one or both bi-monthly ROOTS magazines. These provide preparation and training for leaders in adult and all age worship services as well as those working with children and young people. The materials pick up themes from the lectionary readings for the Sunday and are widely used in Anglican, Methodist and Reform church communities. The print offer is reflected in the extensive resources through the website.

CE is one of the seven ecumenical partners behind the ROOTS project. It is a separately registered charity directed by Melanie Cave, Managing Director. Sample material is available on the website [www.ROOTSontheweb.com](http://www.ROOTSontheweb.com). The back catalogue of worship resources is also available on the website to subscribers via a password.

**D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education**

**British Journal of Religious Education (BJRE)**

There is a public benefit in CEM building partnership with higher education and other bodies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, taking forward the best of pedagogical thinking.

The editorial team is Editor - Professor Julian Stern, York St John's, Deputy Editor - Dr Yonah Matamba, University of the West of Scotland and Assistant Editor – Dr David Lundie, University of Glasgow. The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. This is supported by the ‘Professional Reflection’ section of the RE Today magazine under the joint editorship of Janet Orchard and Linda Whitworth.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams, including by appropriate investment in training, systems, and operations**

Finances have been carefully managed during the continuing financial uncertainty which has impacted our business the impact on our primary client base of schools of the unbudgeted teacher pay rise. The financial processes continue to be robust and have proven invaluable in responding quickly to government guidelines in a changing environment and being able to provide a seamless service to our customers. On intellectual property we work with VWV (Veale Wasborough Vizards) on a project by project, case by case requirement to ensure that we are protecting CE/RE Today's IP and copyright on a continuing basis.

**People**

Lat Blaylock retired on 31 December 2023, and we celebrated his 29 years' service in January. He continues to work with RE Today as a consultant. Fiona Moss left the organisation on 31 August 2024 to pursue new opportunities at Culham St Gabriels. Linzey Tolan returned from Maternity leave.

In May 2024 we successfully recruited Julie Childs and Debbie Yeomans onto the team as expert Primary practitioners and were also delighted to welcome Dr Richard Kueh to work with us as Consultant Director of Education for RE Today.

We were sad to say goodbye to Chelsey Miller Brown in December 2024 and we thank her for your hard work and contribution over the years.

**Future Plans**

**Internal Operations**

**Remote Working** – the team deliver 'business as usual' as well as using the opportunity to develop new methods of working internally, refining process and measuring impact, income and expenditure carefully to continue the charity's work.

**External Service Delivery** – A major part of the charity's work is delivering consultancy and training – a challenge has been the ability to deliver contracts and commissioned work via Teams, Zoom and other platforms. This flexibility enables the whole organisation to work with more schools, teachers and education providers.

This delivery has become a key business development for the charity, with provision of CPD training being accessible for all teachers without the geographic limitations of face-to-face training. Clients including SACREs, MATs and teacher training providers have been early adopters of these products. In the business planning for 2023-24 this is built on with CEMIST and business and marketing information that enables us to understand our markets needs and trends. The 'self-service' platforms for teachers and other RE practitioners enable people to access high quality training at a time and in a place that suits them.

**Accounting policies - Going Concern**

At the time of signing the accounts, the Trustees consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and strong sales in key areas such as membership in the period to 31<sup>st</sup> December 2024. The charity continues to hold adequate cash reserves. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The business plan has been completely revised and was signed off by the Trustees in July 2023. The four year rolling budget was further reviewed and revised in January 2024 and was brought to the Trustee meeting in January 2024. The Business Plan is a comprehensive working document and lays out the strategy, direction of travel and implementation for the next year but looking forward to 2026. The latest forecast to 31<sup>st</sup> August 2026 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

Zoë Keens and the team have continued to work on each element of the business internally and externally; assessing the potential and continued to look for opportunities within each market that each area benefits.

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Key strategic aims of each business strand:**

<b>RE Today Services:</b>	Be the 'provider of choice' for excellent teaching support for religious and worldviews Education and values work in schools throughout the UK, working with SACRE's, funding bodies through consultancy, courses and excellent resources and the provision of resources to academies and academic trusts, all school types and supporting organisations.
<b>NATRE:</b>	To be the best, most supportive, relevant and innovative subject association in the UK providing social networks, communities of understanding, resource provision, advice, guidance, sharing and understanding at affordable prices.
<b>IBRA:</b>	Expand IBRA's work into other countries and reach more people in the UK through partnership working with SPCK, reduce all the costs, increase income and reaching new readers through their sales outlets.
<b>CE:</b>	Expand service provision and product base through partnership working and using excellent management systems.
<b>BJRE:</b>	To be the leading Academic journal for the study and research of Religious Education, increase further into international academic institutes.

**Organisational Aims:**

Significant work has continued during this year to fulfil the organisations aims focusing on four key areas:

1. Increase the engagement and commitment of the Board; auditing to ensure we have the right skills represented that reflect the work and business development of the charity.
2. Increase coherent and consistent working approaches and streamlined processes effectively using IT Infrastructure to support staff capacity and work more efficiently.
3. Increase team working, develop the skill and confidence in each team member to fulfil their role.

Continue to build the organisational structure to focus on business growth through each of the business strands increasing gross margin, through which the whole of the team is involved and can understand where and how their work fits in to the business development and income generation.

**Business Premises – Move**

JLL and the Landlords approached CEM regarding terminating their contract on 5-6 Imperial Court, Kings Norton so that they could repurpose the building.

CEM used this as an opportunity to downsize, rework processes and revise office usage. The team moved the office to S5-S6, 1 Devon Way, Birmingham. This has proved highly successful and also created cost savings.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Financial review**

Incoming resources for the year totalled £1,537,951. Detail of the various income streams can be found in notes 2 to 4 in the accounts.

Resources expended amounted to £1,977,676 in the year. Approximately 48% of this total (£957,109) related to staff costs whilst the balance of expenditure was split between printing of publications, mailings, conferences and other charitable activities.

The net outgoing resources for the year after other recognised gains and losses and transfers between funds totals £398,545.

The balance sheet of the charity as at 31 August 2024 shows total funds of £454,776. These funds comprise unrestricted funds of (£187,854), restricted funds of £295,097 and endowment funds of £347,533.

Details of the movements on the funds can be found in notes 20 to 22 to the financial statements.

Restricted income funds comprise monies that have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed restrictions. Full details of the restricted income funds can be found in note 21 to the attached accounts together with an analysis of movements in the year.

**Reserves policy**

As it is clear from the foregoing that the charity carries out a wide variety of activities, some of which comprise short term and externally funded pieces of work whilst others comprise longer term commitments requiring significant and ongoing financial investment.

The Trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Board of Trustees is of the opinion that, given the nature of the charity's work, free reserves should equate to between three- and six-months planned expenditure at any point in time (for the financial year 2024/25, this would range from £473,168 to £946,337). The members of the Board of Trustees believe that this level of reserves provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, to furnish adequate working capital to cover core costs and will allow the charity to cope with and respond to unforeseen emergencies whilst specific action plans are implemented.

The current year has been challenging, and overheads have been diverted from restricted to unrestricted activity to develop new methods of delivery and to respond to the changing marketplace. Because of this the free reserves as at 31<sup>st</sup> August 2024 have dropped below the target and were negative as at the balance sheet date. However, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025. The Business Plan 2024-25 was rewritten to present a comprehensive overview of the charity, its work for the next financial year, but with a forward vision for the next 4 years to 2028. This was agreed by the Board and is being implemented proactively by the team.

**Articles of Association**

The Articles of Association reflect current charity law and reflect the current purposes and working practices of Christian Education Movement.

**Investment Policy**

The charity has a Reserves policy, Investment Policy and Ethical Investment Policy, all of which are reviewed annually by Trustees. The charity's investments at 31 August 2024 comprised cash deposits of £4,433 and listed investments with a market value of £471,713. The funds are placed with CCLA in cash deposits, the investment fund (income) and property fund (income).

**Key Management Personnel Remuneration**

The Board of Trustees delegate the day to day management to Zoë Keens the CEO. Her salary is benchmarked against similar positions within the sector and advice taken from recruitment consultants.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Christian Education Movement for the purpose of company law, are responsible for preparing the Trustees' Report 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITORS**

Cooper Parry Group Limited have expressed their willingness to continue in office and will be proposed for re-appointment at the Annual General Meeting.

Approved by the Trustees 14<sup>th</sup> March 2025 and signed on their behalf by:



Pamela Draycott (Mar 21, 2025 10:40 GMT)

Mrs Pamela Draycott

**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Opinion**

We have audited the financial statements of Christian Education Movement for the year ended 31 August 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 31 August 2024, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Opinions on 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT (continued)**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees 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 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Auditor's responsibilities for the audit of the financial statements (continued)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA

*Cooper Parry Group Limited*

Cooper Parry Group Limited (Mar 27, 2025 09:15 GMT)

Senior Statutory Auditor  
for and on behalf of:

**Cooper Parry Group Limited**  
Statutory Auditor  
Cubo Birmingham, 3<sup>rd</sup> Floor  
Two Chamberlain Square  
Birmingham  
B3 3AX

14<sup>th</sup> March 2025

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>						
Donations and legacies	2	2,848	8,878	-	11,726	7,940
Investments	3	23,450	-	-	23,450	18,297
Charitable activities	4	1,302,436	200,339	-	1,502,775	1,616,269
		_____	_____	_____	_____	_____
<b>Total income</b>		<b>1,328,734</b>	<b>209,217</b>	<b>-</b>	<b>1,537,951</b>	<b>1,642,506</b>
		_____	_____	_____	_____	_____
<b>Expenditure on:</b>						
Raising funds		22,563	-	-	22,563	22,693
<b>Charitable activities</b>						
Provision of opportunities for learning		1,586,760	368,353	-	1,955,113	1,883,747
		_____	_____	_____	_____	_____
<b>Total expenditure</b>	5	<b>1,609,323</b>	<b>368,353</b>	<b>-</b>	<b>1,977,676</b>	<b>1,906,440</b>
		_____	_____	_____	_____	_____
<b>Other recognised gains and losses</b>						
(Losses)/Gains on investment assets	14	501	-	40,679	41,180	(11,398)
		_____	_____	_____	_____	_____
<b>Net income</b>		<b>(280,088)</b>	<b>(159,136)</b>	<b>40,679</b>	<b>(398,545)</b>	<b>(275,332)</b>
		=====	=====	=====	=====	=====
<b>Transfer between funds</b>	12	184,491	(143,812)	(40,679)	-	-
		_____	_____	_____	_____	_____
<b>Net movement in funds</b>		<b>(95,597)</b>	<b>(302,948)</b>	<b>-</b>	<b>(398,545)</b>	<b>(275,332)</b>
		=====	=====	=====	=====	=====
Fund balances at 1 September 2023		(92,257)	598,045	347,533	853,321	1,128,653
		_____	_____	_____	_____	_____
Fund balances at 31 August 2024		(187,854)	295,097	347,533	454,776	853,321
		=====	=====	=====	=====	=====

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

All of the activities of the charitable company are classified as continuing.

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	1,514,501	1,624,209
Expenditure	(1,977,676)	(1,906,440)
<b>Net operating deficit</b>	<u>(463,175)</u>	<u>(282,231)</u>
Investment income	<u>23,450</u>	<u>18,297</u>
<b>Net deficit for the year</b>	<u><u>(439,725)</u></u>	<u><u>(263,934)</u></u>

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**Registration Number 04192501**

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Intangible assets	13a		138,540		277,082
Tangible assets	13b		6,227		33,724
Investments	14		476,146		636,266
			620,913		947,072
<b>Current assets</b>					
Stocks	15	113,409		80,034	
Debtors: Amounts falling due within one year	16	155,060		147,932	
Debtors: Amounts falling due after one year	16	2,816		12,084	
Cash at bank and in hand		102,588		164,919	
			373,873		404,969
<b>Creditors: amounts falling due within one year</b>	17	(532,510)		(481,220)	
			(158,637)		(76,251)
<b>Net current assets</b>					(76,251)
<b>Total Assets less current liabilities</b>			462,276		870,821
<b>Creditors: amounts falling due after more than one year</b>	17		(7,500)		(17,500)
			454,776		853,321
<b>Net Assets</b>			454,776		853,321
<b>Capital funds</b>					
Endowment funds	20		347,533		347,533
<b>Income funds</b>					
Restricted funds	21		295,097		598,045
Unrestricted funds:					
Designated funds	22		144,767		310,806
General funds	22		(332,621)		(403,063)
			454,776		853,321
			454,776		853,321

The notes on pages 18 to 34 form part of these financial statements.

These financial statements were approved by the Board of Trustees on the 14<sup>th</sup> March 2025 and are signed on their behalf by:



[Pamela Draycott \(Mar 21, 2025 10:40 GMT\)](#)

Mrs Pamela Draycott  
**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**

**AS AT 31 AUGUST 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	(398,545)	(275,332)
Interest received	(23,450)	(18,297)
(Increase)/Decrease in stock	(33,375)	11,676
Decrease/(Increase) in debtors	2,140	(28,815)
Increase in creditors	51,290	66,253
Amortisation/depreciation	152,406	152,959
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	(249,534)	(91,556)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	23,450	18,297
Purchase of fixed assets	(4,504)	(116,818)
Loss on disposal of fixed assets	18,137	-
(Gain)/Loss on investment assets	(41,180)	11,398
Purchase of investments	(3,700)	-
Proceeds on sale of investments	205,000	-
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	197,203	(87,123)
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank Loan repaid	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>	(62,331)	(188,679)
<b>Cash and cash equivalents at 1 September 2023</b>	164,919	353,598
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 August 2024</b>	<u>102,588</u>	<u>164,919</u>
	<hr/>	<hr/>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	102,588	164,919
	<hr/>	<hr/>
<b>Cash and Cash equivalents at 31 August 2024</b>	<u>102,588</u>	<u>164,919</u>
	<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**1 Accounting policies**

**1.1 Accounting convention**

Christian Education Movement is a registered company limited by guarantee with registered charity status, in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income recognition**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services or where they are given towards the furtherance of specific activities, but as donations where the funds are given in response to an appeal or with the greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**1.3 Expenditure recognition**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered. Resources expended comprise the following:

- The cost of generating funds represents staff costs incurred in generating grants and donated income.
- The costs of charitable activities comprise expenditure on providing opportunities for learning about the Christian faith particularly to children and young people and those engaged in their development. The costs include the direct and the indirect (or support) costs associated with these activities.
- Support costs represent indirect charitable expenditure. In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.
- Governance costs comprise the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% on a straight line basis
Office equipment	33% on a straight line basis
Fixtures and fittings	10% on a straight line basis

All tangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

**1.6 Investments**

Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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**1.7 Stock and work in progress**

Stocks consist of publications and are valued at the lower of cost and net realisable value with provision being made for any obsolete or damaged goods, and regular review of stock items to ensure that holding cost is in line with this policy. The Board regularly reviews its policy on the write-down of stock.

**1.8 Pensions**

A certain number of the charity's employees are members of defined contribution pension schemes to which the charity makes contributions based on a fixed proportion of pensionable salary. The attributable pension costs included in the financial statements represent the contributions payable to such schemes in respect of the accounting period.

Retirement benefits to some of the employees of the Charity are provided by the Teachers' Pension Scheme ("TPS"). This is a defined benefit scheme. The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

**1.9 Funds**

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Special trust funds comprise monies for which the charity has responsibility in trustee capacity. In prior years, income from the CEM New Endowment Fund was credited to restricted income funds and applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays and income from the Christian Education Church Building Fund was credited to general funds and applied for the general purposes of the charity. From September 2023, after consultation with the Charity Commission, these two funds were merged into an expendable endowment named The Development Fund. All income from The Development Fund is credited to unrestricted funds for the general purposes of the charity. Any investment gains from The Development Fund are initially credited to the Endowment and then transferred to unrestricted funds.

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside by the Board of Trustees out of unrestricted general funds for specific purposes or projects.

**1.10 Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation only commences when the asset has been brought into use and is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software	33% on a straight line basis
----------	------------------------------

All intangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.11 Financial Instruments**

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value. Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.12 Going Concern**

At the time of signing the accounts, the Trustees consider that The Charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of business generation, income and funding secured with key partners. The Charity continues to hold significant cash reserves.

Although the charity held negative unrestricted reserves as at the balance sheet date, the charity has significant designated reserves and the current business plan contains an expectation that the unrestricted reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The latest forecast to 31<sup>st</sup> August 2025 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>2 Donations and legacies</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	848	8,878	9,726	7,940
Legacies Receivable	2,000	-	2,000	-
	<u>2,848</u>	<u>8,878</u>	<u>11,726</u>	<u>7,940</u>
Total 2023	<u>300</u>	<u>7,640</u>	<u>7,940</u>	
<b>3 Investment income</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income from listed investments	23,450	0	23,450	18,297
	<u>23,450</u>	<u>0</u>	<u>23,450</u>	<u>18,297</u>
Total 2023	<u>192</u>	<u>18,105</u>	<u>18,297</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>4</b>	<b>Income from charitable activities</b>			
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
				<b>Total 2023 £</b>
	In furtherance of the charity's objectives	1,302,436	200,339	1,502,775
		<u>                    </u>	<u>                    </u>	<u>                    </u>
	Total 2023	1,222,780	393,489	1,616,269
		<u>                    </u>	<u>                    </u>	<u>                    </u>

Included within income relating to in furtherance of charity's objectives are the following:

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<i>Unrestricted funds</i>				
Grants from UK Government	-	-	-	-
Subscriptions & Membership	609,508	-	609,508	398,824
Consultancy and related fees	186,136	-	186,136	221,623
Conferences and seminars	274,726	-	274,726	315,540
Royalties and other income	48,354	-	48,354	65,116
Income from sales of publications	183,712	-	183,712	221,677
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,302,436	-	1,302,436	1,222,780
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Restricted funds</i>				
Grants from trusts and businesses	-	200,339	200,339	393,489
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,302,436	200,339	1,502,775	1,616,269
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Subscriptions represent monies received from subscribers in return for termly mailings of RE Today magazine and the appropriate curriculum book i.e. primary or secondary publications.

Membership represents the NATRE membership monies, in which members receive the RE Today magazine, curriculum books as a termly mailing but can additionally benefit from monthly e-newsletters, free and discounted courses and RE Today resources and the annual NATRE conference. This is a monthly offer, not termly as with the subscriptions.

Mailings for academic interest entitle the subscriber to a copy of the British Journal for Religious Education. This publication is also available within NATRE membership and RE Today subscriptions.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>5</b>	<b>Total resources expended</b>					
		<b>Staff costs £</b>	<b>Amortisation/ depreciation £</b>	<b>Other costs £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	<b>Expenditure on raising funds</b>	20,240	-	2,323	22,563	22,693
	<b>Charitable activities</b>					
	Provision of opportunities for learning					
	Direct costs (note 6)	369,463	-	546,820	916,283	881,972
	Support costs (note 7)	567,406	152,406	286,872	1,006,684	975,165
	Governance costs (note 8)	-	-	32,146	32,146	26,610
		<u>957,109</u>	<u>152,406</u>	<u>868,161</u>	<u>1,977,676</u>	<u>1,906,440</u>

Of the total expenditure of £1,977,676 (2023: £1,906,440), £1,609,323 (2023: £1,294,067) is allocated to unrestricted funds and £368,353 (2023: £612,373) is allocated to restricted funds.

<b>6</b>	<b>Direct costs</b>		<b>2024 £</b>	<b>2023 £</b>
	Other direct costs comprise:			
	<b>Unrestricted funds</b>			
	Project advisers, staff travel and other expenses		68,592	47,139
	Production of publications and other project expenditure		238,755	148,194
			<u>307,347</u>	<u>195,333</u>
	<b>Restricted funds</b>		239,473	305,698
			<u>546,820</u>	<u>501,031</u>

<b>7</b>	<b>Support costs</b>		<b>2024 £</b>	<b>2023 £</b>
	Premises and related costs		75,951	78,398
	Stationery, postage, telephone and related costs		15,843	17,771
	Other costs		195,078	190,827
			<u>286,872</u>	<u>286,996</u>

Other costs of £195,078 (2023: £190,827) comprise expenditure relating to computer maintenance, repairs and renewals, other premises expenses, staff support costs, accountancy support, bank and related charges incurred during the year.

<b>8</b>	<b>Governance costs</b>		<b>2024 £</b>	<b>2023 £</b>
	Legal and professional fees		8,896	15,838
	Audit fees		16,075	9,025
	Board of Trustees' and Members' of Committee expenses		7,175	1,747
			<u>32,146</u>	<u>26,610</u>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. Five of the trustees were reimbursed travelling expenses. The total value of expenses reimbursed in 2024 was £2,381 (2023: Seven of the trustees were reimbursed £1,747).

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Chief Executive	1	1
PA to Chief Executive	1	1
Business Development Director	1	1
Advisers	6	7
Publications & Marketing	7	7
Support staff	6	6
	22	23
	22	23

**Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	792,280	752,370
Social security costs	68,900	74,158
Other pension costs	95,929	109,993
	957,109	936,521
	957,109	936,521

One employee received employee benefits (excluding employer pension contribution) in the banding of £60,000 to £70,000 (2023: One).

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £175,209 (2023: £170,268).

**11 Taxation**

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

**12 Transfers**

Investment gains of £40,679 arose on The Development Fund, being the Charity's expendable endowment. These amounts were then transferred to unrestricted funds. An amount of £143,812 being the balance on the restricted Small Grants Fund was transferred to unrestricted, following the changes made to the Charity's endowment policy. No transfers were made in 2023.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**13a Intangible fixed assets**

	<b>Software £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2023	415,624	415,624
Additions		
	-----	-----
At 31 August 2024	415,624	415,624
<b>Amortisation</b>		
At 1 September 2023	138,542	138,542
Charge for the year	138,542	138,542
	-----	-----
At 31 August 2024	277,084	277,084
<b>Net book value</b>		
At 31 August 2024	138,540	138,540
	=====	=====
At 31 August 2023	277,082	277,082
	=====	=====

**13b Tangible fixed assets**

	<b>Office equipment £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2023	53,239	115,440	168,679
Additions	4,504	-	4,504
Disposals	(608)	(98,598)	(99,206)
	-----	-----	-----
At 31 August 2024	57,135	16,842	73,977
<b>Depreciation</b>			
At 1 September 2023	50,141	84,814	134,955
Charge for the year	3,142	10,722	13,864
Eliminated on disposals	(608)	(80,461)	(81,069)
	-----	-----	-----
At 31 August 2024	52,675	15,075	67,750
<b>Net book value</b>			
At 31 August 2024	4,460	1,767	6,227
	=====	=====	=====
At 31 August 2023	3,098	30,626	33,724
	=====	=====	=====

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>14</b>	<b>Fixed asset investments</b>	<b>CCLA Investment Funds £</b>	<b>CCLA Deposit Funds £</b>	<b>Total £</b>
	Market value at 1 September 2023	635,533	733	636,266
	Additions at cost	-	3,700	3,700
	Disposal Proceeds	-	(205,000)	(205,000)
	Transfers between funds	(205,000)	205,000	-
	Change in value in the year	41,180	-	41,180
		<hr/>	<hr/>	<hr/>
	Market value at 31 August 2024	471,713	4,433	476,146
		<hr/>	<hr/>	<hr/>
	Historical cost:			
	At 31 August 2024	317,595	4,433	322,028
		<hr/>	<hr/>	<hr/>
	At 31 August 2023	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
<b>15</b>	<b>Stocks</b>		<b>2024 £</b>	<b>2023 £</b>
	Stocks of publications for resale		113,409	80,034
			<hr/>	<hr/>
			113,409	80,034
			<hr/>	<hr/>
<b>16</b>	<b>Debtors: amounts falling due within one year</b>		<b>2024 £</b>	<b>2023 £</b>
	Trade debtors		97,987	109,888
	Other debtors		17,432	10,637
	Prepayments and accrued income		39,641	27,407
			<hr/>	<hr/>
			155,060	147,932
			<hr/>	<hr/>
	<b>Debtors: amounts falling due after one year</b>		<b>2024 £</b>	<b>2023 £</b>
	Other debtors		2,816	12,084
			<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>17</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Trade creditors	84,896	104,988
	Taxes and social security costs	19,514	19,661
	Other creditors	19,885	6,906
	Accruals	66,530	94,390
	Deferred income	331,685	245,275
	Bank Loans and Overdrafts	10,000	10,000
		<u>532,510</u>	<u>481,220</u>
	<b>Creditors: amounts falling due after more than one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Bank Loans and Overdrafts	7,500	17,500
		<u>7,500</u>	<u>17,500</u>

The bank loan represents the capital amount repayable for a Coronavirus Bounceback Loan. This facility is provided by Lloyds Bank and supported by the Bounceback Loan Scheme (BBLs), which is managed by the British Business Bank and supported by the UK Government. The loan is repayable over 72 months, with no interest payable and no repayments due for the first 12 months. Thereafter interest is chargeable at 2.5% per annum. A minimum of £2,000 can be repaid at any time during the term with no penalty.

<b>Deferred income movement</b>	<b>2024</b>
	£
Balance at 1 September 2023	245,275
Incoming resources deferred in the current year	331,685
Less: amounts released	(245,275)
Balance at 31 August 2024	<u>331,685</u>

Deferred income represents membership fees of £321,753, subscriptions of £1,595 received in advance, and training/consultancy fees of £8,337 billed in advance.

**18 Pension costs**

**Teachers' Pension Scheme**

Some of the employees of the charity belong to the Teachers' Pension Scheme for England and Wales. This scheme is a multi-employer defined benefit scheme. The latest actuarial valuation of the TPS related to the period ended 31 March 2020.

An amount of £4,850 was outstanding at the end of the financial year, which was due and subsequently paid in September 2024.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full time teachers and lecturers and part time teachers and lecturers following appointment or a change of contract. All teachers and lecturers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**18 Pension costs: continued**

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2020. The valuation report was published by the Department for Education on 27 October 2023. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy) from 1<sup>st</sup> April 2024 (contribution rate to 31<sup>st</sup> March 2024 is set at 23.68% of pensionable pay, as set by the 31<sup>st</sup> March 2019 valuation).
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million, giving a notional past service deficit of £39,800 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 1.7% above the rate of CPI.

A copy of the latest valuation report can be found by on the Teachers' Pension website at <https://www.teacherspensions.co.uk/news/employers/2019/04/valuation-report-release.aspx>

The employer's pension costs paid to TPS in the year amounted to £43,408 (2023 £50,658).

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

**Defined Contribution Pension Scheme**

CEM also participated in a defined contribution pension scheme. CEM contributed £52,521 (2023: £59,335) in the year in respect of 18 employees (2023:18).

**19 Liability of members**

Christian Education Movement is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**20 Endowment funds**

**Current year 2024**

Expendable endowments	Balance at 1 Sep 2023	Movement in funds				Balance at 31 Aug 2024
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	(308,683)	-	-
CE Church Building Fund	38,850	-	-	(38,850)	-	-
The Development Fund	-	-	-	306,854	40,679	347,533
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>(40,679)</u>	<u>40,679</u>	<u>347,533</u>

**Prior year 2023**

Expendable endowments	Balance at 1 Sep 2022	Movement in funds				Balance at 31 Aug 2023
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

The special trust funds comprise monies for which the charity has a responsibility in a Trustee capacity. On 1 September 2002, in accordance with the terms of a Scheme approved by the Charity Commission, the Trusteeship of the funds was transferred from National Christian Education Council to Christian Education Movement. The CE New Endowment fund was established to generate income to be applied specifically towards making small grants to young people, from churches, towards residential courses, conferences and holidays. Income generated by the fund was credited directly to the restricted income fund entitled the "Small Grants Fund". The Christian Education Church Building Fund (formerly known as the Centenary Loan Fund) comprised capital monies to be applied in making interest free loans to churches in membership of the charity to enable them to support the improvement of accommodation for children's and youth work. This Fund longer functioned as a membership organisation due to the changes in the Charity's work.

In 2023 the Board of Trustees, in consultation with the Charity Commission, merged the two existing funds to form an expendable endowment named "The Development Fund". Income from the fund is now credited to unrestricted for general use by the Charity. Investment gains from the funds are initially credited to the fund and then transferred to unrestricted for the general purposes of the charity, whilst maintaining the value of the original endowment.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**21 Restricted funds**

**Current year 2024**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2024
	Balance at 1 Sep 2023	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE	30,068	26,136	(19,476)	-	-	<b>36,728</b>
ITE Conferences (JT)	8,157	-	(6,255)	-	-	<b>1,902</b>
<b>Regional Infrastructure Project REHUBS</b>						
REHUBS	36,357	141,500	(152,641)	-	-	<b>25,216</b>
<b>Other Funds</b>						
Spirited Arts (Westhill)	1,909	6,433	(2,820)	-	-	<b>5,522</b>
IBRA International Fund	18,260	8,045	(17,909)	-	-	<b>8,396</b>
Small Grants Fund	157,762	-	(13,950)	(143,812)	-	-
Understanding / picturing Islam	151,020	-	(70,497)	-	-	<b>80,523</b>
Understanding Unbelief	2,282	19,950	(9,533)	-	-	<b>12,699</b>
Understanding Christianity	112,721	-	(27,276)	-	-	<b>85,445</b>
NATRE Leadership Fund (CSTG)	8,176	2,500	(3,406)	-	-	<b>7,270</b>
Primary 1000	16,809	-	(364)	-	-	<b>16,445</b>
RE Awareness	5,750	-	-	-	-	<b>5,750</b>
NATRE Chair	2,077	4,653	(4,251)	-	-	<b>2,479</b>
RE Plus Environment	1,678	-	-	-	-	<b>1,678</b>
UC Development	45,019	-	(39,975)	-	-	<b>5,044</b>
	<u>598,045</u>	<u>209,217</u>	<u>(368,353)</u>	<u>(143,812)</u>	-	<u>295,097</u>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**21 Restricted funds (continued)**

**Prior year 2023**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2023
	Balance at 1 Sep 2022	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE	65,272	-	(35,204)	-	-	<b>30,068</b>
ITE Conferences	6,782	7,500	(6,125)	-	-	<b>8,157</b>
<b>Regional Infrastructure Project REHUBS</b>						
REHUBS	66,706	110,100	(140,449)	-	-	<b>36,357</b>
<b>Other Funds</b>						
Spirited Arts	4,042	2,000	(4,133)	-	-	<b>1,909</b>
IBRA International Fund	26,048	7,640	(15,428)	-	-	<b>18,260</b>
Small Grants Fund	141,011	18,105	(1,354)	-	-	<b>157,762</b>
Understanding / picturing Islam	177,970	-	(26,950)	-	-	<b>151,020</b>
Understanding Unbelief	(1,125)	9,974	(6,567)	-	-	<b>2,282</b>
Understanding Christianity	174,799	100,000	(162,078)	-	-	<b>112,721</b>
NATRE Leadership Fund (CSTG)	9,113	1,000	(1,937)	-	-	<b>8,176</b>
BQiC (Templeton)	80,170	34,960	(115,130)	-	-	<b>-</b>
Primary 1000	25,809	-	(9,000)	-	-	<b>16,809</b>
RE Awareness	9,250	-	(3,500)	-	-	<b>5,750</b>
NATRE Chair	2,837	4,000	(4,760)	-	-	<b>2,077</b>
RE Plus Environment	2,500	3,955	(4,777)	-	-	<b>1,678</b>
UC Development	-	120,000	(74,981)	-	-	<b>45,019</b>
	<u>791,184</u>	<u>419,234</u>	<u>(612,373)</u>	<u>-</u>	<u>-</u>	<u>598,045</u>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**21 Restricted funds (continued)**

**NEW2RE - Early Career Development** is a project which has been designed to support 'Early Careers Teachers' secondary RE teachers to deepen their subject knowledge and teach six religions and other world views with confidence – it is a two year programme which will be delivered through NATRE membership – making it available to all.

**ITE – Jerusalem Trust** – six regional conferences delivered by working in partnership with lecturers on PGCE RE courses and by brokering with other partners to inspire new entrants to the RE teaching profession through inter-varsity day conferences.

**RE Hubs** – This was formerly the 'Regional Infrastructure Project' with the website [www.re-hubs.uk](http://www.re-hubs.uk) and launched in 2022. We have restructured this to be focused on being 9 Regional Hubs in England and 1 Hub in Wales that is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE / RVE in their local region. The key focus is to provide an information exchange hub for those who have services, resources, training, and visits to benefit schools with those teachers who are looking to increase their teaching provision. This is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is managed on a day-to-day basis by Claire Clinton and RE Today.

**NATRE Leadership** is funding to support teachers in fulfilling their roles in RE leadership beyond the classroom.

**Spirited Arts** - funds to help invest in promoting the competition and embed the project in schools. It is a unique opportunity for teachers to enable their pupils to express their own religious and spiritual insights through Art, Music and Poetry. Some of the funding has been used to promote the competition nationally through celebrating the winners of the competition and highlight their fantastic entries.

The **IBRA International Fund** receives voluntary giving from individual IBRA readers to provide grants that enable the IBRA International Partners to translate and produce resources to support their local readers.

The **Small Grants Fund** previously comprised income earned from endowment fund assets and applied towards making small grants to young people from churches. The provision of needing to be in membership of the charity has been removed. The fund supported attendance at residential courses, conferences, and holidays for young people. Following the reorganisation of the Charity's endowments, the balance of this fund has been released to unrestricted for use in pursuit of the general aims of the Chariry. It still supports applications received if they fit the original criteria.

**Understanding Islam / Picturing Islam** will be the second classroom resource in the 'Understanding...' Series. The aim is to transform teaching and learning about Islam in schools in England and Wales, within the safe confines of the RE classroom. It is not simplistic, limiting pupils' learning and misconceptions of Islam, but representative of the diversity of those who follow the Muslim path in the UK today.

**Understanding Christianity and UC Development** – this funding to enable all schools to access UC through the development of an online learning platform. It is now being used to teach Christianity in CofE schools and community schools: both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. The UC online learning course has 6 modules which is equivalent to the 15 hours in-person training and has been designed to provide the same learning experience, but at the convenience of the learner.

**Understanding Unbelief – Kent University** (Templeton funding) the aim is to research and map the population of 'unbelievers' beyond atheism, allowing for a variety of configurations of 'unbelief', exploring what people believe *in* not just what they don't believe in.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**21 Restricted funds (continued)**

**BQiC – Templeton** - Explores ways in which teachers of RE in primary and secondary schools can be encouraged to consider and address multidisciplinary approaches to big questions in RE classrooms. This has been through publications and online resources, and training for teachers.

**Primary 1000 - NATRE** – ‘The Better RE’ 1,000 Primary project is a NATRE project to support 1000 Primary schools. It worked with NATRE exec, Advisers and teachers who refer hard-to-reach schools and provide them with resources and practical solutions, helping them to see improvement swiftly and be able to sustain this in the years to come. This project was completed in September 2024 with the last of three RE Roadshows led by Lat Blaylock in Leeds, Birmingham and Reading.

**RE Awareness** – the research, design and development of a course focussed on headteachers, governors and senior leaders who are responsible for the teaching of RE.

**NATRE Chair** – this is funding to enable the Chair of NATRE to fulfil their role in RE leadership beyond the classroom.

**RE Plus Environment** – the resource pack ‘God’s Good Earth’ has been developed for the RE classroom for teaching about the environment and is being delivered as a downloadable resource, which is freely available.

**22 Unrestricted funds**

**Current year 2024**

	<b>Balance at 1 Sep 2023 £</b>	<b>Movement in funds</b>				<b>Balance at 31 Aug 2024 £</b>
		<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Investments gains/losses £</b>	
<b>Designated funds</b>						
Fixed asset fund	310,806	-	(152,406)	(13,633)	-	144,767
	<u>310,806</u>	<u>-</u>	<u>(152,406)</u>	<u>(13,633)</u>	<u>-</u>	<u>144,767</u>
<b>General fund</b>	(403,063)	1,328,734	(1,456,917)	198,124	501	(332,621)
	<u>(403,063)</u>	<u>1,328,734</u>	<u>(1,456,917)</u>	<u>198,124</u>	<u>501</u>	<u>(332,621)</u>
<b>Total</b>	(92,257)	1,328,734	(1,609,323)	184,491	501	(187,854)
	<u><u>(92,257)</u></u>	<u><u>1,328,734</u></u>	<u><u>(1,609,323)</u></u>	<u><u>184,491</u></u>	<u><u>501</u></u>	<u><u>(187,854)</u></u>

**Fixed Asset Fund** comprises the net book value of all tangible fixed assets with the exception of any which have restrictions imposed on them.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**22 Unrestricted funds (continued)**

**Prior year 2023**

	Movement in funds					Balance at 31 Aug 2023 £
	Balance at 1 Sep 2022 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	346,947	-	(152,959)	116,818	-	310,806
<b>General fund</b>	(357,011)	1,223,272	(1,141,108)	(116,818)	(11,398)	(403,063)
<b>Total</b>	(10,064)	1,223,272	(1,294,067)	-	(11,398)	(92,257)

**23 Analysis of net assets between funds**

**Current year 2024**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	144,767	-	-	144,767
Investments	128,613	-	347,533	476,146
Current assets	78,776	295,097	-	373,873
Creditors: amounts falling due within one year	(532,510)	-	-	(532,510)
Creditors: amounts falling due more than one year	(7,500)	-	-	(7,500)
	(187,854)	295,097	347,533	454,776

**Prior year 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2023 are represented by:				
Tangible fixed assets	310,806	-	-	310,806
Investments	288,733	-	347,533	636,266
Current assets	(193,076)	598,045	-	404,969
Creditors: amounts falling due within one year	(481,220)	-	-	(481,220)
Creditors: amounts falling due more than one year	(17,500)	-	-	(17,500)
	(92,257)	598,045	347,533	853,321

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**24 Commitments under operating leases**

At 31 August 2024 the company had minimum lease payments under non-cancellable operating leases as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Expiry date:		
Within one year	30,408	42,500
Within one to two years	33,792	40,288
Between two and five years	-	-
	<u>64,200</u>	<u>82,788</u>

In August 2024 the charity negotiated an exit from its existing rental lease agreement for 5/6 Imperial Court 12 Sovereign Road B30 3FH. The operating leases in existence at the date of the balance sheet date represent the minimum rental term at the charity's new operating address.

**25 Related parties**

All Trustees are entitled to a complimentary NATRE membership. Trustee expenses are disclosed in Note 9.

Up until 10<sup>th</sup> October 2023, one Trustee (now resigned) was also a director of SPCK Limited (formerly Lion Hudson), which supplies publications. The expenditure incurred with SPCK Limited in the year was £36,184 (2023 - £13,639). The amount outstanding in creditors with SPCK Limited at the end of the year was £17,988 (2023 - £nil).

One Trustee is a Trustee of The All Saints Educational Trust, which provides grant funding for various projects. The funding received from The All Saints Educational Trust in the year was £18,700 (2023 - £nil). The amount outstanding in debtors with The All Saints Educational Trust at the end of the year was £nil (2023 - £nil).

**26 Analysis of changes in net debt**

	<b>2023</b>	<b>Cash</b>	<b>2024</b>
	<b>£</b>	<b>Flows</b>	<b>£</b>
		<b>£</b>	
Borrowings	(27,500)	10,000	(17,500)
	<u>(27,500)</u>		<u>(17,500)</u>
Total Liabilities	(27,500)	10,000	(17,500)
	<u>(27,500)</u>		<u>(17,500)</u>
Cash and cash equivalents	164,919	(62,331)	102,588
	<u>164,919</u>	<u>(62,331)</u>	<u>102,588</u>
Total net debt	137,419	(52,331)	85,088
	<u>137,419</u>	<u>(52,331)</u>	<u>85,088</u>










# CEM 2024 - 31 Aug 2024 (V20250307)

Final Audit Report

2025-03-27

Created:	2025-03-21
By:	Lorraine Williams (lwilliams@christianeducation.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA088iwO1mqWCH4TM6VJiEpCwVgnj08BuG

## "CEM 2024 - 31 Aug 2024 (V20250307)" History

-  Document created by Lorraine Williams (lwilliams@christianeducation.org.uk)  
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2025-03-21 - 10:39:09 AM GMT
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Signature Date: 2025-03-21 - 10:40:45 AM GMT - Time Source: server
-  Signer glenb@cooperparry.com entered name at signing as Cooper Parry Group Limited  
2025-03-27 - 9:15:23 AM GMT
-  Document e-signed by Cooper Parry Group Limited (glenb@cooperparry.com)  
Signature Date: 2025-03-27 - 9:15:25 AM GMT - Time Source: server
-  Agreement completed.  
2025-03-27 - 9:15:25 AM GMT

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2024**

**Company number: 04192501**  
**Charity number: 1086990**

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr Stephen Botham Mrs Jane Chipperton (resigned 07/03/2024) Mrs Carole Gallant Mrs Pamela Draycott (Chair) Mr Philip Leivers Ms Susan Leslie (Vice-Chair) Mr Norman Richardson (resigned 12/10/2023) Mrs Suzanne Wilson-Higgins (resigned 12/10/2023) Mr Derek Holloway Mrs Caroline L'Estrange Mr David Legrand Rev Andrew Haviland (appointed 18/10/2024)
<b>Secretary</b>	Ms Zoë Keens
<b>Charity Number</b>	1086990
<b>Company Number</b>	04192501
<b>Principal Address</b>	Suite 5-6 1 Devon Way Birmingham B31 2TS
<b>Websites</b>	<a href="http://www.christianeducation.org.uk">www.christianeducation.org.uk</a> <a href="http://www.retoday.org.uk">www.retoday.org.uk</a> <a href="http://www.natre.org.uk">www.natre.org.uk</a> <a href="http://www.ibraglobal.org">www.ibraglobal.org</a> <a href="http://www.understandingchristianity.org.uk">www.understandingchristianity.org.uk</a>  We also work closely with: <a href="http://www.rootsontheweb.com">www.rootsontheweb.com</a>
<b>Auditors</b>	Cooper Parry Group Limited Cubo Birmingham, 3 <sup>rd</sup> Floor Two Chamberlain Square Birmingham B3 3AX
<b>Bankers</b>	Lloyds Bank plc 43 Irongate Derby DE1 3FT
<b>Solicitors</b>	Pothecary Witham Weld 70 St Georges Square London SW1V 3RD  Veale Wasborough Vizards Barnards Inn 86 Fetter Lane London EC4A 1AD  Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**CONTENTS**

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	<b>Page</b>
Trustees' Report	1 - 10
Independent Auditor's Report	11 - 13
Statement of Financial Activities	14
Summary Income and Expenditure Account	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the accounts	18 - 34

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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The members of the Board of Trustees present their report together with the financial statements of Christian Education Movement for the year ended 31 August 2024. The report has been prepared in accordance with the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 18 to 19 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" (FRS 102) issued in 2019.

**Structure, governance and management**

Christian Education (CE), as the charity is generally known, is a company limited by guarantee (Company Registration No. 04192501 England and Wales) with the formal title of Christian Education Movement. It was incorporated on 2 April 2001 and was registered as a charity on 12 June 2001 (Charity Registration No. 1086990). In the event of the charity being wound up Trustees are required to contribute an amount not exceeding £1.

The conduct of its work is governed by a Memorandum and Articles of Association. The charity brings together different traditions of service, one dating from 1803 when the National Sunday School Union was founded, IBRA which was founded in 1882 and another, which comes via the Student Christian Movement in Schools, from 1892.

The Trustees, who are also the directors for the purpose of company law, who served during the year and up to the date of this report were:

Mr Stephen Botham  
Mrs Jane Chipperton (resigned 07/03/2024)  
Mrs Carole Gallant  
Mrs Pamela Draycott (Chair)  
Mr Philip Leivers  
Ms Susan Leslie (Vice-Chair)  
Mr Norman Richardson (resigned 12/10/2023)  
Mrs Suzanne Wilson-Higgins (resigned 12/10/2023)  
Mr Derek Holloway  
Mrs Caroline L'Estrange  
Mr David Legrand  
Rev Andrew Haviland (appointed 18/10/2024)

The Board of Trustees are directors of the charitable company for the purposes of company legislation and Trustees for the purposes of charity legislation. The Board appoints the Chair and Vice-Chair of Christian Education.

The Board is ultimately responsible for the charity and meets on a regular basis (five times in 2023-24), three virtual meetings and one residential meeting to review developments and make decisions including approving the Annual Plan with its budget. The Board has appointed the Chair and Vice Chair as the Business Planning Group (BPG) to work on a 'between meetings' basis with the Chief Executive. The charity sponsors the daily operation of the National Association of Teachers of Religious Education (NATRE) which is separately constituted and led by its own elected Executive.

The Chief Executive is responsible for the day-to-day management of the charity and its work and reports to the Board on a formal basis at meetings, as well as informally between meetings. All members of staff, some of whom are based in the charity's offices in Birmingham, and some of whom work remotely from their own homes, are accountable to the Chief Executive.

The Business Planning Group takes responsibility for processing nominations of Trustees. The charity from time to time makes personal approaches on recommendation to potential Board members. Candidates for service are considered from amongst those working with the charity in other capacities, those whom Trustees and staff encounter in their engagements with the Religious Education, Christian publishing communities and those responding to our recruitment notices.

Trustees are often co-opted to the Board initially and after formal agreement, new Trustees are provided with information outlining charity policy, strategy and working practices, and each makes a declaration of their eligibility to serve under current legislation. This set of guidance notes for all Trustees is updated periodically as new statements of policy etc. are agreed by the Board. All trustees are encouraged to attend appropriate training courses and to seek membership of relevant professional bodies.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Working Relationships**

Throughout the period the charity has had a close working relationship with several organisations including:

- **Culham St Gabriel's (CSTG)**  
RE Today and NATRE have been identified as key suppliers by CSTG and the team work actively to establish ways in which to strengthen and support the whole of the RE community.
- **ROOTS for Churches**  
Christian Education is a partner in a separate charitable company, ROOTS for Churches Limited. Christian Education's Chief Executive serves as a Director of ROOTS for Churches Limited. Every two months ROOTS publish two magazines: one for leaders of activities for children and young people, the other for worship leaders.
- **Religious Education Council**  
Christian Education and NATRE are individually members of the Religious Council in England and Wales (REC). This is the coalition of professional and faith bodies, RE agencies, Trusts and Foundations with an interest in Religious Education. Every few years one of the Department for Education ministers addresses the Council, which meets at least twice a year.
- **RE Policy Unit**  
RE Today, NATRE and REC work in partnership as the RE Policy Unit. We work together to promote the value of religious education, to ensure that its importance is recognised by all schools, policy makers and the media.
- **Council for Subject Associations – CfSA**  
NATRE is a member of the CfSA and is represented by Zoë Keens as a Board member, and Katie Freeman (Chair – NATRE). CfSA is an umbrella organisation, independent of Government, which represents subject associations. Members of the CfSA benefit from the power of a unified voice, representing Subject Associations in informing educators, policy makers and media about research and professional practice informed approaches to the curriculum, pedagogy, teacher training and professional development.
- **RE Hubs**  
The RE Hubs project is dedicated to supporting Religious Education (RE), Religion, Values and Ethics (RVE) and Religion & Worldviews (R&W) teachers and practitioners in the UK. Our mission is to connect those who can provide resources with those who need them. We aim to create a neutral platform that brings all stakeholders together, filling the knowledge gap and equipping everyone within the RE/RVE/R&W ecosystem. The key focus is to provide an information exchange hub [www.re-hubs.uk](http://www.re-hubs.uk) for those who have services, resources, training and visits to benefit schools with those teachers who are looking to increase their teaching provision. The regions reflect the DfE's delineation and Wales. Each region is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE/RVE in their local region. This project is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is supported on a day-to-day basis by RE Today.

**Risk management**

The Trustees have a Risk Policy which is reviewed annually in January and the Risk Register which is reviewed on a continual basis to assess the major risks to which the charity is exposed. These relate to five key areas: Governance and Management, Operational, Financial, Environmental – external / internal and Compliance.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the governance, operational and business risks faced by the charity effective systems have been put in place to mitigate the risks.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Objectives and aims**

The Object of the charity is to advance education by promoting lifelong learning in religion and faith for all, as a positive contribution to the wellbeing of society.

The Trustees confirm that they have looked at Charity Commission guidance when setting the Objectives for the charity. The Trustee Board has considered the general guidance on public benefit and to its supplementary guidance on:

"The advancement of education; the advancement of religion; the advancement of human rights, conflict resolution or reconciliation of the promotion of religious or racial harmony or equality or diversity."

Christian Education Movement serves a wide range of people, individuals in their personal faith and those working in education. CE / RE Today provides support, training, research, and curriculum development. In turn our clients, customers and partners contribute ideas and support to the breadth of the work undertaken by CE.

In its work with Religious Education in schools, the charity is committed to an equally representative, ecumenical, and multi-faith / non-religious worldviews approach. The flagship service for those working in the field of Religious Education in schools is the termly magazine *REtoday* and the termly books for primary and secondary teachers – these publications are the foundation that all NATRE membership packages are built on. CE / RE Today work collaboratively with NATRE to support all RE practitioners.

Our core purpose as an organisation is to be a platform and foundation for equipping, supporting, and resourcing human flourishing across the globe through the development and provision of first-class Religious Education services, materials, guidance, and leadership.

**RE Today Services**

A team of six RE Advisers focus their work on the professional development of teachers and are commissioned to advise schools, local authorities, SACREs, dioceses and others. The Advisers are all writers and editors for the charity's RE publications programme, enabling the maximisation of small resources for the benefit of a large percentage of the school population.

During 2023-24 RE Today and NATRE have continued working collaboratively with the REC and with the independently funded RE Policy Unit. It has been deemed a significant success with the breadth of project work that has included multiple media initiatives and approaches to government and the DfE. Other Trustees and staff serve on the governance of the REC.

**NATRE**

The charity sponsors the subject teachers' association, the National Association of Teachers of Religious Education (NATRE), providing management services of administration and membership management alongside sales and marketing.

NATRE is a separately constituted organisation that runs autonomously with support provided by working in partnership with CE and RE Today Services. CE works collaboratively with, and takes direction from, the NATRE steering group to achieve the agreed aims. This is a mutually beneficial partnership that facilitates and enables teachers to have access to excellent knowledge and high-quality resources and advice.

NATRE supports a programme of projects, led by their steering group and executive and with professional service provision by RE Today. NATRE is consulted by the Department for Education, Ofsted, and other agencies, so that they can hear the voice of teachers of RE. NATRE is a member of the Council for Subject Associations (CfSA).

**British Journal of Religious Education (BJRE)**

CE wholly owns and publishes original research papers in the British Journal of Religious Education (BJRE) published under contract by the academic journal specialist Taylor & Francis. BJRE publishes original research papers in print and digitally.

The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach, and therefore the benefits, to Academics, Initial Teacher Training (ITT's), students, and teachers. It draws on thoughts and opinions from the International Advisory Board, with a membership of Academics from Universities from across the world.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Christian Education**

CEM supports spiritual and faith development undertaken in the Christian community, especially through the provision of IBRA Bible reading notes and reading lists and through our support for 'ROOTS for Churches'.

CEM is a member of Churches Together in Britain and Ireland (CTBI). Christian Education is a Body in Association with CTBI and 'Churches Together in England' (CTE).

**International Bible Reading Association (IBRA)**

'*Fresh from The Word 2024*' (FFTW), the single annual publication, has sold consistently well although our readership is diminishing. David Painting is the editor, and the foreword was written by Hon. Fiame Naomi Mata'afa, the Samoan Prime Minister.

Our UK readers have donated to our IBRA International Fund which assists international partner organisations in making versions of our Bible reading notes available in Africa, India, and the Pacific.

The IBRA website provides accessibility to the daily readings within '*Fresh from The Word*' and encourage readers / visitors to engage with our international community, supported by daily updates on the Facebook pages and Twitter account.

**Achievements and performance**

The following agreed objectives have been continued in 2023-24

- A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy
- B. To become more visible in the field as a lead religious education services provider, including the sponsorship and business development of the National Association of Teachers of Religious Education
- C. To encourage Christians to explore and articulate their own beliefs and values
- D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education
- E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams through strategic business development, that will be mutually beneficial to the organisation and community it serves. This will be achieved through the appropriate investment in training, systems, operations, and communications.

**A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy**

Our remarkable team of schools RE Advisers have continued to work with tremendous dedication and commitment to engage and fulfil unique development and project work. It has been a year of change with Lat Blaylock retiring in December 2024 and Fiona Moss leaving to pursue new opportunities at CSTG in August 2024. We are delighted to have welcomed Debbie Yeomans and Julie Childs to the team, both expert Primary practitioners in September 2024. They have continued to work incredibly hard to meet the needs of schools, through our unique research and thought leadership.

During the last 12 months we fully launched the Primary RE Curriculum, which is the charity's first adaptable classroom ready resource, and in the first 12 months over 1000 schools have brought this new resource through the NATRE Schools Enhanced Primary membership. This is a complete provision and is being developed into a stand-alone product – it works with the Model Agreed Syllabus B, and can support our other Syllabi. We have continued to win new contracts to work with SACRE's. The Model Agreed Syllabus, written specifically to support leaders and teachers. This product continues to fit both requirement and budgets.

The work has continued to ensure that all resources are available in multiple ways, and the through the web shop all printed publications can be bought and a number of specific books can be bought digitally through Vitrium our DRM system. This is a seamless purchasing experience.

**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Publications**

Our curriculum series –**Exploring Religion and Worldviews** (Primary) and **Investigating Worldviews** (Secondary) was launched in September 2022. The team continue to work exceptionally hard to produce all our publications including *REtoday* magazine.

The online REtoday Magazine Library site has increasing online subscribers who have digital access to the full back catalogue of over 1,450 searchable, indexed articles, resources, and activities. Each new edition of REtoday's articles is added in line with the distribution date of the magazine. Access to the RE Today Library is freely available to all NATRE members in the new membership programme launched in October 2022.

The new offer of digital books through the Vitrium platform, available via the RE Teaching Resources online shop, provides a modern and efficient solution for accessing high-quality resources. This digital format offers instant access, eliminating the need for shipping delays, and allows users to engage with content across multiple devices. The platform supports sustainable learning by reducing paper use and provides interactive features such as text highlighting and annotation. The digital format also ensures cost-effectiveness by eliminating shipping fees, offering a flexible, portable, and eco-friendly alternative for RE educators. This innovation aligns with our commitment to providing accessible and forward-thinking resources.

**Understanding Christianity (UC)** – edited by Stephen Pett, and Helen Matter for EYFS continues to sell well, and the 15-hour training, broken down into 6 modules continues to support the classroom resource. Schools are continuing to purchase and use the resource, and the in-person and online training engages new clients and new teachers joining a school where UC is embedded into the RE curriculum.

UC is being embedded in to the RE curriculum and the pedagogy fits with the movement to change the subject to focus on 'Religion and Worldviews'; therefore, we consider that this work will continue for the next 3 years and be a resource that will support teachers into the future.

**Model Agreed Syllabus:** the RE Adviser team have continued to present 'Model Agreed Syllabus' to SACREs that are due to refresh their Locally Agreed Syllabus but have restricted budgets. This continues to be a popular solution and the schools are keen to buy the suite of Schemes of Works that support the syllabus. RE Today have been able to support further through the organisation and management of launch conferences. RE Today also offers additional resources to update Model Agreed Syllabus A and B with the addition of A+ and B+ versions.

**Courses and conferences**

RE Today's courses and CPD training continue to be popular and with careful research the team develop relevant, instructional and resource filled training, providing delegates with the ability to develop their thinking and understanding together. The "Subject Knowledge Enhancement" and "Ways of Knowing" courses have proved very popular. The way in which we work means that we can be responsive and reactive to meet the needs of SACREs, MATs, Schools and teachers at every stage of learning. We also create bespoke and tailored training as consultancy. The team also deliver pupil conferences (primary and secondary), webinars for CPD purposes and support at diocesan and local authority conferences. Course Evaluations continue to be excellent from both teachers and pupils at our events.

We have seen an increase in teachers attending in-person courses, and the "Twilight" CPD for 60 – 90 min sessions continue to be popular.

**B. To become more visible in the field as a RE services provider, including working in partnership with the National Association of Teachers of Religious Education (NATRE)**

**The National Association of Teachers of RE** is a highly engaged group of teachers including several who, as well as teaching in the classroom and being active within NATRE, are also undertaking higher level study. Katie Freeman was elected Chair of NATRE in March 2024 for a three-year term. The benefit led NATRE membership has been designed to support teachers at every level of their career and continues to grow with retention levels and member sales increasing. This takes unique team working with NATRE and RE Today / CEM and there is excellent collaborative work too that benefits Head teachers, RE Advisers, subject leaders, and teachers, those who are qualified and unqualified in the classroom.

**NATRE Spirited Arts competition** is in its 21<sup>st</sup> year and the competition to date has attracted over half a million participants since 2004. This year we received we received a staggering number of entries, with 25,000 children involved. Entries came from pupils aged 3-19 years old, Early Years Foundation Stage (EYFS) and Special Education Needs and Disabilities (SEND). We received artwork, sculpture, poetry, film and music compositions and, as always, it was a privilege and a challenge with some entries from as far a-field as Australia, Bahrain and Thailand.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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For 2024 the new theme “Why do Animals Matter”, was generously sponsored by Veganism in Education (VinE) and the Animal Interfaith Alliance (AIA). The RE Today suite of resources ‘Ethical Veganism in the RE classroom’ which span all age groups will support engagement with this theme.

**New2RE** – is the backbone to the Initial Teacher Training/Early Career Teachers (ITT/ECT) NATRE membership and broadens out the level of support provided to all ECT. The aim of this work remains to enable teachers to develop their own strategies for teaching RE and support them at the start of their careers; it continues to help them to deepen their subject knowledge and teach Religion and Worldviews within RE with confidence. The monthly free webinars in the virtual NATRE café are a key component of this support structure.

**C. To encourage Christians to explore and articulate their own beliefs and values.**

**International Bible Reading Association (IBRA)**

During 2023-24 over 3,700 copies of FfTW 2024 (Fresh from The Word) were printed in English and were also translated into 13 languages by our 13 IBRA international partners and distributed around the world – this work impacts over 32 countries. They are licenced to the partners who translate, publish and distribute approximately 75,000 copies.

It is encouraging to know that this title is of such personal benefit to our readers and partners, our thanks to David Painting and our team of over 50 international writers, the readings committee, and the steering committee.

The publishers are SPCK and we work closely to promote and increase the reach to increase our readership.

Fresh from The Word 2023-24 was distributed in American Samoa, Western Samoa, and Tokelau. IBRA materials circulate in Cameroon, the Congo, Fiji, Ghana, India, Nigeria, Portugal, and South Africa mostly translated into a local language.

The historical ethos of the IBRA continues in that the UK readership donate to support our international readers and £10,000 was defrayed in grants during the year to cover translation, printing, and distribution costs overseas. To ensure that as many partners benefit no grant application is fully funded. The full 100% of donations are distributed.

**ROOTS for Churches**

There are over 18,000 regular users that take printed copies of one or both bi-monthly ROOTS magazines. These provide preparation and training for leaders in adult and all age worship services as well as those working with children and young people. The materials pick up themes from the lectionary readings for the Sunday and are widely used in Anglican, Methodist and Reform church communities. The print offer is reflected in the extensive resources through the website.

CE is one of the seven ecumenical partners behind the ROOTS project. It is a separately registered charity directed by Melanie Cave, Managing Director. Sample material is available on the website [www.ROOTSontheweb.com](http://www.ROOTSontheweb.com). The back catalogue of worship resources is also available on the website to subscribers via a password.

**D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education**

**British Journal of Religious Education (BJRE)**

There is a public benefit in CEM building partnership with higher education and other bodies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, taking forward the best of pedagogical thinking.

The editorial team is Editor - Professor Julian Stern, York St John's, Deputy Editor - Dr Yonah Matamba, University of the West of Scotland and Assistant Editor – Dr David Lundie, University of Glasgow. The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. This is supported by the ‘Professional Reflection’ section of the RE Today magazine under the joint editorship of Janet Orchard and Linda Whitworth.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams, including by appropriate investment in training, systems, and operations**

Finances have been carefully managed during the continuing financial uncertainty which has impacted our business the impact on our primary client base of schools of the unbudgeted teacher pay rise. The financial processes continue to be robust and have proven invaluable in responding quickly to government guidelines in a changing environment and being able to provide a seamless service to our customers. On intellectual property we work with VWV (Veale Wasborough Vizards) on a project by project, case by case requirement to ensure that we are protecting CE/RE Today's IP and copyright on a continuing basis.

**People**

Lat Blaylock retired on 31 December 2023, and we celebrated his 29 years' service in January. He continues to work with RE Today as a consultant. Fiona Moss left the organisation on 31 August 2024 to pursue new opportunities at Culham St Gabriels. Linzey Tolan returned from Maternity leave.

In May 2024 we successfully recruited Julie Childs and Debbie Yeomans onto the team as expert Primary practitioners and were also delighted to welcome Dr Richard Kueh to work with us as Consultant Director of Education for RE Today.

We were sad to say goodbye to Chelsey Miller Brown in December 2024 and we thank her for your hard work and contribution over the years.

**Future Plans**

**Internal Operations**

**Remote Working** – the team deliver 'business as usual' as well as using the opportunity to develop new methods of working internally, refining process and measuring impact, income and expenditure carefully to continue the charity's work.

**External Service Delivery** – A major part of the charity's work is delivering consultancy and training – a challenge has been the ability to deliver contracts and commissioned work via Teams, Zoom and other platforms. This flexibility enables the whole organisation to work with more schools, teachers and education providers.

This delivery has become a key business development for the charity, with provision of CPD training being accessible for all teachers without the geographic limitations of face-to-face training. Clients including SACREs, MATs and teacher training providers have been early adopters of these products. In the business planning for 2023-24 this is built on with CEMIST and business and marketing information that enables us to understand our markets needs and trends. The 'self-service' platforms for teachers and other RE practitioners enable people to access high quality training at a time and in a place that suits them.

**Accounting policies - Going Concern**

At the time of signing the accounts, the Trustees consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and strong sales in key areas such as membership in the period to 31<sup>st</sup> December 2024. The charity continues to hold adequate cash reserves. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The business plan has been completely revised and was signed off by the Trustees in July 2023. The four year rolling budget was further reviewed and revised in January 2024 and was brought to the Trustee meeting in January 2024. The Business Plan is a comprehensive working document and lays out the strategy, direction of travel and implementation for the next year but looking forward to 2026. The latest forecast to 31<sup>st</sup> August 2026 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

Zoë Keens and the team have continued to work on each element of the business internally and externally; assessing the potential and continued to look for opportunities within each market that each area benefits.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Key strategic aims of each business strand:**

<b>RE Today Services:</b>	Be the 'provider of choice' for excellent teaching support for religious and worldviews Education and values work in schools throughout the UK, working with SACRE's, funding bodies through consultancy, courses and excellent resources and the provision of resources to academies and academic trusts, all school types and supporting organisations.
<b>NATRE:</b>	To be the best, most supportive, relevant and innovative subject association in the UK providing social networks, communities of understanding, resource provision, advice, guidance, sharing and understanding at affordable prices.
<b>IBRA:</b>	Expand IBRA's work into other countries and reach more people in the UK through partnership working with SPCK, reduce all the costs, increase income and reaching new readers through their sales outlets.
<b>CE:</b>	Expand service provision and product base through partnership working and using excellent management systems.
<b>BJRE:</b>	To be the leading Academic journal for the study and research of Religious Education, increase further into international academic institutes.

**Organisational Aims:**

Significant work has continued during this year to fulfil the organisations aims focusing on four key areas:

1. Increase the engagement and commitment of the Board; auditing to ensure we have the right skills represented that reflect the work and business development of the charity.
2. Increase coherent and consistent working approaches and streamlined processes effectively using IT Infrastructure to support staff capacity and work more efficiently.
3. Increase team working, develop the skill and confidence in each team member to fulfil their role.

Continue to build the organisational structure to focus on business growth through each of the business strands increasing gross margin, through which the whole of the team is involved and can understand where and how their work fits in to the business development and income generation.

**Business Premises – Move**

JLL and the Landlords approached CEM regarding terminating their contract on 5-6 Imperial Court, Kings Norton so that they could repurpose the building.

CEM used this as an opportunity to downsize, rework processes and revise office usage. The team moved the office to S5-S6, 1 Devon Way, Birmingham. This has proved highly successful and also created cost savings.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Financial review**

Incoming resources for the year totalled £1,537,951. Detail of the various income streams can be found in notes 2 to 4 in the accounts.

Resources expended amounted to £1,977,676 in the year. Approximately 48% of this total (£957,109) related to staff costs whilst the balance of expenditure was split between printing of publications, mailings, conferences and other charitable activities.

The net outgoing resources for the year after other recognised gains and losses and transfers between funds totals £398,545.

The balance sheet of the charity as at 31 August 2024 shows total funds of £454,776. These funds comprise unrestricted funds of (£187,854), restricted funds of £295,097 and endowment funds of £347,533.

Details of the movements on the funds can be found in notes 20 to 22 to the financial statements.

Restricted income funds comprise monies that have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed restrictions. Full details of the restricted income funds can be found in note 21 to the attached accounts together with an analysis of movements in the year.

**Reserves policy**

As it is clear from the foregoing that the charity carries out a wide variety of activities, some of which comprise short term and externally funded pieces of work whilst others comprise longer term commitments requiring significant and ongoing financial investment.

The Trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Board of Trustees is of the opinion that, given the nature of the charity's work, free reserves should equate to between three- and six-months planned expenditure at any point in time (for the financial year 2024/25, this would range from £473,168 to £946,337). The members of the Board of Trustees believe that this level of reserves provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, to furnish adequate working capital to cover core costs and will allow the charity to cope with and respond to unforeseen emergencies whilst specific action plans are implemented.

The current year has been challenging, and overheads have been diverted from restricted to unrestricted activity to develop new methods of delivery and to respond to the changing marketplace. Because of this the free reserves as at 31<sup>st</sup> August 2024 have dropped below the target and were negative as at the balance sheet date. However, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025. The Business Plan 2024-25 was rewritten to present a comprehensive overview of the charity, its work for the next financial year, but with a forward vision for the next 4 years to 2028. This was agreed by the Board and is being implemented proactively by the team.

**Articles of Association**

The Articles of Association reflect current charity law and reflect the current purposes and working practices of Christian Education Movement.

**Investment Policy**

The charity has a Reserves policy, Investment Policy and Ethical Investment Policy, all of which are reviewed annually by Trustees. The charity's investments at 31 August 2024 comprised cash deposits of £4,433 and listed investments with a market value of £471,713. The funds are placed with CCLA in cash deposits, the investment fund (income) and property fund (income).

**Key Management Personnel Remuneration**

The Board of Trustees delegate the day to day management to Zoë Keens the CEO. Her salary is benchmarked against similar positions within the sector and advice taken from recruitment consultants.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2024**

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**Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Christian Education Movement for the purpose of company law, are responsible for preparing the Trustees' Report 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITORS**

Cooper Parry Group Limited have expressed their willingness to continue in office and will be proposed for re-appointment at the Annual General Meeting.

Approved by the Trustees 14<sup>th</sup> March 2025 and signed on their behalf by:



Pamela Draycott (Mar 21, 2025 10:40 GMT)

Mrs Pamela Draycott

**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Opinion**

We have audited the financial statements of Christian Education Movement for the year ended 31 August 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 31 August 2024, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Opinions on 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT (continued)**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees 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 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Auditor's responsibilities for the audit of the financial statements (continued)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA

*Cooper Parry Group Limited*

Cooper Parry Group Limited (Mar 27, 2025 09:15 GMT)

Senior Statutory Auditor  
for and on behalf of:

**Cooper Parry Group Limited**  
Statutory Auditor  
Cubo Birmingham, 3<sup>rd</sup> Floor  
Two Chamberlain Square  
Birmingham  
B3 3AX

14<sup>th</sup> March 2025

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>						
Donations and legacies	2	2,848	8,878	-	11,726	7,940
Investments	3	23,450	-	-	23,450	18,297
Charitable activities	4	1,302,436	200,339	-	1,502,775	1,616,269
		-----	-----	-----	-----	-----
<b>Total income</b>		1,328,734	209,217	-	1,537,951	1,642,506
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds		22,563	-	-	22,563	22,693
<b>Charitable activities</b>						
Provision of opportunities for learning		1,586,760	368,353	-	1,955,113	1,883,747
		-----	-----	-----	-----	-----
<b>Total expenditure</b>	5	1,609,323	368,353	-	1,977,676	1,906,440
		-----	-----	-----	-----	-----
<b>Other recognised gains and losses</b>						
(Losses)/Gains on investment assets	14	501	-	40,679	41,180	(11,398)
		-----	-----	-----	-----	-----
<b>Net income</b>		(280,088)	(159,136)	40,679	(398,545)	(275,332)
		=====	=====	=====	=====	=====
<b>Transfer between funds</b>	12	184,491	(143,812)	(40,679)	-	-
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		(95,597)	(302,948)	-	(398,545)	(275,332)
		=====	=====	=====	=====	=====
Fund balances at 1 September 2023		(92,257)	598,045	347,533	853,321	1,128,653
		-----	-----	-----	-----	-----
Fund balances at 31 August 2024		(187,854)	295,097	347,533	454,776	853,321
		=====	=====	=====	=====	=====

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

All of the activities of the charitable company are classified as continuing.

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	1,514,501	1,624,209
Expenditure	(1,977,676)	(1,906,440)
<b>Net operating deficit</b>	<u>(463,175)</u>	<u>(282,231)</u>
Investment income	<u>23,450</u>	<u>18,297</u>
<b>Net deficit for the year</b>	<u><u>(439,725)</u></u>	<u><u>(263,934)</u></u>

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**Registration Number 04192501**

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Intangible assets	13a		138,540		277,082
Tangible assets	13b		6,227		33,724
Investments	14		476,146		636,266
			620,913		947,072
<b>Current assets</b>					
Stocks	15	113,409		80,034	
Debtors: Amounts falling due within one year	16	155,060		147,932	
Debtors: Amounts falling due after one year	16	2,816		12,084	
Cash at bank and in hand		102,588		164,919	
			373,873		404,969
<b>Creditors: amounts falling due within one year</b>	17	(532,510)		(481,220)	
			(158,637)		(76,251)
<b>Net current assets</b>					(76,251)
<b>Total Assets less current liabilities</b>			462,276		870,821
<b>Creditors: amounts falling due after more than one year</b>	17		(7,500)		(17,500)
			454,776		853,321
<b>Net Assets</b>			454,776		853,321
<b>Capital funds</b>					
Endowment funds	20		347,533		347,533
<b>Income funds</b>					
Restricted funds	21		295,097		598,045
Unrestricted funds:					
Designated funds	22		144,767		310,806
General funds	22		(332,621)		(403,063)
			454,776		853,321
			454,776		853,321

The notes on pages 18 to 34 form part of these financial statements.

These financial statements were approved by the Board of Trustees on the 14<sup>th</sup> March 2025 and are signed on their behalf by:



Pamela Draycott (Mar 21, 2025 10:40 GMT)

Mrs Pamela Draycott  
**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**

**AS AT 31 AUGUST 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	(398,545)	(275,332)
Interest received	(23,450)	(18,297)
(Increase)/Decrease in stock	(33,375)	11,676
Decrease/(Increase) in debtors	2,140	(28,815)
Increase in creditors	51,290	66,253
Amortisation/depreciation	152,406	152,959
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	(249,534)	(91,556)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	23,450	18,297
Purchase of fixed assets	(4,504)	(116,818)
Loss on disposal of fixed assets	18,137	-
(Gain)/Loss on investment assets	(41,180)	11,398
Purchase of investments	(3,700)	-
Proceeds on sale of investments	205,000	-
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	197,203	(87,123)
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank Loan repaid	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>	(62,331)	(188,679)
<b>Cash and cash equivalents at 1 September 2023</b>	164,919	353,598
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 August 2024</b>	<u>102,588</u>	<u>164,919</u>
	<hr/>	<hr/>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	102,588	164,919
	<hr/>	<hr/>
<b>Cash and Cash equivalents at 31 August 2024</b>	<u>102,588</u>	<u>164,919</u>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**1 Accounting policies**

**1.1 Accounting convention**

Christian Education Movement is a registered company limited by guarantee with registered charity status, in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income recognition**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services or where they are given towards the furtherance of specific activities, but as donations where the funds are given in response to an appeal or with the greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**1.3 Expenditure recognition**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered. Resources expended comprise the following:

- The cost of generating funds represents staff costs incurred in generating grants and donated income.
- The costs of charitable activities comprise expenditure on providing opportunities for learning about the Christian faith particularly to children and young people and those engaged in their development. The costs include the direct and the indirect (or support) costs associated with these activities.
- Support costs represent indirect charitable expenditure. In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.
- Governance costs comprise the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% on a straight line basis
Office equipment	33% on a straight line basis
Fixtures and fittings	10% on a straight line basis

All tangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

**1.6 Investments**

Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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**1.7 Stock and work in progress**

Stocks consist of publications and are valued at the lower of cost and net realisable value with provision being made for any obsolete or damaged goods, and regular review of stock items to ensure that holding cost is in line with this policy. The Board regularly reviews its policy on the write-down of stock.

**1.8 Pensions**

A certain number of the charity's employees are members of defined contribution pension schemes to which the charity makes contributions based on a fixed proportion of pensionable salary. The attributable pension costs included in the financial statements represent the contributions payable to such schemes in respect of the accounting period.

Retirement benefits to some of the employees of the Charity are provided by the Teachers' Pension Scheme ("TPS"). This is a defined benefit scheme. The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

**1.9 Funds**

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Special trust funds comprise monies for which the charity has responsibility in trustee capacity. In prior years, income from the CEM New Endowment Fund was credited to restricted income funds and applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays and income from the Christian Education Church Building Fund was credited to general funds and applied for the general purposes of the charity. From September 2023, after consultation with the Charity Commission, these two funds were merged into an expendable endowment named The Development Fund. All income from The Development Fund is credited to unrestricted funds for the general purposes of the charity. Any investment gains from The Development Fund are initially credited to the Endowment and then transferred to unrestricted funds.

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside by the Board of Trustees out of unrestricted general funds for specific purposes or projects.

**1.10 Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation only commences when the asset has been brought into use and is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software	33% on a straight line basis
----------	------------------------------

All intangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.11 Financial Instruments**

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value. Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.12 Going Concern**

At the time of signing the accounts, the Trustees consider that The Charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of business generation, income and funding secured with key partners. The Charity continues to hold significant cash reserves.

Although the charity held negative unrestricted reserves as at the balance sheet date, the charity has significant designated reserves and the current business plan contains an expectation that the unrestricted reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The latest forecast to 31<sup>st</sup> August 2025 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>2</b>	<b>Donations and legacies</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	Donations and gifts	848	8,878	9,726	7,940
	Legacies Receivable	2,000	-	2,000	-
		<u>2,848</u>	<u>8,878</u>	<u>11,726</u>	<u>7,940</u>
	Total 2023	<u>300</u>	<u>7,640</u>	<u>7,940</u>	
<b>3</b>	<b>Investment income</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	Income from listed investments	23,450	0	23,450	18,297
		<u>23,450</u>	<u>0</u>	<u>23,450</u>	<u>18,297</u>
	Total 2023	<u>192</u>	<u>18,105</u>	<u>18,297</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>4</b>	<b>Income from charitable activities</b>			
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
				<b>Total 2023 £</b>
	In furtherance of the charity's objectives	1,302,436	200,339	1,502,775
		<u>                    </u>	<u>                    </u>	<u>                    </u>
	Total 2023	1,222,780	393,489	1,616,269
		<u>                    </u>	<u>                    </u>	<u>                    </u>

Included within income relating to in furtherance of charity's objectives are the following:

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<i>Unrestricted funds</i>				
Grants from UK Government	-	-	-	-
Subscriptions & Membership	609,508	-	609,508	398,824
Consultancy and related fees	186,136	-	186,136	221,623
Conferences and seminars	274,726	-	274,726	315,540
Royalties and other income	48,354	-	48,354	65,116
Income from sales of publications	183,712	-	183,712	221,677
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,302,436	-	1,302,436	1,222,780
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Restricted funds</i>				
Grants from trusts and businesses	-	200,339	200,339	393,489
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,302,436	200,339	1,502,775	1,616,269
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Subscriptions represent monies received from subscribers in return for termly mailings of RE Today magazine and the appropriate curriculum book i.e. primary or secondary publications.

Membership represents the NATRE membership monies, in which members receive the RE Today magazine, curriculum books as a termly mailing but can additionally benefit from monthly e-newsletters, free and discounted courses and RE Today resources and the annual NATRE conference. This is a monthly offer, not termly as with the subscriptions.

Mailings for academic interest entitle the subscriber to a copy of the British Journal for Religious Education. This publication is also available within NATRE membership and RE Today subscriptions.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>5</b>	<b>Total resources expended</b>					
		<b>Staff costs £</b>	<b>Amortisation/ depreciation £</b>	<b>Other costs £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	<b>Expenditure on raising funds</b>	20,240	-	2,323	22,563	22,693
	<b>Charitable activities</b>					
	Provision of opportunities for learning					
	Direct costs (note 6)	369,463	-	546,820	916,283	881,972
	Support costs (note 7)	567,406	152,406	286,872	1,006,684	975,165
	Governance costs (note 8)	-	-	32,146	32,146	26,610
		<u>957,109</u>	<u>152,406</u>	<u>868,161</u>	<u>1,977,676</u>	<u>1,906,440</u>

Of the total expenditure of £1,977,676 (2023: £1,906,440), £1,609,323 (2023: £1,294,067) is allocated to unrestricted funds and £368,353 (2023: £612,373) is allocated to restricted funds.

<b>6</b>	<b>Direct costs</b>		<b>2024 £</b>	<b>2023 £</b>
	Other direct costs comprise:			
	<b>Unrestricted funds</b>			
	Project advisers, staff travel and other expenses		68,592	47,139
	Production of publications and other project expenditure		238,755	148,194
			<u>307,347</u>	<u>195,333</u>
	<b>Restricted funds</b>		239,473	305,698
			<u>546,820</u>	<u>501,031</u>

<b>7</b>	<b>Support costs</b>		<b>2024 £</b>	<b>2023 £</b>
	Premises and related costs		75,951	78,398
	Stationery, postage, telephone and related costs		15,843	17,771
	Other costs		195,078	190,827
			<u>286,872</u>	<u>286,996</u>

Other costs of £195,078 (2023: £190,827) comprise expenditure relating to computer maintenance, repairs and renewals, other premises expenses, staff support costs, accountancy support, bank and related charges incurred during the year.

<b>8</b>	<b>Governance costs</b>		<b>2024 £</b>	<b>2023 £</b>
	Legal and professional fees		8,896	15,838
	Audit fees		16,075	9,025
	Board of Trustees' and Members' of Committee expenses		7,175	1,747
			<u>32,146</u>	<u>26,610</u>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. Five of the trustees were reimbursed travelling expenses. The total value of expenses reimbursed in 2024 was £2,381 (2023: Seven of the trustees were reimbursed £1,747).

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Chief Executive	1	1
PA to Chief Executive	1	1
Business Development Director	1	1
Advisers	6	7
Publications & Marketing	7	7
Support staff	6	6
	22	23
	22	23

**Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	792,280	752,370
Social security costs	68,900	74,158
Other pension costs	95,929	109,993
	957,109	936,521
	957,109	936,521

One employee received employee benefits (excluding employer pension contribution) in the banding of £60,000 to £70,000 (2023: One).

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £175,209 (2023: £170,268).

**11 Taxation**

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

**12 Transfers**

Investment gains of £40,679 arose on The Development Fund, being the Charity's expendable endowment. These amounts were then transferred to unrestricted funds. An amount of £143,812 being the balance on the restricted Small Grants Fund was transferred to unrestricted, following the changes made to the Charity's endowment policy. No transfers were made in 2023.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**13a Intangible fixed assets**

	<b>Software £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2023	415,624	415,624
Additions		
At 31 August 2024	415,624	415,624
<b>Amortisation</b>		
At 1 September 2023	138,542	138,542
Charge for the year	138,542	138,542
At 31 August 2024	277,084	277,084
<b>Net book value</b>		
At 31 August 2024	138,540	138,540
At 31 August 2023	277,082	277,082

**13b Tangible fixed assets**

	<b>Office equipment £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2023	53,239	115,440	168,679
Additions	4,504	-	4,504
Disposals	(608)	(98,598)	(99,206)
At 31 August 2024	57,135	16,842	73,977
<b>Depreciation</b>			
At 1 September 2023	50,141	84,814	134,955
Charge for the year	3,142	10,722	13,864
Eliminated on disposals	(608)	(80,461)	(81,069)
At 31 August 2024	52,675	15,075	67,750
<b>Net book value</b>			
At 31 August 2024	4,460	1,767	6,227
At 31 August 2023	3,098	30,626	33,724

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>14</b>	<b>Fixed asset investments</b>	<b>CCLA Investment Funds £</b>	<b>CCLA Deposit Funds £</b>	<b>Total £</b>
	Market value at 1 September 2023	635,533	733	636,266
	Additions at cost	-	3,700	3,700
	Disposal Proceeds	-	(205,000)	(205,000)
	Transfers between funds	(205,000)	205,000	-
	Change in value in the year	41,180	-	41,180
		<hr/>	<hr/>	<hr/>
	Market value at 31 August 2024	471,713	4,433	476,146
		<hr/>	<hr/>	<hr/>
	Historical cost:			
	At 31 August 2024	317,595	4,433	322,028
		<hr/>	<hr/>	<hr/>
	At 31 August 2023	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
<b>15</b>	<b>Stocks</b>		<b>2024 £</b>	<b>2023 £</b>
	Stocks of publications for resale		113,409	80,034
			<hr/>	<hr/>
			113,409	80,034
			<hr/>	<hr/>
<b>16</b>	<b>Debtors: amounts falling due within one year</b>		<b>2024 £</b>	<b>2023 £</b>
	Trade debtors		97,987	109,888
	Other debtors		17,432	10,637
	Prepayments and accrued income		39,641	27,407
			<hr/>	<hr/>
			155,060	147,932
			<hr/>	<hr/>
	<b>Debtors: amounts falling due after one year</b>		<b>2024 £</b>	<b>2023 £</b>
	Other debtors		2,816	12,084
			<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>17</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Trade creditors	84,896	104,988
	Taxes and social security costs	19,514	19,661
	Other creditors	19,885	6,906
	Accruals	66,530	94,390
	Deferred income	331,685	245,275
	Bank Loans and Overdrafts	10,000	10,000
		<u>532,510</u>	<u>481,220</u>
	<b>Creditors: amounts falling due after more than one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Bank Loans and Overdrafts	7,500	17,500
		<u>7,500</u>	<u>17,500</u>

The bank loan represents the capital amount repayable for a Coronavirus Bounceback Loan. This facility is provided by Lloyds Bank and supported by the Bounceback Loan Scheme (BBLs), which is managed by the British Business Bank and supported by the UK Government. The loan is repayable over 72 months, with no interest payable and no repayments due for the first 12 months. Thereafter interest is chargeable at 2.5% per annum. A minimum of £2,000 can be repaid at any time during the term with no penalty.

<b>Deferred income movement</b>	<b>2024</b>
	£
Balance at 1 September 2023	245,275
Incoming resources deferred in the current year	331,685
Less: amounts released	(245,275)
Balance at 31 August 2024	<u>331,685</u>

Deferred income represents membership fees of £321,753, subscriptions of £1,595 received in advance, and training/consultancy fees of £8,337 billed in advance.

**18 Pension costs**

**Teachers' Pension Scheme**

Some of the employees of the charity belong to the Teachers' Pension Scheme for England and Wales. This scheme is a multi-employer defined benefit scheme. The latest actuarial valuation of the TPS related to the period ended 31 March 2020.

An amount of £4,850 was outstanding at the end of the financial year, which was due and subsequently paid in September 2024.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full time teachers and lecturers and part time teachers and lecturers following appointment or a change of contract. All teachers and lecturers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**18 Pension costs: continued**

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2020. The valuation report was published by the Department for Education on 27 October 2023. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy) from 1<sup>st</sup> April 2024 (contribution rate to 31<sup>st</sup> March 2024 is set at 23.68% of pensionable pay, as set by the 31<sup>st</sup> March 2019 valuation).
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million, giving a notional past service deficit of £39,800 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 1.7% above the rate of CPI.

A copy of the latest valuation report can be found by on the Teachers' Pension website at <https://www.teacherspensions.co.uk/news/employers/2019/04/valuation-report-release.aspx>

The employer's pension costs paid to TPS in the year amounted to £43,408 (2023 £50,658).

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

**Defined Contribution Pension Scheme**

CEM also participated in a defined contribution pension scheme. CEM contributed £52,521 (2023: £59,335) in the year in respect of 18 employees (2023:18).

**19 Liability of members**

Christian Education Movement is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**20 Endowment funds**

**Current year 2024**

Expendable endowments	Balance at 1 Sep 2023	Movement in funds				Balance at 31 Aug 2024
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	(308,683)	-	-
CE Church Building Fund	38,850	-	-	(38,850)	-	-
The Development Fund	-	-	-	306,854	40,679	347,533
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>(40,679)</u>	<u>40,679</u>	<u>347,533</u>

**Prior year 2023**

Expendable endowments	Balance at 1 Sep 2022	Movement in funds				Balance at 31 Aug 2023
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

The special trust funds comprise monies for which the charity has a responsibility in a Trustee capacity. On 1 September 2002, in accordance with the terms of a Scheme approved by the Charity Commission, the Trusteeship of the funds was transferred from National Christian Education Council to Christian Education Movement. The CE New Endowment fund was established to generate income to be applied specifically towards making small grants to young people, from churches, towards residential courses, conferences and holidays. Income generated by the fund was credited directly to the restricted income fund entitled the "Small Grants Fund". The Christian Education Church Building Fund (formerly known as the Centenary Loan Fund) comprised capital monies to be applied in making interest free loans to churches in membership of the charity to enable them to support the improvement of accommodation for children's and youth work. This Fund longer functioned as a membership organisation due to the changes in the Charity's work.

In 2023 the Board of Trustees, in consultation with the Charity Commission, merged the two existing funds to form an expendable endowment named "The Development Fund". Income from the fund is now credited to unrestricted for general use by the Charity. Investment gains from the funds are initially credited to the fund and then transferred to unrestricted for the general purposes of the charity, whilst maintaining the value of the original endowment.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**21 Restricted funds**

**Current year 2024**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2024
	Balance at 1 Sep 2023	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE	30,068	26,136	(19,476)	-	-	<b>36,728</b>
ITE Conferences (JT)	8,157	-	(6,255)	-	-	<b>1,902</b>
<b>Regional Infrastructure Project REHUBS</b>						
REHUBS	36,357	141,500	(152,641)	-	-	<b>25,216</b>
<b>Other Funds</b>						
Spirited Arts (Westhill)	1,909	6,433	(2,820)	-	-	<b>5,522</b>
IBRA International Fund	18,260	8,045	(17,909)	-	-	<b>8,396</b>
Small Grants Fund	157,762	-	(13,950)	(143,812)	-	-
Understanding / picturing Islam	151,020	-	(70,497)	-	-	<b>80,523</b>
Understanding Unbelief	2,282	19,950	(9,533)	-	-	<b>12,699</b>
Understanding Christianity	112,721	-	(27,276)	-	-	<b>85,445</b>
NATRE Leadership Fund (CSTG)	8,176	2,500	(3,406)	-	-	<b>7,270</b>
Primary 1000	16,809	-	(364)	-	-	<b>16,445</b>
RE Awareness	5,750	-	-	-	-	<b>5,750</b>
NATRE Chair	2,077	4,653	(4,251)	-	-	<b>2,479</b>
RE Plus Environment	1,678	-	-	-	-	<b>1,678</b>
UC Development	45,019	-	(39,975)	-	-	<b>5,044</b>
	<u>598,045</u>	<u>209,217</u>	<u>(368,353)</u>	<u>(143,812)</u>	-	<u>295,097</u>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**21 Restricted funds (continued)**

**Prior year 2023**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2023
	Balance at 1 Sep 2022	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE	65,272	-	(35,204)	-	-	<b>30,068</b>
ITE Conferences	6,782	7,500	(6,125)	-	-	<b>8,157</b>
<b>Regional Infrastructure Project REHUBS</b>						
REHUBS	66,706	110,100	(140,449)	-	-	<b>36,357</b>
<b>Other Funds</b>						
Spirited Arts	4,042	2,000	(4,133)	-	-	<b>1,909</b>
IBRA International Fund	26,048	7,640	(15,428)	-	-	<b>18,260</b>
Small Grants Fund	141,011	18,105	(1,354)	-	-	<b>157,762</b>
Understanding / picturing Islam	177,970	-	(26,950)	-	-	<b>151,020</b>
Understanding Unbelief	(1,125)	9,974	(6,567)	-	-	<b>2,282</b>
Understanding Christianity	174,799	100,000	(162,078)	-	-	<b>112,721</b>
NATRE Leadership Fund (CSTG)	9,113	1,000	(1,937)	-	-	<b>8,176</b>
BQiC (Templeton)	80,170	34,960	(115,130)	-	-	<b>-</b>
Primary 1000	25,809	-	(9,000)	-	-	<b>16,809</b>
RE Awareness	9,250	-	(3,500)	-	-	<b>5,750</b>
NATRE Chair	2,837	4,000	(4,760)	-	-	<b>2,077</b>
RE Plus Environment	2,500	3,955	(4,777)	-	-	<b>1,678</b>
UC Development	-	120,000	(74,981)	-	-	<b>45,019</b>
	<u>791,184</u>	<u>419,234</u>	<u>(612,373)</u>	<u>-</u>	<u>-</u>	<u>598,045</u>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**21 Restricted funds (continued)**

**NEW2RE - Early Career Development** is a project which has been designed to support 'Early Careers Teachers' secondary RE teachers to deepen their subject knowledge and teach six religions and other world views with confidence – it is a two year programme which will be delivered through NATRE membership – making it available to all.

**ITE – Jerusalem Trust** – six regional conferences delivered by working in partnership with lecturers on PGCE RE courses and by brokering with other partners to inspire new entrants to the RE teaching profession through inter-varsity day conferences.

**RE Hubs** – This was formerly the 'Regional Infrastructure Project' with the website [www.re-hubs.uk](http://www.re-hubs.uk) and launched in 2022. We have restructured this to be focused on being 9 Regional Hubs in England and 1 Hub in Wales that is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE / RVE in their local region. The key focus is to provide an information exchange hub for those who have services, resources, training, and visits to benefit schools with those teachers who are looking to increase their teaching provision. This is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is managed on a day-to-day basis by Claire Clinton and RE Today.

**NATRE Leadership** is funding to support teachers in fulfilling their roles in RE leadership beyond the classroom.

**Spirited Arts** - funds to help invest in promoting the competition and embed the project in schools. It is a unique opportunity for teachers to enable their pupils to express their own religious and spiritual insights through Art, Music and Poetry. Some of the funding has been used to promote the competition nationally through celebrating the winners of the competition and highlight their fantastic entries.

The **IBRA International Fund** receives voluntary giving from individual IBRA readers to provide grants that enable the IBRA International Partners to translate and produce resources to support their local readers.

The **Small Grants Fund** previously comprised income earned from endowment fund assets and applied towards making small grants to young people from churches. The provision of needing to be in membership of the charity has been removed. The fund supported attendance at residential courses, conferences, and holidays for young people. Following the reorganisation of the Charity's endowments, the balance of this fund has been released to unrestricted for use in pursuit of the general aims of the Chariry. It still supports applications received if they fit the original criteria.

**Understanding Islam / Picturing Islam** will be the second classroom resource in the 'Understanding...' Series. The aim is to transform teaching and learning about Islam in schools in England and Wales, within the safe confines of the RE classroom. It is not simplistic, limiting pupils' learning and misconceptions of Islam, but representative of the diversity of those who follow the Muslim path in the UK today.

**Understanding Christianity and UC Development** – this funding to enable all schools to access UC through the development of an online learning platform. It is now being used to teach Christianity in CofE schools and community schools: both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. The UC online learning course has 6 modules which is equivalent to the 15 hours in-person training and has been designed to provide the same learning experience, but at the convenience of the learner.

**Understanding Unbelief – Kent University** (Templeton funding) the aim is to research and map the population of 'unbelievers' beyond atheism, allowing for a variety of configurations of 'unbelief', exploring what people believe *in* not just what they don't believe in.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**21 Restricted funds (continued)**

**BQiC – Templeton** - Explores ways in which teachers of RE in primary and secondary schools can be encouraged to consider and address multidisciplinary approaches to big questions in RE classrooms. This has been through publications and online resources, and training for teachers.

**Primary 1000 - NATRE** – ‘The Better RE’ 1,000 Primary project is a NATRE project to support 1000 Primary schools. It worked with NATRE exec, Advisers and teachers who refer hard-to-reach schools and provide them with resources and practical solutions, helping them to see improvement swiftly and be able to sustain this in the years to come. This project was completed in September 2024 with the last of three RE Roadshows led by Lat Blaylock in Leeds, Birmingham and Reading.

**RE Awareness** – the research, design and development of a course focussed on headteachers, governors and senior leaders who are responsible for the teaching of RE.

**NATRE Chair** – this is funding to enable the Chair of NATRE to fulfil their role in RE leadership beyond the classroom.

**RE Plus Environment** – the resource pack ‘God’s Good Earth’ has been developed for the RE classroom for teaching about the environment and is being delivered as a downloadable resource, which is freely available.

**22 Unrestricted funds**

**Current year 2024**

	Balance at 1 Sep 2023 £	Movement in funds				Balance at 31 Aug 2024 £
		Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	310,806	-	(152,406)	(13,633)	-	144,767
<b>General fund</b>	(403,063)	1,328,734	(1,456,917)	198,124	501	(332,621)
<b>Total</b>	(92,257)	1,328,734	(1,609,323)	184,491	501	(187,854)

**Fixed Asset Fund** comprises the net book value of all tangible fixed assets with the exception of any which have restrictions imposed on them.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**22 Unrestricted funds (continued)**

**Prior year 2023**

	Movement in funds					Balance at 31 Aug 2023 £
	Balance at 1 Sep 2022 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	346,947	-	(152,959)	116,818	-	310,806
<b>General fund</b>	(357,011)	1,223,272	(1,141,108)	(116,818)	(11,398)	(403,063)
<b>Total</b>	(10,064)	1,223,272	(1,294,067)	-	(11,398)	(92,257)

**23 Analysis of net assets between funds**

**Current year 2024**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	144,767	-	-	144,767
Investments	128,613	-	347,533	476,146
Current assets	78,776	295,097	-	373,873
Creditors: amounts falling due within one year	(532,510)	-	-	(532,510)
Creditors: amounts falling due more than one year	(7,500)	-	-	(7,500)
	(187,854)	295,097	347,533	454,776

**Prior year 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2023 are represented by:				
Tangible fixed assets	310,806	-	-	310,806
Investments	288,733	-	347,533	636,266
Current assets	(193,076)	598,045	-	404,969
Creditors: amounts falling due within one year	(481,220)	-	-	(481,220)
Creditors: amounts falling due more than one year	(17,500)	-	-	(17,500)
	(92,257)	598,045	347,533	853,321

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**24 Commitments under operating leases**

At 31 August 2024 the company had minimum lease payments under non-cancellable operating leases as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Expiry date:		
Within one year	30,408	42,500
Within one to two years	33,792	40,288
Between two and five years	-	-
	64,200	82,788

In August 2024 the charity negotiated an exit from its existing rental lease agreement for 5/6 Imperial Court 12 Sovereign Road B30 3FH. The operating leases in existence at the date of the balance sheet date represent the minimum rental term at the charity's new operating address.

**25 Related parties**

All Trustees are entitled to a complimentary NATRE membership. Trustee expenses are disclosed in Note 9.

Up until 10<sup>th</sup> October 2023, one Trustee (now resigned) was also a director of SPCK Limited (formerly Lion Hudson), which supplies publications. The expenditure incurred with SPCK Limited in the year was £36,184 (2023 - £13,639). The amount outstanding in creditors with SPCK Limited at the end of the year was £17,988 (2023 - £nil).

One Trustee is a Trustee of The All Saints Educational Trust, which provides grant funding for various projects. The funding received from The All Saints Educational Trust in the year was £18,700 (2023 - £nil). The amount outstanding in debtors with The All Saints Educational Trust at the end of the year was £nil (2023 - £nil).

**26 Analysis of changes in net debt**

	<b>2023</b>	<b>Cash Flows</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Borrowings	(27,500)	10,000	(17,500)
	(27,500)	10,000	(17,500)
Cash and cash equivalents	164,919	(62,331)	102,588
	137,419	(52,331)	85,088








# CEM 2024 - 31 Aug 2024 (V20250307)

Final Audit Report

2025-03-27

Created:	2025-03-21
By:	Lorraine Williams (lwilliams@christianeducation.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA088iwO1mqWCH4TM6VJiEpCwVgnj08BuG

## "CEM 2024 - 31 Aug 2024 (V20250307)" History

-  Document created by Lorraine Williams (lwilliams@christianeducation.org.uk)  
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-  Document emailed to Pamela Draycott (pamela.draycott@gmail.com) for signature  
2025-03-21 - 10:16:36 AM GMT
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-  Email viewed by glenb@cooperparry.com  
2025-03-21 - 10:32:36 AM GMT
-  Email viewed by Pamela Draycott (pamela.draycott@gmail.com)  
2025-03-21 - 10:39:09 AM GMT
-  Document e-signed by Pamela Draycott (pamela.draycott@gmail.com)  
Signature Date: 2025-03-21 - 10:40:45 AM GMT - Time Source: server
-  Signer glenb@cooperparry.com entered name at signing as Cooper Parry Group Limited  
2025-03-27 - 9:15:23 AM GMT
-  Document e-signed by Cooper Parry Group Limited (glenb@cooperparry.com)  
Signature Date: 2025-03-27 - 9:15:25 AM GMT - Time Source: server
-  Agreement completed.  
2025-03-27 - 9:15:25 AM GMT

# CHRISTIAN EDUCATION MOVEMENT

## YOUR EXTERNAL AUDIT FINDINGS

FOR THE YEAR ENDED 31 AUGUST 2024

**COOPER PARRY**



# CHRISTIAN EDUCATION MOVEMENT YOUR EXTERNAL AUDIT FINDINGS

<b>CONTENTS</b>	<b>PAGE</b>
<b>EXECUTIVE SUMMARY</b>	<b>01</b>
<b>FINANCIAL OVERVIEW</b>	<b>02</b>
<b>THE DETAILED STUFF</b>	
- <b>AUDIT STATUS</b>	<b>03</b>
- <b>KEY AUDIT RISKS AND FINDINGS</b>	<b>04 – 05</b>
- <b>AUDIT ADJUSTMENTS AND UNADJUSTED DIFFERENCES</b>	<b>06</b>
- <b>INTERNAL CONTROL IMPROVEMENTS</b>	<b>07 – 08</b>

## **DISCLAIMER**

Your external audit findings document is prepared for the confidential use of your charity and forms part of our ongoing communications under International Standard on Auditing (UK) 260 - communication of audit matters with those charged with governance. The findings highlight the key matters and issues arising from our audit report on the charity's financial statements for the year ended 31 August 2024.

The contents of our findings have been discussed with management and their comments and responses have been included where applicable. The matters set out in our findings are those that came to our attention during the course of our normal audit work, which was designed to enable us to form our opinion on the financial statements. Our work may not necessarily disclose all errors or irregularities and should not be relied upon to do so.

The findings have been prepared for the sole use of the trustees and management of your charity. Our findings may not, without our express written permission, be relied upon by your charity for any other purpose whatsoever, be referred to in whole or in part in any other external document or made available (in whole or in part) or communicated to any other party. Cooper Parry Group Limited neither owes nor accepts any duty to any other party who may receive this report and specifically disclaims any liability for any loss, damage or expense of whatsoever nature, which is caused by their reliance on these findings.


# YOUR EXTERNAL AUDIT FINDINGS EXECUTIVE SUMMARY

## DEAR TRUSTEES

Welcome to your external audit findings for the year ended 31 August 2024.

This document sets out the key matters and issues arising from our audit report on your charity's financial statements for the year ended 31 August 2024. More detail on each area can be found in the rest of the findings report.





## AUDIT STATUS

REPORT	UNMODIFIED
Opinion on the audit report in the financial statements	

## OUTSTANDING INFORMATION

- ✓ The signed letter of representation
- ✓ Charity Commission correspondence on expendable endowment

## INTERNAL CONTROL IMPROVEMENTS

RISK	CURRENT YR	PRIOR YRS
	-	-
	-	-
	2	-
	N/A	-

## KEY AUDIT RISK FINDINGS

KEY RISK	FINDINGS
Income recognition	No issues identified
Management override	No issues identified
Going concern	No issues identified.
Fund accounting	No issues identified
Related party transactions	No issues identified

## AUDIT ADJUSTMENTS

	£
Operating (deficit)	398,545
Late management adjustments	-
Audit adjustments	-
<b>NET MOVEMENT</b>	<b>398,545</b>

## UNADJUSTED AUDIT DIFFERENCES

The total impact on the charity's funds from unadjusted audit differences is a decrease in the deficit of £1,038.

# YOUR EXTERNAL AUDIT FINDINGS

## FINANCIAL OVERVIEW

FUNDS	UNRES'D £000	RES'D £000	ENDOWMENT £000	TOTAL £000
Income	1,329	209	-	1,538
Expenditure	(1,609)	(368)	-	(1,977)
<b>SURPLUS / (DEFICIT)</b>	<b>(280)</b>	<b>(159)</b>	<b>-</b>	<b>(439)</b>
Investment gains / losses	-	-	41	41
Fund transfers	184	(144)	(41)	-
<b>NET MOVEMENT</b>	<b>(96)</b>	<b>(303)</b>	<b>-</b>	<b>(399)</b>
Funds brought forward	(92)	598	348	853
<b>FUNDS CARRY FWD</b>	<b>(188)</b>	<b>295</b>	<b>348</b>	<b>455</b>

### UNPICKING THE RESULTS

The table above summarises the overall financial results of the charity for the year ended 31 August 2024 and how these are reported in the financial statements:

The operating income and expenditure deficit for the year, before the gain on investment assets, is £439,000. Investment assets have generated gains in the year of £41,000 which decreases the deficit for the year to £399,000. This compares unfavorably against the prior year budgeted surplus of £18,144. The deficit highlights continued tough trading conditions during the year, with lower income across most income streams against that budgeted (most significantly grant income which was forecast at £460,242 against actuals of £200,339). Expenditure in the year also includes CEMIST amortisation amounting to £138,542 (as the decision was taken to amortise this over a three-year period, there is a large impact on the operating results however next year will be the final year of CEMIST amortisation in the financial statements).

The overall operating reserves at 31 August 2024 are £455,000. This total is split between restricted funds of £295,000, endowment funds of £348,000 and general unrestricted funds of (£188,000).

# YOUR EXTERNAL AUDIT FINDINGS

## AUDIT STATUS

### OUR AUDIT APPROACH

There were no changes to our audit approach as previously set out to you in our external audit plan dated 20<sup>th</sup> January 2024.

### INDEPENDENCE

We have complied with the Financial Reporting Council's Ethical Standard for Auditors and all threats to our independence, as set out to you in our external audit plan dated 20<sup>th</sup> January 2024, have been properly addressed through appropriate safeguards.

No additional facts or matters have arisen during the course of the audit that we want to raise with you, and we confirm that we are independent and able to express an objective opinion on the financial statements.

### ACCOUNTING POLICIES AND DISCLOSURES

We have reviewed the accounting policies adopted by the charity and found these to be appropriate for the charity and in line with the sector overall, as well as having been applied consistently throughout the year. There were also no changes in the charity's accounting policies compared to the previous year.

We have also reviewed the disclosures included in the charity's financial statements and are satisfied these are consistent with the applicable requirements of the Charities SORP and the Companies Act 2006.

### OUR AUDIT REPORTS

Our audit fieldwork is complete, and we have had a clearance and completion meeting with Jack Harris (WELF accountants) and Zoe Keens (CEO) on 4 March 2025 where we reviewed the draft financial statements and discussed our audit findings including the contents of this report.

Subject to the clearance of the outstanding matters outlined below, we anticipate issuing an unmodified audit report.

### OUTSTANDING MATTERS

Before issuing our audit report, we still require the following:

- ✓ The signed letter of representation
- ✓ Charity Commission correspondence on expendable endowment

# YOUR EXTERNAL AUDIT FINDINGS

## KEY AUDIT RISKS AND FINDINGS

Our external audit approach is risk based. During the audit planning process, we sought to minimise the risk of material misstatement occurring in the financial statements and remaining undetected at the conclusion of our audit work. Our focus was drawn to the following key risk areas and our findings from our audit work on these is detailed below:

RISK	AUDIT WORK UNDERTAKEN	FINDINGS
<p><b>INCOME RECOGNITION</b></p> <p><i>Is income recognised in line with relevant standards and guidance?</i></p>	<ul style="list-style-type: none"> <li>✓ We reviewed grant income through to grant agreements to ensure income is recognised once the income recognition criteria has been satisfied.</li> <li>✓ We performed substantive testing on all key income streams, reviewing source documentation and following through the transaction to the point it is recorded as income in the accounting system.</li> <li>✓ We reviewed other income types to determine whether any are considered 'trading' income.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this risk area that need to be brought to your attention.</li> <li>✓ We have concluded that income is not materially misstated in the financial statements.</li> </ul>
<p><b>MANAGEMENT OVERRIDE AND BIAS</b></p> <p><i>Is there any evidence of misstatement in the accounts due to management bias?</i></p>	<ul style="list-style-type: none"> <li>✓ We obtained a report for all journals posted to the accounting system and tested a sample to ensure they were appropriate and in line with your financial procedures.</li> <li>✓ We reviewed areas of significant accounting estimation including consideration of the basis of relevant management / trustee assumptions.</li> <li>✓ We reviewed the month end process and information provided to trustees to ensure information allows for informed timely decisions to be made.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We did not identify any evidence of management override or bias in your accounting records or financial statements.</li> </ul>
<p><b>ALLOCATION OF EXPENDITURE</b></p> <p><i>Is restricted income correctly identified and expended?</i></p>	<ul style="list-style-type: none"> <li>✓ We ensured material grant, donation and legacy income streams were reviewed and relevant restrictions were identified through the course of our testing on income.</li> <li>✓ We ensured that the expenditure of restricted income streams was in line with the funding agreement or terms of funding.</li> <li>✓ We obtained supporting documentation for significant costs in computer expenses and repairs and maintenance to ensure that amounts are correctly accounted for as either capital or revenue expenditure.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We have concluded that expenditure is allocated appropriately in the financial statements and that the balances of funds as reported in the financial statements are not materially misstated.</li> </ul>

# YOUR EXTERNAL AUDIT FINDINGS

## KEY AUDIT RISKS AND FINDINGS

RISK	AUDIT WORK UNDERTAKEN	FINDINGS
<p><b>GOING CONCERN</b></p> <p><i>Is the charity able to continue operating for at least 12 months from the date of approval of the financial statements?</i></p>	<ul style="list-style-type: none"> <li>✓ We obtained and reviewed the charity's 3-year budget forecasts, with associated reserves and cashflow information, and challenged the assumptions used.</li> <li>✓ We reviewed the trustees' going concern conclusions and the going concern commentary included in the financial statements.</li> <li>✓ We reviewed and challenged management's written assessment of the charity status as a going concern.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We agree with the trustees' conclusion that the charity is a going concern and we are satisfied with the disclosures included in the financial statements.</li> </ul>
<p><b>RELATED PARTY TRANSACTIONS</b></p> <p><i>Are all related party transactions identified, approved and disclosed in the financial statements?</i></p>	<ul style="list-style-type: none"> <li>✓ We reviewed the charity's register of interests to ensure completeness.</li> <li>✓ We tested all related party transactions to ensure that they have been undertaken in line with the charity's policies.</li> <li>✓ We ensured that all related party transactions have been appropriately disclosed in the financial statements, including any trustees' remuneration.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We did not identify any additional related parties or transactions that require disclosure in the financial statements.</li> </ul>

# YOUR EXTERNAL AUDIT FINDINGS

## AUDIT ADJUSTMENTS

From our audit work we identified certain proposed adjustments to the financial statements. These have been discussed with Jack Harris and have been adjusted for in the financial statements as follows:

	REVENUE £	ENDOWMENT £
Surplus / (deficit) per pre-audit trial balance	(439,725)	-
Late management adjustments	-	-
Audit adjustments	-	-
<b>OPERATING SURPLUS / (DEFICIT) FOR THE YEAR</b>	<b>(439,725)</b>	<b>-</b>
Transfers between funds	40,679	(40,679)
Gain on investment	501	40,679
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>(398,545)</b>	<b>-</b>

### UNADJUSTED DIFFERENCES

Set out below are the unadjusted differences identified from our completed audit procedures which are not considered to be material to the financial statements. We would be grateful if you could review these and confirm to us, as set out in the letter of representation, that you are satisfied that none of these need to be adjusted for in the financial statements on the basis they are not material to the financial statements.

UNADJUSTED DIFFERENCES IDENTIFIED	REVENUE £	ENDOWMENT £
Projected difference for overvaluation of stock based on cost being higher than NRV in cost vs NRV testing	(2,205)	-
Projected difference for undervaluation of stock based on stock quantities in year-end listing being lower than stock quantities as counted at the year-end	3,243	-
Proposed reclassifying journals:		
• Unallocated lodgements allocated post year end to be moved to debtors (£9,727)	-	-
• To reclassify debit balances within creditors to debtors (£6,462)	-	-
<b>TOTAL IMPACT OF UNADJUSTED DIFFERENCES</b>	<b>1,038</b>	<b>-</b>

# YOUR EXTERNAL AUDIT FINDINGS





## INTERNAL CONTROL IMPROVEMENTS

The charity's management are responsible for the identification, assessment and monitoring of risk and for developing, operating and monitoring the systems of internal control within the charity and for providing assurance to the board of trustees that it has done so.

Our audit work included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate for the purposes of our audit engagement, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit engagement is, therefore, not designed to identify all internal control weaknesses.

The matters reported below are limited to those areas identified during the audit engagement where internal control improvements are recommended, including any improvements recommended in prior years.



The detailed internal control improvement recommendations, which are set out on the following pages, have been graded based our assessment of their potential risk to the charity according to the following grading system.

RISK	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
	<b>HIGH RISK:</b> The improvements recommended are so fundamental to the system of internal control and governance that action should be taken immediately to minimise the risk of material misstatement or governance failings.	-	-
	<b>MEDIUM RISK:</b> The improvements recommended have an important effect on the system of internal control and governance such that a lack of action could lead to a material misstatement or governance failing.	-	-
	<b>LOW RISK:</b> The improvements recommended would improve the system of internal control and governance generally in line with good practice, but are unlikely to lead to a material misstatement or governance failing	2	-
	<b>RESOLVED:</b> The improvements recommended in the previous year which have now been resolved.	N/A	N/A

# YOUR EXTERNAL AUDIT FINDINGS

## INTERNAL CONTROL IMPROVEMENTS

### CURRENT YEAR

RISK	CONTROL WEAKNESS	IMPROVEMENT RECOMMENDATIONS	MANAGEMENT RESPONSES
	<p><b>STOCK VALUATION</b></p> <p>During our cost vs NRV testing over stock we noted that one item of stock was being held at a cost higher than its net realisable value, representing an overstatement of the stock value. While the individual value is trivial, a projected error has been raised which exceeds triviality.</p>	<p>We recommend that management ensure the stock valuation is regularly reviewed to ensure that stock is being recognised at the lower of cost or NRV as required by FRS102.</p>	<p><i>We acknowledge and note the recommendation and will review the stock values regularly.</i></p>
	<p><b>YEAR END STOCK QUANTITIES</b></p> <p>During our testing over the year-end stock valuation, we noted that there were differences between the quantities of stock counted at the year-end and the final quantities included in the year-end valuation. This resulted in an understatement of the stock value at year-end. While the actual error is trivial, a projected error has been raised which exceeds triviality.</p>	<p>We recommend that management ensure stock quantities as counted at year-end are the final quantities used in the valuation of the stock.</p>	<p><i>We acknowledge and note the recommendation and will ensure that stock values are carefully counted and final quantities are confirmed.</i></p>

# THANK YOU

## **EAST MIDLANDS**

Sky View  
Argosy Road  
East Midlands Airport  
Derby  
DE74 2SA

## **WEST MIDLANDS**

Cubo Birmingham  
Two Chamberlain Square  
Birmingham  
B3 3AX

While our main office is based in the Midlands, our teams of talented people operate right across the UK – with hubs in London and the South East.

## **LONDON**

New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

**CALL: 01332 411 163**

**EMAIL: [ADVICE@COOPERPARRY.COM](mailto:ADVICE@COOPERPARRY.COM)**

**COOPER PARRY**

The logo consists of the letters 'CP' in a bold, white, sans-serif font, centered within a red circle. The circle has a white shadow effect on its bottom-right side, giving it a 3D appearance. The background of the entire page is a collage of various images, including a woman's profile, a man's portrait, a globe, and a person with a beard, all rendered in a semi-transparent, reddish-pink color.

**CHRISTIAN EDUCATION MOVEMENT**

England & Wales - Charity number 1086990

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# Accounts

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2023**

**Company number: 04192501**  
**Charity number: 1086990**

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr Stephen Botham Mrs Jane Chipperton Mrs Carole Gallant Mrs Pamela Draycott (Chair) Mrs Lynda Maddock (resigned 22/09/2022) Mr Philip Leivers Ms Susan Leslie (Vice-Chair) Mr Norman Richardson (resigned 12/10/2023) Mrs Suzanne Wilson-Higgins (resigned 12/10/2023) Mr Derek Holloway (appointed 13/10/2022) Mrs Caroline L'Estrange (appointed 13/10/2022) Mr David Legrand (appointed 13/10/2022)
<b>Secretary</b>	Ms Zoë Keens
<b>Charity Number</b>	1086990
<b>Company Number</b>	04192501
<b>Principal Address</b>	5/6 Imperial Court 12 Sovereign Road Birmingham B30 3FH
<b>Websites</b>	<a href="http://www.christianeducation.org.uk">www.christianeducation.org.uk</a> <a href="http://www.retoday.org.uk">www.retoday.org.uk</a> <a href="http://www.natre.org.uk">www.natre.org.uk</a> <a href="http://www.ibraglobal.org">www.ibraglobal.org</a> <a href="http://www.understandingchristianity.org.uk">www.understandingchristianity.org.uk</a>  We also work closely with: <a href="http://www.rootsontheweb.com">www.rootsontheweb.com</a>
<b>Auditors</b>	Cooper Parry Group Limited Office 401 Two Chamberlain Square Birmingham B3 3AX
<b>Bankers</b>	Lloyds Bank plc 43 Irongate Derby DE1 3FT
<b>Solicitors</b>	Pothecary Witham Weld 70 St Georges Square London SW1V 3RD  Veale Wasborough Vizards Barnards Inn 86 Fetter Lane London EC4A 1AD  Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

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**CHRISTIAN EDUCATION MOVEMENT**  
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**CONTENTS**

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	<b>Page</b>
Trustees' Report	1 - 10
Independent Auditor's Report	11 - 13
Statement of Financial Activities	14
Summary Income and Expenditure Account	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the accounts	18 - 34

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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The members of the Board of Trustees present their report together with the financial statements of Christian Education Movement for the year ended 31 August 2023. The report has been prepared in accordance with the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 22 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" (FRS 102) issued in 2019.

**Structure, governance and management**

Christian Education (CE), as the charity is generally known, is a company limited by guarantee (Company Registration No. 04192501 England and Wales) with the formal title of Christian Education Movement. It was incorporated on 2 April 2001 and was registered as a charity on 12 June 2001 (Charity Registration No. 1086990). In the event of the charity being wound up Trustees are required to contribute an amount not exceeding £1.

The conduct of its work is governed by a Memorandum and Articles of Association. The charity brings together different traditions of service, one dating from 1803 when the National Sunday School Union was founded, IBRA which was founded in 1882 and another, which comes via the Student Christian Movement in Schools, from 1892.

The Trustees, who are also the directors for the purpose of company law, who served during the year and up to the date of this report were:

Mr Stephen Botham  
Mrs Jane Chipperton  
Mrs Pamela Draycott (Chair)  
Mrs Carole Gallant  
Mrs Lynda Maddock (resigned 22/09/2022)  
Mr Philip Leivers  
Ms Susan Leslie (Vice-Chair)  
Mr Norman Richardson (resigned 12/10/2023)  
Mrs Suzanne Wilson-Higgins (resigned 12/10/2023)  
Mr Derek Holloway (appointed 13/10/22)  
Mrs Caroline L'Estrange (appointed 13/10/2022)  
Mr David Legrand (appointed 13/10/2022)

The Board of Trustees are directors of the charitable company for the purposes of company legislation and Trustees for the purposes of charity legislation. The Board appoints the Chair and Vice-Chair of Christian Education.

The Board is ultimately responsible for the charity and meets on a regular basis (four times in 2022-23), three virtual meetings and one residential meeting to review developments and make decisions including approving the Annual Plan with its budget. The Board has appointed the Chair and Vice Chair as the Business Planning Group (BPG) to work on a 'between meetings' basis with the Chief Executive. The charity sponsors the daily operation of the National Association of Teachers of Religious Education (NATRE) which is separately constituted and led by its own elected Executive.

The Chief Executive is responsible for the day-to-day management of the charity and its work and reports to the Board on a formal basis at meetings, as well as informally between meetings. All members of staff, some of whom are based in the charity's offices in Kings Norton, Birmingham, and some of whom work remotely from their own homes, are accountable to the Chief Executive.

The Business Planning Group takes responsibility for processing nominations of Trustees. The charity from time to time makes personal approaches on recommendation to potential Board members. Candidates for service are considered from amongst those working with the charity in other capacities, those whom Trustees and staff encounter in their engagements with the Religious Education, Christian publishing communities and those responding to our recruitment notices.

Trustees are often co-opted to the Board initially and after formal agreement, new Trustees are provided with information outlining charity policy, strategy and working practices, and each makes a declaration of their eligibility to serve under current legislation. This set of guidance notes for all Trustees is updated periodically as new statements of policy etc. are agreed by the Board. All trustees are encouraged to attend appropriate training courses and to seek membership of relevant professional bodies.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Working Relationships**

Throughout the period the charity has had a close working relationship with several organisations including:

- **Culham St Gabriel's (CSTG)**  
RE Today and NATRE have been identified as key suppliers by CSTG and the team work actively to establish ways in which to strengthen and support the whole of the RE community.
- **ROOTS for Churches**  
Christian Education is a partner in a separate charitable company, ROOTS for Churches Limited. Christian Education's Chief Executive serves as a Director of ROOTS for Churches Limited. Every two months ROOTS publish two magazines: one for leaders of activities for children and young people, the other for worship leaders.
- **Religious Education Council**  
Christian Education and NATRE are individually members of the Religious Education Council in England and Wales (REC). This is the coalition of professional and faith bodies, RE agencies, Trusts and Foundations with an interest in Religious Education. Every few years one of the Department for Education ministers addresses the Council, which meets at least twice a year.
- **RE Policy Unit**  
RE Today, NATRE and REC work in partnership as the RE Policy Unit. We work together to promote the value of religious education, to ensure that its importance is recognised by all schools, policy makers and the media.
- **Council for Subject Associations – CfSA**  
NATRE is a member of the CfSA and is represented by Zoë Keens as a Board member, and Fiona Moss (CEO – NATRE). CfSA is an umbrella organisation, independent of Government, which represents subject associations. Members of the CfSA benefit from the power of a unified voice, representing Subject Associations in informing educators, policy makers and media about research and professional practice informed approaches to the curriculum, pedagogy, teacher training and professional development.
- **RE Hubs – Launched April 2022**  
The RE Hubs project is dedicated to supporting Religious Education (RE), Religion, Values and Ethics (RVE) and Religion & Worldviews (R&W) teachers and practitioners in the UK. Our mission is to connect those who can provide resources with those who need them. We aim to create a neutral platform that brings all stakeholders together, filling the knowledge gap and equipping everyone within the RE/RVE/R&W ecosystem. The key focus is to provide an information exchange hub [www.re-hubs.uk](http://www.re-hubs.uk) for those who have services, resources, training and visits to benefit schools with those teachers who are looking to increase their teaching provision. The former Regional Infrastructure project was restructured to focus on being 9 Regional Hubs in England and 1 Hub in Wales, reflecting the DfE regional split. Each region is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE/RVE in their local region. This project is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is managed on a day to day basis by RE Today.

**Risk management**

The Trustees have a Risk Policy which is reviewed annually in January and the Risk Register which is reviewed on a continual basis to assess the major risks to which the charity is exposed. These relate to five key areas: Governance and Management, Operational, Financial, Environmental – external / internal and Compliance.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the governance, operational and business risks faced by the charity effective systems have been put in place to mitigate the risks.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Objectives and aims**

The Object of the charity is to advance education by promoting lifelong learning in religion and faith for all, as a positive contribution to the wellbeing of society.

The Trustees confirm that they have looked at Charity Commission guidance when setting the Objectives for the charity. The Trustee Board has considered the general guidance on public benefit and to its supplementary guidance on:

"The advancement of education; the advancement of religion; the advancement of human rights, conflict resolution or reconciliation of the promotion of religious or racial harmony or equality or diversity."

Christian Education serves a wide range of people, individuals in their personal faith and those working in education. CE / RE Today provides support, training, research, and curriculum development. In turn our clients, customers and partners contribute ideas and support to the breadth of the work undertaken by CE.

In its work with Religious Education in schools, the charity is committed to an equally representative, ecumenical, and multi-faith / non-religious worldviews approach. The flagship service for those working in the field of Religious Education in schools is the termly magazine *REtoday* and the termly curriculum books for primary and secondary teachers – these publications are the foundation that all NATRE membership packages are built on. CE / RE Today work collaboratively with NATRE to support all RE practitioners.

Our core purpose as an organisation is to be a platform and foundation for equipping, supporting, and resourcing human flourishing across the globe through the development and provision of first-class Religious Education services, materials, guidance, and leadership.

**RE Today Services**

A team of six RE Advisers focus their work on the professional development of teachers and are commissioned to advise schools, local authorities, SACREs, dioceses and others. The Advisers are all writers and editors for the charity's RE publications programme, enabling the maximisation of small resources for the benefit of a large percentage of the school population.

During 2022-23 RE Today and NATRE have continued working collaboratively with the REC and with the independently funded RE Policy Unit. It has been deemed a significant success with the breadth of project work that has included multiple media initiatives and approaches to government and the DfE. Other Trustees and staff serve on the governance of the REC.

**NATRE**

The charity sponsors the subject teachers' association, the National Association of Teachers of Religious Education (NATRE), providing management services of administration and membership management alongside sales and marketing.

NATRE is a separately constituted organisation that runs autonomously with support provided by working in partnership with CE and RE Today Services. CE works collaboratively with, and takes direction from, the NATRE steering group to achieve the agreed aims. This is a mutually beneficial partnership that facilitates and enables teachers to have access to excellent knowledge and high-quality resources and advice.

NATRE supports a programme of projects, led by their steering group and executive and with professional service provision by RE Today. NATRE is consulted by the Department for Education, Ofsted, and other agencies, so that they can hear the voice of teachers of RE. NATRE is a member of the Council for Subject Associations (CfSA).

**British Journal of Religious Education (BJRE)**

CE wholly owns and publishes original research papers in the British Journal of Religious Education (BJRE) published under contract by the academic journal specialist Taylor & Francis. BJRE publishes original research papers in print and digitally.

The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach, and therefore the benefits, to Academics, ITT's, students, and teachers. It draws on thoughts and opinions from the International Advisory Board, with a membership of Academics from Universities from across the world.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Christian Education**

CE supports spiritual and faith development undertaken in the Christian community, especially through the provision of IBRA Bible reading notes and reading lists and through our support for 'ROOTS for Churches'.

CE is a member of Churches Together in Britain and Ireland (CTBI). Christian Education is a Body in Association with CTBI and Churches Together in England (CTE).

**International Bible Reading Association (IBRA)**

'*Fresh from The Word 2023*' (FFTW), the single annual publication, has sold consistently well although our readership is diminishing. David Painting is the editor, and the foreword was written by Rev Cindy Kent MBE.

Our UK readers have donated to our IBRA International Fund which assists international partner organisations in making versions of our Bible reading notes available in Africa, India, and the Pacific.

The IBRA website provides accessibility to the daily readings within '*Fresh from The Word*' and encourage readers / visitors to engage with our international community, supported by daily updates on the Facebook pages and Twitter account.

**Achievements and performance**

The following agreed objectives have been continued in 2022-23

- A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy
- B. To become more visible in the field as the RE services provider, including the sponsorship and business development of the National Association of Teachers of Religious Education
- C. To encourage Christians to explore and articulate their own beliefs and values
- D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education
- E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams through strategic business development, that will be mutually beneficial to the organisation and community it serves. This will be achieved through the appropriate investment in training, systems, operations, and communications.

**A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy**

Our remarkable team of schools RE Advisers, Lat Blaylock, Stephen Pett, Fiona Moss, Angela Hill, Julia Diamond-Conway and Adam Robertson have continued to work with tremendous dedication and commitment to engage and fulfil unique development and project work. Working with Chelsey Miller Brown, they have continued to work incredibly hard to meet the needs of schools to support them as they recover from the impact of COVID, home-schooling and the impact of this on children and young people's learning. We have continued to develop CPD training virtually.

We have continued to win new contracts to work with SACRE's. The Model Agreed Syllabus, written specifically to support leaders and teachers also provides a breadth of Schemes of Work to further help teachers. This product continues to fit both requirement and budgets.

The web shops serving RE Today subscribers and NATRE members continue to support the teachers enabling them to access different high-quality products, provided by RE Today and other agencies. The new RE Teaching Resources web-shop was launched in Spring 2023.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Publications**

Our curriculum series –**Exploring Religion and Worldviews** (Primary) and **Investigating Worldviews** (Secondary) was launched in September 2022. The team continue to work exceptionally hard to produce all our publications including *REtoday* magazine.

The REtoday Library has increasing online subscribers who have digital access to the full back catalogue of over 1450 searchable, indexed articles, resources, and activities. Each new edition of REtoday's articles are added in line with the distribution date of the magazine. Access to the RE Today Library is freely available to all NATRE members in the new membership programme launched in October 2022.

**Understanding Christianity** (UC) – edited by Stephen Pett, written by Stephen Pett, all the RE Today's Advisers and Helen Matter continues to be taught in over 7,700 schools, and the roll-out to all community schools has gained traction with over 800 trained. Training continues to be delivered online via webinar, and in person and the RE Today Learning Zone with the complete UC eLearning course due to be launched in Spring 2024.

UC is being embedded in to the RE curriculum and the pedagogy fits with the movement to change the subject to focus on 'Religion and Worldviews'; therefore, we consider that this work will continue for the next 3 years and be a resource that will support teachers into the future.

**Model Agreed Syllabus:** the RE Adviser team have continued to present 'Model Agreed Syllabus' to SACREs that are due to refresh their Locally Agreed Syllabus but have restricted budgets. This continues to be a popular solution and the schools are keen to buy the suite of Schemes of Works that support the syllabus. RE Today have been able to support further through the organisation and management of launch conferences. RE Today also offers additional resources to update Model Agreed Syllabus A and B with the addition of A+ and B+ versions.

**Courses and conferences**

RE Today's courses and CPD training continue to be popular and with careful research the team develop relevant, instructional and resource filled training, providing delegates with the ability to develop their thinking and understanding together. The "Subject Knowledge Enhancement" courses have proved very popular. The way in which we work means that we can be responsive and reactive to meet the needs of SACREs, MATs, Schools and teachers at every stage of learning. We also create bespoke and tailored training as consultancy. The team also deliver pupil conferences (primary and secondary), webinars for CPD purposes and support at diocesan and local authority conferences. Course Evaluations continue to be excellent from both teachers and pupils at our events.

20% of courses were delivered in person, with 80% still being delivered online. The "Twilight" CPD for 60 – 90 min sessions, providing after school training have become very popular.

**B. To become more visible in the field as a RE services provider, including working in partnership with the National Association of Teachers of Religious Education (NATRE)**

**The National Association of Teachers of RE** is a highly engaged group of teachers including several who, as well as teaching in the classroom and being active within NATRE, are also undertaking higher level study. Katie Freeman was elected Chair of NATRE in March 2021 for a three year term. The benefit led NATRE membership has been designed to support teachers at every level of their career and continues to grow with retention levels and member sales increasing. This takes unique team working with NATRE and RE Today / CE and there is excellent collaborative work too that benefits Head teachers, RE Advisers, subject leaders, and teachers, those who are qualified and unqualified in the classroom.

**NATRE Spirited Arts competition** is in its 20th year and the competition to date has attracted over 530,000 participants since 2004. This year we received a staggering number of entries, with 38,500 children involved. Entries came from pupils aged 3-19 years old, Early Years Foundation Stage (EYFS) and Special Education Needs and Disabilities (SEND). We received artwork, sculpture, poetry, film and music compositions and, as always, it was a privilege and a challenge with some entries from as far a-field as Australia, Bahrain and Thailand.

We have continued to collaborate with the Jo Cox Foundation on the theme "we are more united and have far more in common than that which divides us" which provided some amazing responses from children and young people.

**New2RE** – is the backbone to the ITT/ECT NATRE membership and broadens out the level of support provided to all ECT. The aim of this work remains to enable teachers to develop their own strategies for teaching RE and support them at the start of their careers; it continues to help them to deepen their subject knowledge and teach Religion and Worldviews within RE with confidence. The monthly free webinars in the virtual NATRE café are a key component of this support structure.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**C. To encourage Christians to explore and articulate their own beliefs and values.**

**International Bible Reading Association (IBRA)**

2022 was the 140<sup>th</sup> anniversary of Fresh from The Word, and we have developed an online celebrity edition which captures the broad history of IBRA, our chronology of how we have reached around the World and supported hundreds of millions of readers through our rich history.

During 2022-23 over 4,000 copies of FfTW 2022 (Fresh from The Word) were printed in English and were also translated into 13 languages by our 13 IBRA international partners and distributed around the world – this work impacts over 32 countries.

Over 4000 copies of FfTW 2022 were sold in the UK; it is encouraging to know that this title is of such personal benefit to our readers and partners, our thanks to David Painting and our team of over 50 international writers, the readings committee, and the steering committee.

The publishers are SPCK and we work closely to promote and increase the reach to increase our readership.

Fresh from The Word 2022 was distributed in American Samoa, Western Samoa, and Tokelau. IBRA materials circulate in Cameroon, the Congo, Fiji, Ghana, India, Nigeria, Portugal, and South Africa mostly translated into a local language.

The historical ethos of the IBRA continues in that the UK readership donate to support our international readers and £11,500 was defrayed in grants during the year to cover translation, printing, and distribution costs overseas. To ensure that as many partners benefit no grant application is fully funded. The full 100% of donations are distributed.

**ROOTS for Churches**

There are over 14,000 regular users that take printed copies of one or both bi-monthly ROOTS magazines. These provide preparation and training for leaders in adult and all age worship services as well as those working with children and young people. The materials pick up themes from the lectionary readings for the Sunday and are widely used in Anglican, Methodist and Reform church communities. The print offer is reflected in the extensive resources through the website. The printed copies exceed 9,000 users, but there are approximately 12,500 active website users.

CE is one of the seven ecumenical partners behind the ROOTS project. It is a separately registered charity directed by Melanie Cave, Managing Director. Sample material is available on the website [www.ROOTSontheweb.com](http://www.ROOTSontheweb.com). The back catalogue of worship resources is also available on the website to subscribers via a password.

**D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education**

**British Journal of Religious Education (BJRE)**

There is a public benefit in CE building partnership with higher education and other bodies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, taking forward the best of pedagogical thinking.

The editorial team is Editor - Professor Julian Stern, York St John's, Deputy Editor - Dr Yonah Matamba, University of the West of Scotland and Assistant Editor – Dr David Lundie, University of Glasgow. The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. This is supported by the 'Professional Reflection' section of the RE Today magazine under the joint editorship of Janet Orchard and Linda Whitworth.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams, including by appropriate investment in training, systems, and operations**

Finances have been carefully managed during the continuing financial uncertainty which has impacted our business through the cost of living crisis, global uncertainty, the impact on our primary client base of schools of the unbudgeted teacher payrise, on top of the challenge of the post-COVID environment. The financial processes continue to be robust and have proven invaluable in responding quickly to government guidelines in a changing environment and being able to provide a seamless service to our customers. On intellectual property we work with VVV (Veale Wasborough Vizards) on a project by project, case by case requirement to ensure that we are protecting CE/RE Today's IP and copyright on a continuing basis.

**People**

Chelsey Miller Brown, Adviser Relationship Manager, returned from maternity leave on 15<sup>th</sup> May 2023, handing over successfully with Sarah Bridges, Team Administrator, who provided maternity cover on a 12 month fixed term appointment. Sarah left on 9<sup>th</sup> June 2023 to take up alternative employment.

Adam Robertson, RE Adviser, left on 4<sup>th</sup> August 2023 having secured a new role with Oak Academy.

**Future Plans**

**Internal Operations**

**Remote Working** – the team deliver 'business as usual' as well as using the opportunity to develop new methods of working internally, refining process and measuring impact, income and expenditure carefully to continue the charity's work.

**External Service Delivery** – A major part of the charity's work is delivering consultancy and training – a challenge has been the ability to deliver contracts and commissioned work via Teams, Zoom and other platforms. This flexibility enables the whole organisation to work with more schools, teachers and education providers.

This delivery has become a key business development for the charity, with provision of CPD training being accessible for all teachers without the geographic limitations of face-to-face training. Clients including SACREs, MATs and teacher training providers have been early adopters of these products. In the business planning for 2023-24 this is built on with CEMIST and business and marketing information that enables us to understand our markets needs and trends. The 'self-service' platforms for teachers and other RE practitioners enable people to access high quality training at a time and in a place that suits them.

**Accounting policies - Going Concern**

At the time of signing the accounts, the Trustees consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and strong sales in key areas such as membership in the period to 31<sup>st</sup> December 2023. The charity continues to hold adequate cash reserves. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The business plan has been completely revised and was signed off by the Trustees in October 2022. The four year rolling budget was further reviewed and revised in January 2024 and was brought to the Trustee meeting in January 2024. The Business Plan is a comprehensive working document and lays out the strategy, direction of travel and implementation for the next year but looking forward to 2026. The latest forecast to 31<sup>st</sup> August 2026 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

Zoë Keens and the team have continued to work on each element of the business internally and externally; assessing the potential and continued to look for opportunities within each market that each area benefits.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Key strategic aims of each business strand:**

<b>RE Today Services:</b>	Be the 'provider of choice' for excellent teaching support for religious and worldviews Education and values work in schools throughout the UK, working with SACRE's, funding bodies through consultancy, courses and excellent resources and the provision of resources to academies and academic trusts, all school types and supporting organisations.
<b>NATRE:</b>	To be the best, most supportive, relevant and innovative subject association in the UK providing social networks, communities of understanding, resource provision, advice, guidance, sharing and understanding at affordable prices.
<b>IBRA:</b>	Expand IBRA's work into other countries and reach more people in the UK through partnership working with SPCK, reduce all the costs, increase income and reaching new readers through their sales outlets.
<b>CE:</b>	Expand service provision and product base through partnership working and using excellent management systems.
<b>BJRE:</b>	To be the leading Academic journal for the study and research of Religious Education, increase further into international academic institutes.

**Organisational Aims:**

Significant work has continued during this year to fulfil the organisations aims focusing on four key areas:

1. Increase the engagement and commitment of the Board; auditing to ensure we have the right skills represented that reflect the work and business development of the charity.
2. Increase coherent and consistent working approaches and streamlined processes effectively using IT Infrastructure to support staff capacity and work more efficiently. This has been impacted by the completion of the CEMist database, which has been transformational in the financial and day to day management of the whole organisation, likewise the launch of the revised webshop, <https://reteachingresources.co.uk> and the launch of the RE Today Learning Zone.
3. Increase team working, develop the skill and confidence in each team member to fulfil their role.
4. Continue to build the organisational structure to focus on business growth through each of the business strands increasing gross margin, through which the whole of the team is involved and can understand where and how their work fits in to the business development and income generation.

**Business Premises – Kings Norton**

The five year rent review concluded in a contract renewal for the next five years. Staff continue to work either in the office or home based, as required.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Financial review**

Incoming resources for the year totalled £1,642,506. These were well distributed between the main income streams, Subscription and NATRE membership income totalled £398,824. Consultancy and related fees generated £221,623, Conferences and training generated £315,540 and income from sale of publications amounted to £221,677. Grants from Trusts amounted to £393,489.

Resources expended amounted to £1,906,440 in the year. Approximately 49% of this total (£936,521) related to staff costs whilst the balance of expenditure was split between printing of publications, mailings, conferences and other charitable activities.

The net outgoing resources for the year after other recognised gains and losses and transfers between funds totals £275,332.

The balance sheet of the charity as at 31 August 2023 shows total funds of £853,321. These funds comprise unrestricted funds of (£92,257), restricted funds of £598,045 and endowment funds of £347,533.

Under the terms of a Charity Commission scheme dated 8 August 2002, CE is the trustee of certain endowment funds of the former National Christian Education Council (NCEC). These comprise monies for which the charity has responsibility in a trustee capacity. Income from the CEM New Endowment Fund is to be applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is to be applied for the general purposes of the charity. Details of the movements on the funds can be found in note 20 to the financial statements.

Restricted income funds comprise monies that have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed restrictions. Full details of the restricted income funds can be found in note 21 to the attached accounts together with an analysis of movements in the year.

**Reserves policy**

As it is clear from the foregoing that the charity carries out a wide variety of activities, some of which comprise short term and externally funded pieces of work whilst others comprise longer term commitments requiring significant and ongoing financial investment.

The Trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Board of Trustees is of the opinion that, given the nature of the charity's work, free reserves should equate to between three- and six-months planned expenditure at any point in time (for the financial year 2023/24, this would range from £520,103 to £1,040,205). The members of the Board of Trustees believe that this level of reserves provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, to furnish adequate working capital to cover core costs and will allow the charity to cope with and respond to unforeseen emergencies whilst specific action plans are implemented.

The current year has been challenging and overheads have been diverted from restricted to unrestricted activity to develop new methods of delivery and to respond to the changing marketplace. Because of this the free reserves as at 31<sup>st</sup> August 2023 have dropped below the target and were negative as at the balance sheet date. However, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025. The Business Plan 2022-23 was rewritten to present a comprehensive overview of the charity, its work for the next financial year, but with a forward vision for the next 4 years to 2026. This was agreed by the Board and is being implemented proactively by the team.

**Articles of Association**

The Articles of Association reflect current charity law and reflect the current purposes and working practices of Christian Education Movement.

**Investment Policy**

The charity has a Reserves policy, Investment Policy and Ethical Investment Policy, all of which are reviewed annually by Trustees. The charity's investments at 31 August 2023 comprised cash deposits of £733 and listed investments with a market value of £635,533. The funds are placed with CCLA in cash deposits, the investment fund (income) and property fund (income).

**Key Management Personnel Remuneration**

The Board of Trustees delegate the day to day management to Zoë Keens the CEO. Her salary is benchmarked against similar positions within the sector and advice taken from recruitment consultants.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Christian Education Movement for the purpose of company law, are responsible for preparing the Trustees' Report 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:


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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITORS**

Cooper Parry Group Limited have expressed their willingness to continue in office and will be proposed for re-appointment at the Annual General Meeting.

Approved by the Trustees on 7<sup>th</sup> March 2024 and signed on their behalf by:



Pamela Draycott (Mar 8, 2024 12:01 GMT)

Mrs Pamela Draycott

**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Opinion**

We have audited the financial statements of Christian Education Movement for the year ended 31 August 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 31 August 2023, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Opinions on 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT (continued)**

**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees 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 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

**CHRISTIAN EDUCATION MOVEMENT  
(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Auditor's responsibilities for the audit of the financial statements (continued)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA



Senior Statutory Auditor

for and on behalf of:

**Cooper Parry Group Limited**

Statutory Auditor

Office 401, Two Chamberlain Square, Birmingham B3 3AX

7<sup>th</sup> March 2024

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>						
Donations and legacies	2	300	7,640	-	7,940	10,077
Investments	3	192	18,105	-	18,297	18,075
Charitable activities	4	1,222,780	393,489	-	1,616,269	1,704,830
		-----	-----	-----	-----	-----
<b>Total income</b>		1,223,272	419,234	-	1,642,506	1,732,982
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds		22,693	-	-	22,693	23,219
<b>Charitable activities</b>						
Provision of opportunities for learning		1,271,374	612,373	-	1,883,747	1,567,340
		-----	-----	-----	-----	-----
<b>Total expenditure</b>	5	1,294,067	612,373	-	1,906,440	1,590,559
		-----	-----	-----	-----	-----
<b>Other recognised gains and losses</b>						
(Losses)/Gains on investment assets	14	(11,398)	-	-	(11,398)	(31,481)
		-----	-----	-----	-----	-----
<b>Net income</b>		(82,193)	(193,139)	-	(275,332)	110,942
		=====	=====	=====	=====	=====
<b>Transfer between funds</b>	12	-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		(82,193)	(193,139)	-	(275,332)	110,942
		=====	=====	=====	=====	=====
Fund balances at 1 September 2022		(10,064)	791,184	347,533	1,128,653	1,017,711
		-----	-----	-----	-----	-----
Fund balances at 31 August 2023		(92,257)	598,045	347,533	853,321	1,128,653
		=====	=====	=====	=====	=====

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

All of the activities of the charitable company are classified as continuing.

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	1,624,209	1,714,907
Expenditure	(1,906,440)	(1,590,559)
	<u>                    </u>	<u>                    </u>
<b>Net operating surplus</b>	<b>(282,231)</b>	<b>124,348</b>
	<u>                    </u>	<u>                    </u>
Investment income	18,297	18,075
	<u>                    </u>	<u>                    </u>
<b>Net surplus for the year</b>	<b>(263,934)</b>	<b>142,423</b>
	<u>                    </u>	<u>                    </u>

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**Registration Number 04192501**

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Intangible assets	13a		277,082		309,059
Tangible assets	13b		33,724		37,888
Investments	14		636,266		647,664
			947,072		994,611
<b>Current assets</b>					
Stocks	15	80,034		91,710	
Debtors: Amounts falling due within one year	16	147,932		119,117	
Debtors: Amounts falling due after one year	16	12,084		12,084	
Cash at bank and in hand		164,919		353,598	
		404,969		576,509	
<b>Creditors: amounts falling due within one year</b>	17	(481,220)		(414,967)	
<b>Net current assets</b>			(76,251)		161,542
<b>Total Assets less current liabilities</b>			870,821		1,156,153
<b>Creditors: amounts falling due after more than one year</b>	17		(17,500)		(27,500)
<b>Net Assets</b>			853,321		1,128,653
<b>Capital funds</b>					
Endowment funds	20		347,533		347,533
<b>Income funds</b>					
Restricted funds	21		598,045		791,184
Unrestricted funds:					
Designated funds	22		310,806		346,947
General funds	22		(403,063)		(357,011)
			853,321		1,128,653

The notes on pages 18 to 34 form part of these financial statements.

These financial statements were approved by the Board of Trustees on the 7<sup>th</sup> March 2024 and are signed on their behalf by:



[Pamela Draycott \(Mar 8, 2024 12:01 GMT\)](#)

Mrs Pamela Draycott  
Chair

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**

**AS AT 31 AUGUST 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	(275,332)	110,942
Interest received	(18,297)	(18,075)
Decrease in stock	11,676	25,319
(Increase) in debtors	(28,815)	(36,319)
Increase in creditors	66,253	15,078
Amortisation/depreciation	152,959	13,565
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	(91,556)	110,510
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	18,297	18,075
Purchase of fixed assets	(116,818)	(97,711)
Loss on investment assets	11,398	31,481
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	(87,123)	(48,155)
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank Loan repaid	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net increase in cash and cash equivalents</b>	(188,679)	52,355
<b>Cash and cash equivalents at 1 September 2022</b>	353,598	301,243
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 August 2023</b>	<u>164,919</u>	<u>353,598</u>
	<hr/>	<hr/>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	164,919	164,919
	<hr/>	<hr/>
<b>Cash and Cash equivalents at 31 August 2023</b>	164,919	164,919
	<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1 Accounting policies**

**1.1 Accounting convention**

Christian Education Movement is a registered company limited by guarantee with registered charity status, in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income recognition**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services or where they are given towards the furtherance of specific activities, but as donations where the funds are given in response to an appeal or with the greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**1.3 Expenditure recognition**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered. Resources expended comprise the following:

- The cost of generating funds represents staff costs incurred in generating grants and donated income.
- The costs of charitable activities comprise expenditure on providing opportunities for learning about the Christian faith particularly to children and young people and those engaged in their development. The costs include the direct and the indirect (or support) costs associated with these activities.
- Support costs represent indirect charitable expenditure. In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.
- Governance costs comprise the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% on a straight line basis
Office equipment	33% on a straight line basis
Fixtures and fittings	10% on a straight line basis

All tangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease

**1.6 Investments**

Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1.7 Stock and work in progress**

Stocks consist of publications and are valued at the lower of cost and net realisable value with provision being made for any obsolete or damaged goods, and regular review of stock items to ensure that holding cost is in line with this policy. The Board regularly reviews its policy on the write-down of stock.

**1.8 Pensions**

A certain number of the charity's employees are members of defined contribution pension schemes to which the charity makes contributions based on a fixed proportion of pensionable salary. The attributable pension costs included in the financial statements represent the contributions payable to such schemes in respect of the accounting period.

Retirement benefits to some of the employees of the Charity are provided by the Teachers' Pension Scheme ("TPS"). This is a defined benefit scheme. The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

**1.9 Funds**

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Special trust funds comprise monies for which the charity has responsibility in trustee capacity. Income from the CEM New Endowment Fund is credited to restricted income funds and applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is credited to general funds and applied for the general purposes of the charity.

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside by the Board of Trustees out of unrestricted general funds for specific purposes or projects.

**1.10 Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation only commences when the asset has been brought into use and is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software	20% on a straight line basis
----------	------------------------------

All intangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.11 Financial Instruments**

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value. Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.12 Going Concern**

At the time of signing the accounts, the Trustees consider that The Charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of business generation, income and funding secured with key partners. The Charity continues to hold significant cash reserves.

Although the charity held negative unrestricted reserves as at the balance sheet date, the charity has significant designated reserves and the current business plan contains an expectation that the unrestricted reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The latest forecast to 31<sup>st</sup> August 2025 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>2 Donations and legacies</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and gifts	300	7,640	7,940	10,077
Legacies Receivable	-	-	-	-
	<u>300</u>	<u>7,640</u>	<u>7,940</u>	<u>10,077</u>
Total 2022	<u>250</u>	<u>9,827</u>	<u>10,077</u>	
<b>3 Investment income</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Income from listed investments	192	18,105	18,297	18,075
	<u>192</u>	<u>18,105</u>	<u>18,297</u>	<u>18,075</u>
Total 2022	<u>169</u>	<u>17,906</u>	<u>18,075</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>4</b>	<b>Income from charitable activities</b>			
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
				<b>Total 2022 £</b>
	In furtherance of the charity's objectives	1,222,780	393,489	1,616,269
		<u>          </u>	<u>          </u>	<u>          </u>
	Total 2022	1,216,841	487,989	1,704,830
		<u>          </u>	<u>          </u>	<u>          </u>

Included within income relating to in furtherance of charity's objectives are the following:

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i>Unrestricted funds</i>				
Grants from UK Government	-	-	-	3,147
Subscriptions & Membership	398,824	-	398,824	376,911
Consultancy and related fees	221,623	-	221,623	160,343
Conferences and seminars	315,540	-	315,540	337,880
Royalties and other income	65,116	-	65,116	52,843
Income from sales of publications	221,677	-	221,677	285,717
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,222,780	-	1,222,780	1,216,841
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Restricted funds</i>				
Grants from trusts and businesses	-	393,489	393,489	487,989
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,222,780	393,489	1,616,269	1,704,830
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Grants from the UK Government represent monies received in relation to the Coronavirus Job Retention Scheme.

Subscriptions represent monies received from subscribers in return for termly mailings of RE Today magazine and the appropriate curriculum book i.e. primary or secondary publications.

Membership represents the NATRE membership monies, in which members receive the RE Today magazine, curriculum books as a termly mailing but can additionally benefit from monthly e-newsletters, free and discounted courses and RE Today resources and the annual NATRE conference. This is a monthly offer, not termly as with the subscriptions.

Mailings for academic interest entitle the subscriber to a copy of the British Journal for Religious Education. This publication is also available within NATRE membership and RE Today subscriptions.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>5</b>	<b>Total resources expended</b>					
		<b>Staff costs £</b>	<b>Amortisation/ depreciation £</b>	<b>Other costs £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Expenditure on raising funds</b>	20,370	-	2,323	22,693	23,219
	<b>Charitable activities</b>					
	Provision of opportunities for learning					
	Direct costs (note 6)	380,941	-	501,031	881,972	788,714
	Support costs (note 7)	535,210	152,959	286,996	975,165	758,440
	Governance costs (note 8)	-	-	26,610	26,610	20,186
		<u>936,521</u>	<u>152,959</u>	<u>816,960</u>	<u>1,906,440</u>	<u>1,590,559</u>

Of the total expenditure of £1,906,440 (2022: £1,590,559), £1,294,067 (2022: £1,317,530) is allocated to unrestricted funds and £612,373 (2022: £273,029) is allocated to restricted funds.

<b>6</b>	<b>Direct costs</b>			
		<b>2023 £</b>	<b>2022 £</b>	
	Other direct costs comprise:			
	<b>Unrestricted funds</b>			
	Project advisers, staff travel and other expenses	47,139	35,502	
	Production of publications and other project expenditure	148,194	211,465	
		<u>246,967</u>	<u>246,967</u>	
	<b>Restricted funds</b>	305,698	160,399	
		<u>501,031</u>	<u>407,366</u>	

<b>7</b>	<b>Support costs</b>			
		<b>2023 £</b>	<b>2022 £</b>	
	Premises and related costs	78,398	76,186	
	Stationery, postage, telephone and related costs	17,771	15,207	
	Other costs	190,827	157,347	
		<u>286,996</u>	<u>248,740</u>	

Other costs of £190,827 (2022: £157,347) comprise expenditure relating to computer maintenance, repairs and renewals, other premises expenses, accountancy support, bank and related charges incurred during the year.

<b>8</b>	<b>Governance costs</b>			
		<b>2023 £</b>	<b>2022 £</b>	
	Legal and professional fees	15,838	11,675	
	Audit fees	9,025	8,340	
	Board of Trustees' and Members' of Committee expenses	1,747	171	
		<u>26,610</u>	<u>20,186</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. All of the trustees were reimbursed travelling expenses. The total value of expenses reimbursed in 2023 was £1,747 (2022: One of the trustees was reimbursed £171).

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Chief Executive	1	1
PA to Chief Executive	1	1
Business Development Director	1	1
Advisers	7	6
Publications & Marketing	7	7
Support staff	6	7
	23	23
	23	23

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	752,370	727,599
Social security costs	74,158	69,388
Other pension costs	109,993	101,392
	936,521	898,379
	936,521	898,379

One employee received employee benefits (excluding employer pension contribution) in the banding of £60,000 to £70,000 (2022: One).

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £170,268 (2022: £163,837).

**11 Taxation**

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

**12 Transfers**

No transfers (2022: £nil) were made from unrestricted funds to restricted funds.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

**13a Intangible fixed assets**

	<b>Software £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2022	309,059	309,059
Additions	106,565	106,565
	-----	-----
At 31 August 2023	415,624	415,624
	-----	-----
<b>Amortisation</b>		
At 1 September 2022	-	-
Charge for the year	138,542	138,542
	-----	-----
At 31 August 2023	138,542	138,542
	-----	-----
<b>Net book value</b>		
At 31 August 2023	277,082	277,082
	=====	=====
At 31 August 2022	309,059	309,059
	=====	=====

**13b Tangible fixed assets**

	<b>Office equipment £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2022	48,868	109,558	158,426
Additions	4,371	5,882	10,253
	-----	-----	-----
At 31 August 2023	53,239	115,440	168,679
	-----	-----	-----
<b>Depreciation</b>			
At 1 September 2022	47,267	73,271	120,538
Charge for the year	2,874	11,543	14,417
	-----	-----	-----
At 31 August 2023	50,141	84,814	134,955
	-----	-----	-----
<b>Net book value</b>			
At 31 August 2023	3,098	30,626	33,724
	=====	=====	=====
At 31 August 2022	1,601	36,287	37,888
	=====	=====	=====

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>14</b>	<b>Fixed asset investments</b>	<b>CCLA Investment Funds £</b>	<b>CCLA Deposit Funds £</b>	<b>Total £</b>
	Market value at 1 September 2022	646,931	733	647,664
	Change in value in the year	(11,398)	-	(11,398)
		<hr/>	<hr/>	<hr/>
	Market value at 31 August 2023	635,533	733	636,266
	Historical cost:	<hr/>	<hr/>	<hr/>
	At 31 August 2023	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
	At 31 August 2022	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
<b>15</b>	<b>Stocks</b>		<b>2023 £</b>	<b>2022 £</b>
	Stocks of publications for resale		80,034	91,710
			<hr/>	<hr/>
			80,034	91,710
			<hr/>	<hr/>
<b>16</b>	<b>Debtors: amounts falling due within one year</b>		<b>2023 £</b>	<b>2022 £</b>
	Trade debtors		109,988	81,368
	Other debtors		10,637	6,344
	Prepayments and accrued income		27,407	31,405
			<hr/>	<hr/>
			147,932	119,117
			<hr/>	<hr/>
	<b>Debtors: amounts falling due after one year</b>		<b>2023 £</b>	<b>2022 £</b>
	Other debtors		12,084	12,084
			<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>17 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	104,988	42,809
Taxes and social security costs	19,661	17,056
Other creditors	6,906	7,161
Accruals	94,390	154,596
Deferred income	245,275	183,345
Bank Loans and Overdrafts	10,000	10,000
	<u>481,220</u>	<u>414,967</u>
	<u><u>481,220</u></u>	<u><u>414,967</u></u>
 <b>Creditors: amounts falling due after more than one year</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Bank Loans and Overdrafts	17,500	27,500
	<u>17,500</u>	<u>27,500</u>
	<u><u>17,500</u></u>	<u><u>27,500</u></u>

The bank loan represents the capital amount repayable for a Coronavirus Bounceback Loan. This facility is provided by Lloyds Bank and supported by the Bounceback Loan Scheme (BBLs), which is managed by the British Business Bank and supported by the UK Government. The loan is repayable over 72 months, with no interest payable and no repayments due for the first 12 months. Thereafter interest is chargeable at 2.5% per annum. A minimum of £2,000 can be repaid at any time during the term with no penalty.

<b>Deferred income movement</b>	<b>2023</b>
	<b>£</b>
Balance at 1 September 2022	183,345
Incoming resources deferred in the current year	245,275
Less: amounts released	(183,345)
	<u>245,275</u>
Balance at 31 August 2023	<u><u>245,275</u></u>

Deferred income represents membership fees of £210,399, subscriptions of £3,555 received in advance, and training/consultancy fees of £31,321 billed in advance.

**18 Pension costs**

**Teachers' Pension Scheme**

Some of the employees of the charity belong to the Teachers' Pension Scheme for England and Wales. This scheme is a multi-employer defined benefit scheme. The latest actuarial valuation of the TPS related to the period ended 31 March 2020.

There were no outstanding or prepaid contributions at the end of the financial year.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full time teachers and lecturers and part time teachers and lecturers following appointment or a change of contract. All teachers and lecturers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**18 Pension costs: continued**

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2020. The valuation report was published by the Department for Education on 27 October 2023. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy) from 1<sup>st</sup> April 2024 (contribution rate to 31<sup>st</sup> March 2024 is set at 23.68% of pensionable pay, as set by the 31<sup>st</sup> March 2019 valuation).
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million, giving a notional past service deficit of £39,800 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 1.7% above the rate of CPI.

A copy of the latest valuation report can be found by on the Teachers' Pension website at <https://www.teacherspensions.co.uk/news/employers/2019/04/valuation-report-release.aspx>

The employer's pension costs paid to TPS in the year amounted to £50,658 (2022 - £49,960).

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

**Defined Contribution Pension Scheme**

CEM also participated in a defined contribution pension scheme. CEM contributed £59,335 (2022: £54,432) in the year in respect of 18 employees (2022:18).

**19 Liability of members**

Christian Education Movement is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**20 Endowment funds**

**Current year 2023**

Permanent endowments	Balance at 1 Sep 2022	Movement in funds				Balance at 31 Aug 2023
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

**Prior year 2022**

Permanent endowments	Balance at 1 Sep 2021	Movement in funds				Balance at 31 Aug 2022
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

The special trust funds comprise monies for which the charity has a responsibility in a Trustee capacity. On 1 September 2002, in accordance with the terms of a Scheme approved by the Charity Commission, the Trusteeship of the funds was transferred from National Christian Education Council to Christian Education Movement.

The CE New Endowment fund was established to generate income to be applied specifically towards making small grants to young people, from churches, towards residential courses, conferences and holidays. Income generated by the fund is credited directly to be restricted income fund entitled the "Small Grants Fund".

The Christian Education Church Building Fund (formerly known as the Centenary Loan Fund) comprises capital monies to be applied in making interest free loans to churches in membership of the charity to enable them to support the improvement of accommodation for children's and youth work. This Fund no longer functions as a membership organisation due to the changes in the Charity's work.

On 4<sup>th</sup> September 2023 the Board of Trustees, in consultation with the Charity Commission, resolved to combine the special trust funds with the main Charity, and adopt the total return investment method of accounting, thereby releasing any returns from the endowed funds for unrestricted future use in the development of the Charity.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**21 Restricted funds**

**Current year 2023**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2023
	Balance at 1 Sep 2022	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	30,062	-	(16,214)	-	-	13,848
NEW2RE (All Saints)	27,082	-	(14,606)	-	-	12,476
NEW2RE (Hockerill)	8,128	-	(4,384)	-	-	3,744
ITE Conferences (JT)	4,781	-	(4,318)	-	-	463
ITE Conferences (KH)	2,001	-	(1,807)	-	-	194
ITE Conferences (Hockerill)	-	2,500	-	-	-	2,500
ITE Conferences (St Matthias)	-	5,000	-	-	-	5,000
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	51,218	50,000	(80,393)	-	-	20,825
RE Support Infrastructure (JT)	15,488	60,000	(59,956)	-	-	15,532
RE Support Infrastructure (others)	-	100	(100)	-	-	-
<b>Other Funds</b>						
Spirited Arts (Westhill)	3,188	-	(3,188)	-	-	-
Spirited Arts (St Matthias)	854	-	(854)	-	-	-
Spirited Arts (others)	-	2,000	(91)	-	-	1,909
IBRA International Fund	26,048	7,640	(15,428)	-	-	18,260
Small Grants Fund	141,011	18,105	(1,354)	-	-	157,762
Understanding / picturing Islam	177,970	-	(26,950)	-	-	151,020
Understanding Unbelief	(1,125)	9,974	(6,567)	-	-	2,282
Understanding Christianity	174,799	100,000	(162,078)	-	-	112,721
NATRE Leadership Fund (CSTG)	9,113	1,000	(1,937)	-	-	8,176
BQiC (Templeton)	80,170	34,960	(115,130)	-	-	-
Primary 1000	25,809	-	(9,000)	-	-	16,809
RE Awareness	9,250	-	(3,500)	-	-	5,750
NATRE Chair	2,837	4,000	(4,760)	-	-	2,077
RE Plus Environment	2,500	3,955	(4,777)	-	-	1,678
UC Development	-	120,000	(74,981)	-	-	45,019
	791,184	419,234	(612,373)	-	-	598,045

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**21 Restricted funds (continued)**

**Prior year 2022**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2022 £
	Balance at 1 Sep 2021 £	Incoming resources £	Resources Expended £	Transfers £	Investments gains/losses £	
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	44,165	-	(14,103)	-	-	<b>30,062</b>
NEW2RE (All Saints)	19,787	20,000	(12,705)	-	-	<b>27,082</b>
NEW2RE (Hockerill)	5,940	6,000	(3,812)	-	-	<b>8,128</b>
ITE Conferences (JT)	6,230	-	(1,449)	-	-	<b>4,781</b>
ITE Conferences (KH)	2,607	-	(606)	-	-	<b>2,001</b>
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	24,541	45,000	(18,323)	-	-	<b>51,218</b>
RE Support Infrastructure (JT)	21,029	-	(5,541)	-	-	<b>15,488</b>
<b>Other Funds</b>						
Primary Membership Support (JT)	375	-	(375)	-	-	-
Spirited Arts (Westhill)	5,600	5,600	(8,012)	-	-	<b>3,188</b>
Spirited Arts (St Matthias)	-	3,000	(2,146)	-	-	<b>854</b>
IBRA International Fund	20,221	9,827	(4,000)	-	-	<b>26,048</b>
Small Grants Fund	124,355	17,906	(1,250)	-	-	<b>141,011</b>
Understanding /Picturing Islam	14,724	175,838	(12,592)	-	-	<b>177,970</b>
Understanding Unbelief	(875)	-	(250)	-	-	<b>(1,125)</b>
Understanding Christianity	126,653	100,000	(51,854)	-	-	<b>174,799</b>
Strictly RE	2,055	-	(2,055)	-	-	-
NATRE Leadership Fund (CSTG)	9,343	1,000	(1,230)	-	-	<b>9,113</b>
BQiC (Templeton)	71,357	99,690	(90,877)	-	-	<b>80,170</b>
Primary 1000	25,747	11,000	(10,938)	-	-	<b>25,809</b>
RE Awareness	5,000	13,361	(9,111)	-	-	<b>9,250</b>
National Curriculum Symposium	11,800	3,500	(15,300)	-	-	-
NATRE Chair	2,837	4,000	(4,000)	-	-	<b>2,837</b>
RE Plus Environment	5,000	-	(2,500)	-	-	<b>2,500</b>
	548,491	515,722	(273,029)	-	-	<b>791,184</b>

**21 Restricted funds (continued)**

**NEW2RE - Early Career Development** is a project which has been designed to support 'Early Careers Teachers' secondary RE teachers to deepen their subject knowledge and teach six religions and other world views with confidence – it is a two year programme which will be delivered through NATRE membership – making it available to all.

**ITE – Jerusalem Trust** – six regional conferences delivered by working in partnership with lecturers on PGCE RE courses and by brokering with other partners to inspire new entrants to the RE teaching profession through inter-varsity day conferences.

**Regional Infrastructure Project** – This is now known as RE Hubs with the website [www.re-hubs.uk](http://www.re-hubs.uk) and launched in 2022. We have restructured this to be focused on being 9 Regional Hubs in England and 1 Hub in Wales that is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE / RVE in their local region. The key focus is to provide an information exchange hub for those who have services, resources, training, and visits to benefit schools with those teachers who are looking to increase their teaching provision. This is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is managed on a day to day basis by RE Today.

**NATRE Leadership** is funding to support teachers in fulfilling their roles in RE leadership beyond the classroom.

**Spirited Arts** - funds to help invest in promoting the competition and embed the project in schools. It is a unique opportunity for teachers to enable their pupils to express their own religious and spiritual insights through Art, Music and Poetry. Some of the funding has been used to promote the competition nationally through celebrating the winners of the competition and highlight their fantastic entries.

The **IBRA International Fund** receives voluntary giving from individual IBRA readers to provide grants that enable the IBRA International Partners to translate and produce resources to support their local readers.

The **Small Grants Fund** comprises of income earned from endowment fund assets and applied towards making small grants to young people from churches. The provision of needing to be in membership of the charity has been removed. The fund supports attendance at residential courses, conferences, and holidays for young people.

**Understanding Islam / Picturing Islam** will be the second classroom resource in the 'Understanding...' Series. The aim is to transform teaching and learning about Islam in schools in England and Wales, within the safe confines of the RE classroom. It is not simplistic, limiting pupils' learning and misconceptions of Islam, but representative of the diversity of those who follow the Muslim path in the UK today.

**Understanding Christianity and UC Development** – this funding to enable all schools to access UC through the development of an online learning platform. It is now being used to teach Christianity in CofE schools and community schools: both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. The RE Today Learning Zone is being launched with the online learning course which will have 6 modules and has been invested in to create a like for like course with the in-person training. The Community Schools subsidy applies to any schools training using the online course. RE Today is working collaboratively with funders and UC Accredited Trainers to provide access to all community schools through a £150 subsidy to cover the costs of the training resources and contribute to the cost of the training.

**Understanding Unbelief – Kent University** (Templeton funding) the aim is to research and map the population of 'unbelievers' beyond atheism, allowing for a variety of configurations of 'unbelief', exploring what people believe *in* not just what they don't believe in. This research will be developed into resources for the RE classroom by RE Today.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**21 Restricted funds (continued)**

**BQiC – Templeton** - Explores ways in which teachers of RE in primary and secondary schools can be encouraged to consider and address multidisciplinary approaches to big questions in RE classrooms. This has been through publications and online resources, and training for teachers.

**Primary 1000 - NATRE** – ‘The Better RE’ 1,000 Primary project is a NATRE project to support 1000 Primary schools. It works with NATRE exec, Advisers and teachers who refer hard-to-reach schools and provide them with resources and practical solutions, helping them to see improvement swiftly and be able to sustain this in the years to come.

**RE Awareness** – the research, design and development of a three-hour course focussed on headteachers, governors and senior leaders who are responsible for the teaching of RE. It will outline the statutory requirements, look at supporting religious literacy in children and young people to help them to flourish in their futures. It is being developed as an online course, in person and with supportive literature.

**NATRE Chair** – this is funding to enable the Chair of NATRE to fulfil their role in RE leadership beyond the classroom.

**RE Plus Environment** – the resource pack ‘God’s Good Earth’ has been developed for the RE classroom for teaching about the environment and is being delivered as a downloadable resource, which is freely available.

**22 Unrestricted funds**

**Current year 2023**

	Movement in funds					Balance at 31 Aug 2023 £
	Balance at 1 Sep 2022 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	346,947	-	(152,959)	116,818	-	310,806
<b>General fund</b>	(357,011)	1,223,272	(1,141,108)	(116,818)	(11,398)	(403,063)
<b>Total</b>	10,064	1,223,272	(1,294,067)	-	(11,398)	(92,257)

**Fixed Asset Fund** comprises the net book value of all tangible fixed assets with the exception of any which have restrictions imposed on them.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

**22 Unrestricted funds (continued)**

**Prior year 2022**

	Movement in funds					Balance at 31 Aug 2022 £
	Balance at 1 Sep 2021 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed Asset Fund	162,801	-	(13,565)	97,711	-	346,947
<b>General fund</b>	(141,114)	1,217,260	(1,303,965)	(97,711)	(31,481)	(357,011)
<b>Total</b>	121,687	1,217,260	(1,317,530)	-	(31,481)	10,064

**23 Analysis of net assets between funds**

**Current year 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2023 are represented by:				
Tangible fixed assets	310,806	-	-	310,806
Investments	288,733	-	347,533	636,266
Current assets	(193,076)	598,045	-	404,469
Creditors: amounts falling due within one year	(481,220)	-	-	(481,220)
Creditors: amounts falling due more than one year	(17,500)	-	-	(17,500)
	(92,257)	598,045	347,533	853,321

**Prior year 2022**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2022 are represented by:				
Tangible fixed assets	346,947	-	-	346,947
Investments	300,131	-	347,533	647,664
Current assets	(214,675)	791,184	-	576,509
Creditors: amounts falling due within one year	(414,967)	-	-	(414,967)
Creditors: amounts falling due more than one year	(27,500)	-	-	(27,500)
	(10,064)	791,184	347,533	1,128,653

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**24 Commitments under operating leases**

At 31 August 2023 the company had minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Expiry date:		
Within one year	42,500	42,500
Within one to two years	40,288	42,500
Between two and five years	-	40,288
	<u>82,788</u>	<u>125,288</u>

**25 Related parties**

All Trustees are entitled to a complimentary NATRE membership. Trustee expenses are disclosed in Note 9.

One Trustee is a director of SPCK Limited (formerly Lion Hudson), which supplies publications. The expenditure incurred with Lion Hudson Limited in the year was £13,639 (2022 - £15,384). The amount outstanding in creditors with Lion Hudson Limited at the end of the year was £nil (2022 – £nil).

One Trustee is a Trustee of The All Saints Educational Trust, which provides grant funding for various projects. The funding received from The All Saints Educational Trust in the year was £nil (2022 - £20,000). The amount outstanding in debtors with The All Saints Educational Trust at the end of the year was £nil (2022 - £nil).

**26 Analysis of changes in net debt**

	<b>2022</b>	<b>Cash</b>	<b>2023</b>
	£	<b>Flows</b>	£
		£	
Borrowings	(37,500)	10,000	(27,500)
	<u>(37,500)</u>	<u>10,000</u>	<u>(27,500)</u>
Total Liabilities	(37,500)	10,000	(27,500)
	<u>(37,500)</u>	<u>10,000</u>	<u>(27,500)</u>
Cash and cash equivalents	353,598	(188,679)	164,919
	<u>353,598</u>	<u>(188,679)</u>	<u>164,919</u>
Total net debt	316,098	(178,679)	137,419
	<u>316,098</u>	<u>(178,679)</u>	<u>137,419</u>






# CEM - Annual Accounts 2023 FINAL

Final Audit Report

2024-03-08

Created:	2024-03-08
By:	Lorraine Williams (lorraine.williams@christianeducation.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAANjj_wzljQejO_mwhlBsoE4A5LcsSWI2g

## "CEM - Annual Accounts 2023 FINAL" History

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2023**

**Company number: 04192501**  
**Charity number: 1086990**

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr Stephen Botham Mrs Jane Chipperton Mrs Carole Gallant Mrs Pamela Draycott (Chair) Mrs Lynda Maddock (resigned 22/09/2022) Mr Philip Leivers Ms Susan Leslie (Vice-Chair) Mr Norman Richardson (resigned 12/10/2023) Mrs Suzanne Wilson-Higgins (resigned 12/10/2023) Mr Derek Holloway (appointed 13/10/2022) Mrs Caroline L'Estrange (appointed 13/10/2022) Mr David Legrand (appointed 13/10/2022)
<b>Secretary</b>	Ms Zoë Keens
<b>Charity Number</b>	1086990
<b>Company Number</b>	04192501
<b>Principal Address</b>	5/6 Imperial Court 12 Sovereign Road Birmingham B30 3FH
<b>Websites</b>	<a href="http://www.christianeducation.org.uk">www.christianeducation.org.uk</a> <a href="http://www.retoday.org.uk">www.retoday.org.uk</a> <a href="http://www.natre.org.uk">www.natre.org.uk</a> <a href="http://www.ibraglobal.org">www.ibraglobal.org</a> <a href="http://www.understandingchristianity.org.uk">www.understandingchristianity.org.uk</a>  We also work closely with: <a href="http://www.rootsontheweb.com">www.rootsontheweb.com</a>
<b>Auditors</b>	Cooper Parry Group Limited Office 401 Two Chamberlain Square Birmingham B3 3AX
<b>Bankers</b>	Lloyds Bank plc 43 Irongate Derby DE1 3FT
<b>Solicitors</b>	Pothecary Witham Weld 70 St Georges Square London SW1V 3RD  Veale Wasborough Vizards Barnards Inn 86 Fetter Lane London EC4A 1AD  Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

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**CHRISTIAN EDUCATION MOVEMENT**  
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**CONTENTS**

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	<b>Page</b>
Trustees' Report	1 - 10
Independent Auditor's Report	11 - 13
Statement of Financial Activities	14
Summary Income and Expenditure Account	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the accounts	18 - 34

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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The members of the Board of Trustees present their report together with the financial statements of Christian Education Movement for the year ended 31 August 2023. The report has been prepared in accordance with the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 22 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" (FRS 102) issued in 2019.

**Structure, governance and management**

Christian Education (CE), as the charity is generally known, is a company limited by guarantee (Company Registration No. 04192501 England and Wales) with the formal title of Christian Education Movement. It was incorporated on 2 April 2001 and was registered as a charity on 12 June 2001 (Charity Registration No. 1086990). In the event of the charity being wound up Trustees are required to contribute an amount not exceeding £1.

The conduct of its work is governed by a Memorandum and Articles of Association. The charity brings together different traditions of service, one dating from 1803 when the National Sunday School Union was founded, IBRA which was founded in 1882 and another, which comes via the Student Christian Movement in Schools, from 1892.

The Trustees, who are also the directors for the purpose of company law, who served during the year and up to the date of this report were:

Mr Stephen Botham  
Mrs Jane Chipperton  
Mrs Pamela Draycott (Chair)  
Mrs Carole Gallant  
Mrs Lynda Maddock (resigned 22/09/2022)  
Mr Philip Leivers  
Ms Susan Leslie (Vice-Chair)  
Mr Norman Richardson (resigned 12/10/2023)  
Mrs Suzanne Wilson-Higgins (resigned 12/10/2023)  
Mr Derek Holloway (appointed 13/10/22)  
Mrs Caroline L'Estrange (appointed 13/10/2022)  
Mr David Legrand (appointed 13/10/2022)

The Board of Trustees are directors of the charitable company for the purposes of company legislation and Trustees for the purposes of charity legislation. The Board appoints the Chair and Vice-Chair of Christian Education.

The Board is ultimately responsible for the charity and meets on a regular basis (four times in 2022-23), three virtual meetings and one residential meeting to review developments and make decisions including approving the Annual Plan with its budget. The Board has appointed the Chair and Vice Chair as the Business Planning Group (BPG) to work on a 'between meetings' basis with the Chief Executive. The charity sponsors the daily operation of the National Association of Teachers of Religious Education (NATRE) which is separately constituted and led by its own elected Executive.

The Chief Executive is responsible for the day-to-day management of the charity and its work and reports to the Board on a formal basis at meetings, as well as informally between meetings. All members of staff, some of whom are based in the charity's offices in Kings Norton, Birmingham, and some of whom work remotely from their own homes, are accountable to the Chief Executive.

The Business Planning Group takes responsibility for processing nominations of Trustees. The charity from time to time makes personal approaches on recommendation to potential Board members. Candidates for service are considered from amongst those working with the charity in other capacities, those whom Trustees and staff encounter in their engagements with the Religious Education, Christian publishing communities and those responding to our recruitment notices.

Trustees are often co-opted to the Board initially and after formal agreement, new Trustees are provided with information outlining charity policy, strategy and working practices, and each makes a declaration of their eligibility to serve under current legislation. This set of guidance notes for all Trustees is updated periodically as new statements of policy etc. are agreed by the Board. All trustees are encouraged to attend appropriate training courses and to seek membership of relevant professional bodies.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Working Relationships**

Throughout the period the charity has had a close working relationship with several organisations including:

- **Culham St Gabriel's (CSTG)**  
RE Today and NATRE have been identified as key suppliers by CSTG and the team work actively to establish ways in which to strengthen and support the whole of the RE community.
- **ROOTS for Churches**  
Christian Education is a partner in a separate charitable company, ROOTS for Churches Limited. Christian Education's Chief Executive serves as a Director of ROOTS for Churches Limited. Every two months ROOTS publish two magazines: one for leaders of activities for children and young people, the other for worship leaders.
- **Religious Education Council**  
Christian Education and NATRE are individually members of the Religious Education Council in England and Wales (REC). This is the coalition of professional and faith bodies, RE agencies, Trusts and Foundations with an interest in Religious Education. Every few years one of the Department for Education ministers addresses the Council, which meets at least twice a year.
- **RE Policy Unit**  
RE Today, NATRE and REC work in partnership as the RE Policy Unit. We work together to promote the value of religious education, to ensure that its importance is recognised by all schools, policy makers and the media.
- **Council for Subject Associations – CfSA**  
NATRE is a member of the CfSA and is represented by Zoë Keens as a Board member, and Fiona Moss (CEO – NATRE). CfSA is an umbrella organisation, independent of Government, which represents subject associations. Members of the CfSA benefit from the power of a unified voice, representing Subject Associations in informing educators, policy makers and media about research and professional practice informed approaches to the curriculum, pedagogy, teacher training and professional development.
- **RE Hubs – Launched April 2022**  
The RE Hubs project is dedicated to supporting Religious Education (RE), Religion, Values and Ethics (RVE) and Religion & Worldviews (R&W) teachers and practitioners in the UK. Our mission is to connect those who can provide resources with those who need them. We aim to create a neutral platform that brings all stakeholders together, filling the knowledge gap and equipping everyone within the RE/RVE/R&W ecosystem. The key focus is to provide an information exchange hub [www.re-hubs.uk](http://www.re-hubs.uk) for those who have services, resources, training and visits to benefit schools with those teachers who are looking to increase their teaching provision. The former Regional Infrastructure project was restructured to focus on being 9 Regional Hubs in England and 1 Hub in Wales, reflecting the DfE regional split. Each region is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE/RVE in their local region. This project is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is managed on a day to day basis by RE Today.

**Risk management**

The Trustees have a Risk Policy which is reviewed annually in January and the Risk Register which is reviewed on a continual basis to assess the major risks to which the charity is exposed. These relate to five key areas: Governance and Management, Operational, Financial, Environmental – external / internal and Compliance.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the governance, operational and business risks faced by the charity effective systems have been put in place to mitigate the risks.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Objectives and aims**

The Object of the charity is to advance education by promoting lifelong learning in religion and faith for all, as a positive contribution to the wellbeing of society.

The Trustees confirm that they have looked at Charity Commission guidance when setting the Objectives for the charity. The Trustee Board has considered the general guidance on public benefit and to its supplementary guidance on:

"The advancement of education; the advancement of religion; the advancement of human rights, conflict resolution or reconciliation of the promotion of religious or racial harmony or equality or diversity."

Christian Education serves a wide range of people, individuals in their personal faith and those working in education. CE / RE Today provides support, training, research, and curriculum development. In turn our clients, customers and partners contribute ideas and support to the breadth of the work undertaken by CE.

In its work with Religious Education in schools, the charity is committed to an equally representative, ecumenical, and multi-faith / non-religious worldviews approach. The flagship service for those working in the field of Religious Education in schools is the termly magazine *REtoday* and the termly curriculum books for primary and secondary teachers – these publications are the foundation that all NATRE membership packages are built on. CE / RE Today work collaboratively with NATRE to support all RE practitioners.

Our core purpose as an organisation is to be a platform and foundation for equipping, supporting, and resourcing human flourishing across the globe through the development and provision of first-class Religious Education services, materials, guidance, and leadership.

**RE Today Services**

A team of six RE Advisers focus their work on the professional development of teachers and are commissioned to advise schools, local authorities, SACREs, dioceses and others. The Advisers are all writers and editors for the charity's RE publications programme, enabling the maximisation of small resources for the benefit of a large percentage of the school population.

During 2022-23 RE Today and NATRE have continued working collaboratively with the REC and with the independently funded RE Policy Unit. It has been deemed a significant success with the breadth of project work that has included multiple media initiatives and approaches to government and the DfE. Other Trustees and staff serve on the governance of the REC.

**NATRE**

The charity sponsors the subject teachers' association, the National Association of Teachers of Religious Education (NATRE), providing management services of administration and membership management alongside sales and marketing.

NATRE is a separately constituted organisation that runs autonomously with support provided by working in partnership with CE and RE Today Services. CE works collaboratively with, and takes direction from, the NATRE steering group to achieve the agreed aims. This is a mutually beneficial partnership that facilitates and enables teachers to have access to excellent knowledge and high-quality resources and advice.

NATRE supports a programme of projects, led by their steering group and executive and with professional service provision by RE Today. NATRE is consulted by the Department for Education, Ofsted, and other agencies, so that they can hear the voice of teachers of RE. NATRE is a member of the Council for Subject Associations (CfSA).

**British Journal of Religious Education (BJRE)**

CE wholly owns and publishes original research papers in the British Journal of Religious Education (BJRE) published under contract by the academic journal specialist Taylor & Francis. BJRE publishes original research papers in print and digitally.

The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach, and therefore the benefits, to Academics, ITT's, students, and teachers. It draws on thoughts and opinions from the International Advisory Board, with a membership of Academics from Universities from across the world.

**CHRISTIAN EDUCATION MOVEMENT**  
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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Christian Education**

CE supports spiritual and faith development undertaken in the Christian community, especially through the provision of IBRA Bible reading notes and reading lists and through our support for 'ROOTS for Churches'.

CE is a member of Churches Together in Britain and Ireland (CTBI). Christian Education is a Body in Association with CTBI and Churches Together in England (CTE).

**International Bible Reading Association (IBRA)**

'*Fresh from The Word 2023*' (FFTW), the single annual publication, has sold consistently well although our readership is diminishing. David Painting is the editor, and the foreword was written by Rev Cindy Kent MBE.

Our UK readers have donated to our IBRA International Fund which assists international partner organisations in making versions of our Bible reading notes available in Africa, India, and the Pacific.

The IBRA website provides accessibility to the daily readings within '*Fresh from The Word*' and encourage readers / visitors to engage with our international community, supported by daily updates on the Facebook pages and Twitter account.

**Achievements and performance**

The following agreed objectives have been continued in 2022-23

- A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy
- B. To become more visible in the field as the RE services provider, including the sponsorship and business development of the National Association of Teachers of Religious Education
- C. To encourage Christians to explore and articulate their own beliefs and values
- D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education
- E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams through strategic business development, that will be mutually beneficial to the organisation and community it serves. This will be achieved through the appropriate investment in training, systems, operations, and communications.

**A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy**

Our remarkable team of schools RE Advisers, Lat Blaylock, Stephen Pett, Fiona Moss, Angela Hill, Julia Diamond-Conway and Adam Robertson have continued to work with tremendous dedication and commitment to engage and fulfil unique development and project work. Working with Chelsey Miller Brown, they have continued to work incredibly hard to meet the needs of schools to support them as they recover from the impact of COVID, home-schooling and the impact of this on children and young people's learning. We have continued to develop CPD training virtually.

We have continued to win new contracts to work with SACRE's. The Model Agreed Syllabus, written specifically to support leaders and teachers also provides a breadth of Schemes of Work to further help teachers. This product continues to fit both requirement and budgets.

The web shops serving RE Today subscribers and NATRE members continue to support the teachers enabling them to access different high-quality products, provided by RE Today and other agencies. The new RE Teaching Resources web-shop was launched in Spring 2023.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Publications**

Our curriculum series –**Exploring Religion and Worldviews** (Primary) and **Investigating Worldviews** (Secondary) was launched in September 2022. The team continue to work exceptionally hard to produce all our publications including *REtoday* magazine.

The REtoday Library has increasing online subscribers who have digital access to the full back catalogue of over 1450 searchable, indexed articles, resources, and activities. Each new edition of REtoday's articles are added in line with the distribution date of the magazine. Access to the RE Today Library is freely available to all NATRE members in the new membership programme launched in October 2022.

**Understanding Christianity** (UC) – edited by Stephen Pett, written by Stephen Pett, all the RE Today's Advisers and Helen Matter continues to be taught in over 7,700 schools, and the roll-out to all community schools has gained traction with over 800 trained. Training continues to be delivered online via webinar, and in person and the RE Today Learning Zone with the complete UC eLearning course due to be launched in Spring 2024.

UC is being embedded in to the RE curriculum and the pedagogy fits with the movement to change the subject to focus on 'Religion and Worldviews'; therefore, we consider that this work will continue for the next 3 years and be a resource that will support teachers into the future.

**Model Agreed Syllabus:** the RE Adviser team have continued to present 'Model Agreed Syllabus' to SACREs that are due to refresh their Locally Agreed Syllabus but have restricted budgets. This continues to be a popular solution and the schools are keen to buy the suite of Schemes of Works that support the syllabus. RE Today have been able to support further through the organisation and management of launch conferences. RE Today also offers additional resources to update Model Agreed Syllabus A and B with the addition of A+ and B+ versions.

**Courses and conferences**

RE Today's courses and CPD training continue to be popular and with careful research the team develop relevant, instructional and resource filled training, providing delegates with the ability to develop their thinking and understanding together. The "Subject Knowledge Enhancement" courses have proved very popular. The way in which we work means that we can be responsive and reactive to meet the needs of SACREs, MATs, Schools and teachers at every stage of learning. We also create bespoke and tailored training as consultancy. The team also deliver pupil conferences (primary and secondary), webinars for CPD purposes and support at diocesan and local authority conferences. Course Evaluations continue to be excellent from both teachers and pupils at our events.

20% of courses were delivered in person, with 80% still being delivered online. The "Twilight" CPD for 60 – 90 min sessions, providing after school training have become very popular.

**B. To become more visible in the field as a RE services provider, including working in partnership with the National Association of Teachers of Religious Education (NATRE)**

**The National Association of Teachers of RE** is a highly engaged group of teachers including several who, as well as teaching in the classroom and being active within NATRE, are also undertaking higher level study. Katie Freeman was elected Chair of NATRE in March 2021 for a three year term. The benefit led NATRE membership has been designed to support teachers at every level of their career and continues to grow with retention levels and member sales increasing. This takes unique team working with NATRE and RE Today / CE and there is excellent collaborative work too that benefits Head teachers, RE Advisers, subject leaders, and teachers, those who are qualified and unqualified in the classroom.

**NATRE Spirited Arts competition** is in its 20th year and the competition to date has attracted over 530,000 participants since 2004. This year we received a staggering number of entries, with 38,500 children involved. Entries came from pupils aged 3-19 years old, Early Years Foundation Stage (EYFS) and Special Education Needs and Disabilities (SEND). We received artwork, sculpture, poetry, film and music compositions and, as always, it was a privilege and a challenge with some entries from as far a-field as Australia, Bahrain and Thailand.

We have continued to collaborate with the Jo Cox Foundation on the theme "we are more united and have far more in common than that which divides us" which provided some amazing responses from children and young people.

**New2RE** – is the backbone to the ITT/ECT NATRE membership and broadens out the level of support provided to all ECT. The aim of this work remains to enable teachers to develop their own strategies for teaching RE and support them at the start of their careers; it continues to help them to deepen their subject knowledge and teach Religion and Worldviews within RE with confidence. The monthly free webinars in the virtual NATRE café are a key component of this support structure.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**C. To encourage Christians to explore and articulate their own beliefs and values.**

**International Bible Reading Association (IBRA)**

2022 was the 140<sup>th</sup> anniversary of Fresh from The Word, and we have developed an online celebrity edition which captures the broad history of IBRA, our chronology of how we have reached around the World and supported hundreds of millions of readers through our rich history.

During 2022-23 over 4,000 copies of FfTW 2022 (Fresh from The Word) were printed in English and were also translated into 13 languages by our 13 IBRA international partners and distributed around the world – this work impacts over 32 countries.

Over 4000 copies of FfTW 2022 were sold in the UK; it is encouraging to know that this title is of such personal benefit to our readers and partners, our thanks to David Painting and our team of over 50 international writers, the readings committee, and the steering committee.

The publishers are SPCK and we work closely to promote and increase the reach to increase our readership.

Fresh from The Word 2022 was distributed in American Samoa, Western Samoa, and Tokelau. IBRA materials circulate in Cameroon, the Congo, Fiji, Ghana, India, Nigeria, Portugal, and South Africa mostly translated into a local language.

The historical ethos of the IBRA continues in that the UK readership donate to support our international readers and £11,500 was defrayed in grants during the year to cover translation, printing, and distribution costs overseas. To ensure that as many partners benefit no grant application is fully funded. The full 100% of donations are distributed.

**ROOTS for Churches**

There are over 14,000 regular users that take printed copies of one or both bi-monthly ROOTS magazines. These provide preparation and training for leaders in adult and all age worship services as well as those working with children and young people. The materials pick up themes from the lectionary readings for the Sunday and are widely used in Anglican, Methodist and Reform church communities. The print offer is reflected in the extensive resources through the website. The printed copies exceed 9,000 users, but there are approximately 12,500 active website users.

CE is one of the seven ecumenical partners behind the ROOTS project. It is a separately registered charity directed by Melanie Cave, Managing Director. Sample material is available on the website [www.ROOTSontheweb.com](http://www.ROOTSontheweb.com). The back catalogue of worship resources is also available on the website to subscribers via a password.

**D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education**

**British Journal of Religious Education (BJRE)**

There is a public benefit in CE building partnership with higher education and other bodies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, taking forward the best of pedagogical thinking.

The editorial team is Editor - Professor Julian Stern, York St John's, Deputy Editor - Dr Yonah Matemba, University of the West of Scotland and Assistant Editor – Dr David Lundie, University of Glasgow. The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. This is supported by the 'Professional Reflection' section of the RE Today magazine under the joint editorship of Janet Orchard and Linda Whitworth.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams, including by appropriate investment in training, systems, and operations**

Finances have been carefully managed during the continuing financial uncertainty which has impacted our business through the cost of living crisis, global uncertainty, the impact on our primary client base of schools of the unbudgeted teacher payrise, on top of the challenge of the post-COVID environment. The financial processes continue to be robust and have proven invaluable in responding quickly to government guidelines in a changing environment and being able to provide a seamless service to our customers. On intellectual property we work with VVV (Veale Wasborough Vizards) on a project by project, case by case requirement to ensure that we are protecting CE/RE Today's IP and copyright on a continuing basis.

**People**

Chelsey Miller Brown, Adviser Relationship Manager, returned from maternity leave on 15<sup>th</sup> May 2023, handing over successfully with Sarah Bridges, Team Administrator, who provided maternity cover on a 12 month fixed term appointment. Sarah left on 9<sup>th</sup> June 2023 to take up alternative employment.

Adam Robertson, RE Adviser, left on 4<sup>th</sup> August 2023 having secured a new role with Oak Academy.

**Future Plans**

**Internal Operations**

**Remote Working** – the team deliver 'business as usual' as well as using the opportunity to develop new methods of working internally, refining process and measuring impact, income and expenditure carefully to continue the charity's work.

**External Service Delivery** – A major part of the charity's work is delivering consultancy and training – a challenge has been the ability to deliver contracts and commissioned work via Teams, Zoom and other platforms. This flexibility enables the whole organisation to work with more schools, teachers and education providers.

This delivery has become a key business development for the charity, with provision of CPD training being accessible for all teachers without the geographic limitations of face-to-face training. Clients including SACREs, MATs and teacher training providers have been early adopters of these products. In the business planning for 2023-24 this is built on with CEMIST and business and marketing information that enables us to understand our markets needs and trends. The 'self-service' platforms for teachers and other RE practitioners enable people to access high quality training at a time and in a place that suits them.

**Accounting policies - Going Concern**

At the time of signing the accounts, the Trustees consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and strong sales in key areas such as membership in the period to 31<sup>st</sup> December 2023. The charity continues to hold adequate cash reserves. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The business plan has been completely revised and was signed off by the Trustees in October 2022. The four year rolling budget was further reviewed and revised in January 2024 and was brought to the Trustee meeting in January 2024. The Business Plan is a comprehensive working document and lays out the strategy, direction of travel and implementation for the next year but looking forward to 2026. The latest forecast to 31<sup>st</sup> August 2026 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

Zoë Keens and the team have continued to work on each element of the business internally and externally; assessing the potential and continued to look for opportunities within each market that each area benefits.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Key strategic aims of each business strand:**

<b>RE Today Services:</b>	Be the 'provider of choice' for excellent teaching support for religious and worldviews Education and values work in schools throughout the UK, working with SACRE's, funding bodies through consultancy, courses and excellent resources and the provision of resources to academies and academic trusts, all school types and supporting organisations.
<b>NATRE:</b>	To be the best, most supportive, relevant and innovative subject association in the UK providing social networks, communities of understanding, resource provision, advice, guidance, sharing and understanding at affordable prices.
<b>IBRA:</b>	Expand IBRA's work into other countries and reach more people in the UK through partnership working with SPCK, reduce all the costs, increase income and reaching new readers through their sales outlets.
<b>CE:</b>	Expand service provision and product base through partnership working and using excellent management systems.
<b>BJRE:</b>	To be the leading Academic journal for the study and research of Religious Education, increase further into international academic institutes.

**Organisational Aims:**

Significant work has continued during this year to fulfil the organisations aims focusing on four key areas:

1. Increase the engagement and commitment of the Board; auditing to ensure we have the right skills represented that reflect the work and business development of the charity.
2. Increase coherent and consistent working approaches and streamlined processes effectively using IT Infrastructure to support staff capacity and work more efficiently. This has been impacted by the completion of the CEMist database, which has been transformational in the financial and day to day management of the whole organisation, likewise the launch of the revised webshop, <https://reteachingresources.co.uk> and the launch of the RE Today Learning Zone.
3. Increase team working, develop the skill and confidence in each team member to fulfil their role.
4. Continue to build the organisational structure to focus on business growth through each of the business strands increasing gross margin, through which the whole of the team is involved and can understand where and how their work fits in to the business development and income generation.

**Business Premises – Kings Norton**

The five year rent review concluded in a contract renewal for the next five years. Staff continue to work either in the office or home based, as required.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Financial review**

Incoming resources for the year totalled £1,642,506. These were well distributed between the main income streams, Subscription and NATRE membership income totalled £398,824. Consultancy and related fees generated £221,623, Conferences and training generated £315,540 and income from sale of publications amounted to £221,677. Grants from Trusts amounted to £393,489.

Resources expended amounted to £1,906,440 in the year. Approximately 49% of this total (£936,521) related to staff costs whilst the balance of expenditure was split between printing of publications, mailings, conferences and other charitable activities.

The net outgoing resources for the year after other recognised gains and losses and transfers between funds totals £275,332.

The balance sheet of the charity as at 31 August 2023 shows total funds of £853,321. These funds comprise unrestricted funds of (£92,257), restricted funds of £598,045 and endowment funds of £347,533.

Under the terms of a Charity Commission scheme dated 8 August 2002, CE is the trustee of certain endowment funds of the former National Christian Education Council (NCEC). These comprise monies for which the charity has responsibility in a trustee capacity. Income from the CEM New Endowment Fund is to be applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is to be applied for the general purposes of the charity. Details of the movements on the funds can be found in note 20 to the financial statements.

Restricted income funds comprise monies that have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed restrictions. Full details of the restricted income funds can be found in note 21 to the attached accounts together with an analysis of movements in the year.

**Reserves policy**

As it is clear from the foregoing that the charity carries out a wide variety of activities, some of which comprise short term and externally funded pieces of work whilst others comprise longer term commitments requiring significant and ongoing financial investment.

The Trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Board of Trustees is of the opinion that, given the nature of the charity's work, free reserves should equate to between three- and six-months planned expenditure at any point in time (for the financial year 2023/24, this would range from £520,103 to £1,040,205). The members of the Board of Trustees believe that this level of reserves provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, to furnish adequate working capital to cover core costs and will allow the charity to cope with and respond to unforeseen emergencies whilst specific action plans are implemented.

The current year has been challenging and overheads have been diverted from restricted to unrestricted activity to develop new methods of delivery and to respond to the changing marketplace. Because of this the free reserves as at 31<sup>st</sup> August 2023 have dropped below the target and were negative as at the balance sheet date. However, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2025. The Business Plan 2022-23 was rewritten to present a comprehensive overview of the charity, its work for the next financial year, but with a forward vision for the next 4 years to 2026. This was agreed by the Board and is being implemented proactively by the team.

**Articles of Association**

The Articles of Association reflect current charity law and reflect the current purposes and working practices of Christian Education Movement.

**Investment Policy**

The charity has a Reserves policy, Investment Policy and Ethical Investment Policy, all of which are reviewed annually by Trustees. The charity's investments at 31 August 2023 comprised cash deposits of £733 and listed investments with a market value of £635,533. The funds are placed with CCLA in cash deposits, the investment fund (income) and property fund (income).

**Key Management Personnel Remuneration**

The Board of Trustees delegate the day to day management to Zoë Keens the CEO. Her salary is benchmarked against similar positions within the sector and advice taken from recruitment consultants.

**CHRISTIAN EDUCATION MOVEMENT**  
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**TRUSTEES' REPORT**

**Year ended 31 August 2023**

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**Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Christian Education Movement for the purpose of company law, are responsible for preparing the Trustees' Report 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:


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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITORS**

Cooper Parry Group Limited have expressed their willingness to continue in office and will be proposed for re-appointment at the Annual General Meeting.

Approved by the Trustees on 7<sup>th</sup> March 2024 and signed on their behalf by:



Pamela Draycott (Mar 8, 2024 12:01 GMT)

Mrs Pamela Draycott

**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Opinion**

We have audited the financial statements of Christian Education Movement for the year ended 31 August 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 31 August 2023, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Opinions on 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

**CHRISTIAN EDUCATION MOVEMENT**  
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**INDEPENDENT AUDITOR'S REPORT (continued)**

**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees 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 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

**CHRISTIAN EDUCATION MOVEMENT**  
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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Auditor's responsibilities for the audit of the financial statements (continued)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA



Senior Statutory Auditor

for and on behalf of:

**Cooper Parry Group Limited**

Statutory Auditor

Office 401, Two Chamberlain Square, Birmingham B3 3AX

7<sup>th</sup> March 2024

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>						
Donations and legacies	2	300	7,640	-	7,940	10,077
Investments	3	192	18,105	-	18,297	18,075
Charitable activities	4	1,222,780	393,489	-	1,616,269	1,704,830
		_____	_____	_____	_____	_____
<b>Total income</b>		1,223,272	419,234	-	1,642,506	1,732,982
		_____	_____	_____	_____	_____
<b>Expenditure on:</b>						
Raising funds		22,693	-	-	22,693	23,219
<b>Charitable activities</b>						
Provision of opportunities for learning		1,271,374	612,373	-	1,883,747	1,567,340
		_____	_____	_____	_____	_____
<b>Total expenditure</b>	5	1,294,067	612,373	-	1,906,440	1,590,559
		_____	_____	_____	_____	_____
<b>Other recognised gains and losses</b>						
(Losses)/Gains on investment assets	14	(11,398)	-	-	(11,398)	(31,481)
		_____	_____	_____	_____	_____
<b>Net income</b>		(82,193)	(193,139)	-	(275,332)	110,942
		=====	=====	=====	=====	=====
<b>Transfer between funds</b>	12	-	-	-	-	-
		_____	_____	_____	_____	_____
<b>Net movement in funds</b>		(82,193)	(193,139)	-	(275,332)	110,942
		=====	=====	=====	=====	=====
Fund balances at 1 September 2022		(10,064)	791,184	347,533	1,128,653	1,017,711
		_____	_____	_____	_____	_____
Fund balances at 31 August 2023		(92,257)	598,045	347,533	853,321	1,128,653
		=====	=====	=====	=====	=====

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

All of the activities of the charitable company are classified as continuing.

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	1,624,209	1,714,907
Expenditure	(1,906,440)	(1,590,559)
	<u>                    </u>	<u>                    </u>
<b>Net operating surplus</b>	<b>(282,231)</b>	<b>124,348</b>
	<u>                    </u>	<u>                    </u>
Investment income	18,297	18,075
	<u>                    </u>	<u>                    </u>
<b>Net surplus for the year</b>	<b>(263,934)</b>	<b>142,423</b>
	<u>                    </u>	<u>                    </u>

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**Registration Number 04192501**

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Intangible assets	13a		277,082		309,059
Tangible assets	13b		33,724		37,888
Investments	14		636,266		647,664
			947,072		994,611
<b>Current assets</b>					
Stocks	15	80,034		91,710	
Debtors: Amounts falling due within one year	16	147,932		119,117	
Debtors: Amounts falling due after one year	16	12,084		12,084	
Cash at bank and in hand		164,919		353,598	
		404,969		576,509	
<b>Creditors: amounts falling due within one year</b>	17	(481,220)		(414,967)	
<b>Net current assets</b>			(76,251)		161,542
<b>Total Assets less current liabilities</b>			870,821		1,156,153
<b>Creditors: amounts falling due after more than one year</b>	17		(17,500)		(27,500)
<b>Net Assets</b>			853,321		1,128,653
<b>Capital funds</b>					
Endowment funds	20		347,533		347,533
<b>Income funds</b>					
Restricted funds	21		598,045		791,184
Unrestricted funds:					
Designated funds	22		310,806		346,947
General funds	22		(403,063)		(357,011)
			853,321		1,128,653

The notes on pages 18 to 34 form part of these financial statements.

These financial statements were approved by the Board of Trustees on the 7<sup>th</sup> March 2024 and are signed on their behalf by:



[Pamela Draycott \(Mar 8, 2024 12:01 GMT\)](#)

Mrs Pamela Draycott  
Chair

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**

**AS AT 31 AUGUST 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	(275,332)	110,942
Interest received	(18,297)	(18,075)
Decrease in stock	11,676	25,319
(Increase) in debtors	(28,815)	(36,319)
Increase in creditors	66,253	15,078
Amortisation/depreciation	152,959	13,565
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	(91,556)	110,510
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	18,297	18,075
Purchase of fixed assets	(116,818)	(97,711)
Loss on investment assets	11,398	31,481
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	(87,123)	(48,155)
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank Loan repaid	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	(10,000)	(10,000)
	<hr/>	<hr/>
<b>Net increase in cash and cash equivalents</b>	(188,679)	52,355
<b>Cash and cash equivalents at 1 September 2022</b>	353,598	301,243
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 August 2023</b>	<u>164,919</u>	<u>353,598</u>
	<hr/>	<hr/>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	164,919	164,919
	<hr/>	<hr/>
<b>Cash and Cash equivalents at 31 August 2023</b>	164,919	164,919
	<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1 Accounting policies**

**1.1 Accounting convention**

Christian Education Movement is a registered company limited by guarantee with registered charity status, in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income recognition**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services or where they are given towards the furtherance of specific activities, but as donations where the funds are given in response to an appeal or with the greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**1.3 Expenditure recognition**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered. Resources expended comprise the following:

- The cost of generating funds represents staff costs incurred in generating grants and donated income.
- The costs of charitable activities comprise expenditure on providing opportunities for learning about the Christian faith particularly to children and young people and those engaged in their development. The costs include the direct and the indirect (or support) costs associated with these activities.
- Support costs represent indirect charitable expenditure. In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.
- Governance costs comprise the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% on a straight line basis
Office equipment	33% on a straight line basis
Fixtures and fittings	10% on a straight line basis

All tangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease

**1.6 Investments**

Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1.7 Stock and work in progress**

Stocks consist of publications and are valued at the lower of cost and net realisable value with provision being made for any obsolete or damaged goods, and regular review of stock items to ensure that holding cost is in line with this policy. The Board regularly reviews its policy on the write-down of stock.

**1.8 Pensions**

A certain number of the charity's employees are members of defined contribution pension schemes to which the charity makes contributions based on a fixed proportion of pensionable salary. The attributable pension costs included in the financial statements represent the contributions payable to such schemes in respect of the accounting period.

Retirement benefits to some of the employees of the Charity are provided by the Teachers' Pension Scheme ("TPS"). This is a defined benefit scheme. The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

**1.9 Funds**

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Special trust funds comprise monies for which the charity has responsibility in trustee capacity. Income from the CEM New Endowment Fund is credited to restricted income funds and applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is credited to general funds and applied for the general purposes of the charity.

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside by the Board of Trustees out of unrestricted general funds for specific purposes or projects.

**1.10 Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation only commences when the asset has been brought into use and is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software	20% on a straight line basis
----------	------------------------------

All intangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.11 Financial Instruments**

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value. Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.12 Going Concern**

At the time of signing the accounts, the Trustees consider that The Charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of business generation, income and funding secured with key partners. The Charity continues to hold significant cash reserves.

Although the charity held negative unrestricted reserves as at the balance sheet date, the charity has significant designated reserves and the current business plan contains an expectation that the unrestricted reserves will revert to a positive balance by 31<sup>st</sup> August 2025.

The latest forecast to 31<sup>st</sup> August 2025 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>2 Donations and legacies</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and gifts	300	7,640	7,940	10,077
Legacies Receivable	-	-	-	-
	<u>300</u>	<u>7,640</u>	<u>7,940</u>	<u>10,077</u>
Total 2022	<u>250</u>	<u>9,827</u>	<u>10,077</u>	
<b>3 Investment income</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Income from listed investments	192	18,105	18,297	18,075
	<u>192</u>	<u>18,105</u>	<u>18,297</u>	<u>18,075</u>
Total 2022	<u>169</u>	<u>17,906</u>	<u>18,075</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>4</b>	<b>Income from charitable activities</b>			
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
				<b>Total 2022 £</b>
	In furtherance of the charity's objectives	1,222,780	393,489	1,616,269
		<u>          </u>	<u>          </u>	<u>          </u>
	Total 2022	1,216,841	487,989	1,704,830
		<u>          </u>	<u>          </u>	<u>          </u>

Included within income relating to in furtherance of charity's objectives are the following:

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i>Unrestricted funds</i>				
Grants from UK Government	-	-	-	3,147
Subscriptions & Membership	398,824	-	398,824	376,911
Consultancy and related fees	221,623	-	221,623	160,343
Conferences and seminars	315,540	-	315,540	337,880
Royalties and other income	65,116	-	65,116	52,843
Income from sales of publications	221,677	-	221,677	285,717
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,222,780	-	1,222,780	1,216,841
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Restricted funds</i>				
Grants from trusts and businesses	-	393,489	393,489	487,989
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,222,780	393,489	1,616,269	1,704,830
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Grants from the UK Government represent monies received in relation to the Coronavirus Job Retention Scheme.

Subscriptions represent monies received from subscribers in return for termly mailings of RE Today magazine and the appropriate curriculum book i.e. primary or secondary publications.

Membership represents the NATRE membership monies, in which members receive the RE Today magazine, curriculum books as a termly mailing but can additionally benefit from monthly e-newsletters, free and discounted courses and RE Today resources and the annual NATRE conference. This is a monthly offer, not termly as with the subscriptions.

Mailings for academic interest entitle the subscriber to a copy of the British Journal for Religious Education. This publication is also available within NATRE membership and RE Today subscriptions.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>5</b>	<b>Total resources expended</b>					
		<b>Staff costs £</b>	<b>Amortisation/ depreciation £</b>	<b>Other costs £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Expenditure on raising funds</b>	20,370	-	2,323	22,693	23,219
	<b>Charitable activities</b>					
	Provision of opportunities for learning					
	Direct costs (note 6)	380,941	-	501,031	881,972	788,714
	Support costs (note 7)	535,210	152,959	286,996	975,165	758,440
	Governance costs (note 8)	-	-	26,610	26,610	20,186
		<u>936,521</u>	<u>152,959</u>	<u>816,960</u>	<u>1,906,440</u>	<u>1,590,559</u>

Of the total expenditure of £1,906,440 (2022: £1,590,559), £1,294,067 (2022: £1,317,530) is allocated to unrestricted funds and £612,373 (2022: £273,029) is allocated to restricted funds.

<b>6</b>	<b>Direct costs</b>			
		<b>2023 £</b>	<b>2022 £</b>	
	Other direct costs comprise:			
	<b>Unrestricted funds</b>			
	Project advisers, staff travel and other expenses	47,139	35,502	
	Production of publications and other project expenditure	148,194	211,465	
		<u>246,967</u>	<u>246,967</u>	
	<b>Restricted funds</b>	305,698	160,399	
		<u>501,031</u>	<u>407,366</u>	

<b>7</b>	<b>Support costs</b>			
		<b>2023 £</b>	<b>2022 £</b>	
	Premises and related costs	78,398	76,186	
	Stationery, postage, telephone and related costs	17,771	15,207	
	Other costs	190,827	157,347	
		<u>286,996</u>	<u>248,740</u>	

Other costs of £190,827 (2022: £157,347) comprise expenditure relating to computer maintenance, repairs and renewals, other premises expenses, accountancy support, bank and related charges incurred during the year.

<b>8</b>	<b>Governance costs</b>			
		<b>2023 £</b>	<b>2022 £</b>	
	Legal and professional fees	15,838	11,675	
	Audit fees	9,025	8,340	
	Board of Trustees' and Members' of Committee expenses	1,747	171	
		<u>26,610</u>	<u>20,186</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. All of the trustees were reimbursed travelling expenses. The total value of expenses reimbursed in 2023 was £1,747 (2022: One of the trustees was reimbursed £171).

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Chief Executive	1	1
PA to Chief Executive	1	1
Business Development Director	1	1
Advisers	7	6
Publications & Marketing	7	7
Support staff	6	7
	<hr/>	<hr/>
	23	23
	<hr/> <hr/>	<hr/> <hr/>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	752,370	727,599
Social security costs	74,158	69,388
Other pension costs	109,993	101,392
	<hr/>	<hr/>
	936,521	898,379
	<hr/> <hr/>	<hr/> <hr/>

One employee received employee benefits (excluding employer pension contribution) in the banding of £60,000 to £70,000 (2022: One).

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £170,268 (2022: £163,837).

**11 Taxation**

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

**12 Transfers**

No transfers (2022: £nil) were made from unrestricted funds to restricted funds.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**13a Intangible fixed assets**

	<b>Software £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2022	309,059	309,059
Additions	106,565	106,565
	<hr/>	<hr/>
At 31 August 2023	415,624	415,624
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 September 2022	-	-
Charge for the year	138,542	138,542
	<hr/>	<hr/>
At 31 August 2023	138,542	138,542
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 August 2023	277,082	277,082
	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2022	309,059	309,059
	<hr/> <hr/>	<hr/> <hr/>

**13b Tangible fixed assets**

	<b>Office equipment £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2022	48,868	109,558	158,426
Additions	4,371	5,882	10,253
	<hr/>	<hr/>	<hr/>
At 31 August 2023	53,239	115,440	168,679
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 September 2022	47,267	73,271	120,538
Charge for the year	2,874	11,543	14,417
	<hr/>	<hr/>	<hr/>
At 31 August 2023	50,141	84,814	134,955
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 August 2023	3,098	30,626	33,724
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2022	1,601	36,287	37,888
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>14</b>	<b>Fixed asset investments</b>	<b>CCLA Investment Funds £</b>	<b>CCLA Deposit Funds £</b>	<b>Total £</b>
	Market value at 1 September 2022	646,931	733	647,664
	Change in value in the year	(11,398)	-	(11,398)
		<hr/>	<hr/>	<hr/>
	Market value at 31 August 2023	635,533	733	636,266
	Historical cost:	<hr/>	<hr/>	<hr/>
	At 31 August 2023	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
	At 31 August 2022	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
<b>15</b>	<b>Stocks</b>		<b>2023 £</b>	<b>2022 £</b>
	Stocks of publications for resale		80,034	91,710
			<hr/>	<hr/>
			80,034	91,710
			<hr/>	<hr/>
<b>16</b>	<b>Debtors: amounts falling due within one year</b>		<b>2023 £</b>	<b>2022 £</b>
	Trade debtors		109,988	81,368
	Other debtors		10,637	6,344
	Prepayments and accrued income		27,407	31,405
			<hr/>	<hr/>
			147,932	119,117
			<hr/>	<hr/>
	<b>Debtors: amounts falling due after one year</b>		<b>2023 £</b>	<b>2022 £</b>
	Other debtors		12,084	12,084
			<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>17 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	104,988	42,809
Taxes and social security costs	19,661	17,056
Other creditors	6,906	7,161
Accruals	94,390	154,596
Deferred income	245,275	183,345
Bank Loans and Overdrafts	10,000	10,000
	<u>481,220</u>	<u>414,967</u>
	<u><u>481,220</u></u>	<u><u>414,967</u></u>
<b>Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank Loans and Overdrafts	17,500	27,500
	<u>17,500</u>	<u>27,500</u>
	<u><u>17,500</u></u>	<u><u>27,500</u></u>

The bank loan represents the capital amount repayable for a Coronavirus Bounceback Loan. This facility is provided by Lloyds Bank and supported by the Bounceback Loan Scheme (BBLs), which is managed by the British Business Bank and supported by the UK Government. The loan is repayable over 72 months, with no interest payable and no repayments due for the first 12 months. Thereafter interest is chargeable at 2.5% per annum. A minimum of £2,000 can be repaid at any time during the term with no penalty.

<b>Deferred income movement</b>	<b>2023</b>
	<b>£</b>
Balance at 1 September 2022	183,345
Incoming resources deferred in the current year	245,275
Less: amounts released	(183,345)
	<u>245,275</u>
Balance at 31 August 2023	<u><u>245,275</u></u>

Deferred income represents membership fees of £210,399, subscriptions of £3,555 received in advance, and training/consultancy fees of £31,321 billed in advance.

**18 Pension costs**

**Teachers' Pension Scheme**

Some of the employees of the charity belong to the Teachers' Pension Scheme for England and Wales. This scheme is a multi-employer defined benefit scheme. The latest actuarial valuation of the TPS related to the period ended 31 March 2020.

There were no outstanding or prepaid contributions at the end of the financial year.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full time teachers and lecturers and part time teachers and lecturers following appointment or a change of contract. All teachers and lecturers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**18 Pension costs: continued**

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2020. The valuation report was published by the Department for Education on 27 October 2023. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy) from 1<sup>st</sup> April 2024 (contribution rate to 31<sup>st</sup> March 2024 is set at 23.68% of pensionable pay, as set by the 31<sup>st</sup> March 2019 valuation).
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million, giving a notional past service deficit of £39,800 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 1.7% above the rate of CPI.

A copy of the latest valuation report can be found by on the Teachers' Pension website at <https://www.teacherspensions.co.uk/news/employers/2019/04/valuation-report-release.aspx>

The employer's pension costs paid to TPS in the year amounted to £50,658 (2022 - £49,960).

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

**Defined Contribution Pension Scheme**

CEM also participated in a defined contribution pension scheme. CEM contributed £59,335 (2022: £54,432) in the year in respect of 18 employees (2022:18).

**19 Liability of members**

Christian Education Movement is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**20 Endowment funds**

**Current year 2023**

Permanent endowments	Balance at 1 Sep 2022	Movement in funds				Balance at 31 Aug 2023
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

**Prior year 2022**

Permanent endowments	Balance at 1 Sep 2021	Movement in funds				Balance at 31 Aug 2022
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

The special trust funds comprise monies for which the charity has a responsibility in a Trustee capacity. On 1 September 2002, in accordance with the terms of a Scheme approved by the Charity Commission, the Trusteeship of the funds was transferred from National Christian Education Council to Christian Education Movement.

The CE New Endowment fund was established to generate income to be applied specifically towards making small grants to young people, from churches, towards residential courses, conferences and holidays. Income generated by the fund is credited directly to be restricted income fund entitled the "Small Grants Fund".

The Christian Education Church Building Fund (formerly known as the Centenary Loan Fund) comprises capital monies to be applied in making interest free loans to churches in membership of the charity to enable them to support the improvement of accommodation for children's and youth work. This Fund no longer functions as a membership organisation due to the changes in the Charity's work.

On 4<sup>th</sup> September 2023 the Board of Trustees, in consultation with the Charity Commission, resolved to combine the special trust funds with the main Charity, and adopt the total return investment method of accounting, thereby releasing any returns from the endowed funds for unrestricted future use in the development of the Charity.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**21 Restricted funds**

**Current year 2023**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2023
	Balance at 1 Sep 2022	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	30,062	-	(16,214)	-	-	<b>13,848</b>
NEW2RE (All Saints)	27,082	-	(14,606)	-	-	<b>12,476</b>
NEW2RE (Hockerill)	8,128	-	(4,384)	-	-	<b>3,744</b>
ITE Conferences (JT)	4,781	-	(4,318)	-	-	<b>463</b>
ITE Conferences (KH)	2,001	-	(1,807)	-	-	<b>194</b>
ITE Conferences (Hockerill)	-	2,500	-	-	-	<b>2,500</b>
ITE Conferences (St Matthias)	-	5,000	-	-	-	<b>5,000</b>
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	51,218	50,000	(80,393)	-	-	<b>20,825</b>
RE Support Infrastructure (JT)	15,488	60,000	(59,956)	-	-	<b>15,532</b>
RE Support Infrastructure (others)	-	100	(100)	-	-	<b>-</b>
<b>Other Funds</b>						
Spirited Arts (Westhill)	3,188	-	(3,188)	-	-	<b>-</b>
Spirited Arts (St Matthias)	854	-	(854)	-	-	<b>-</b>
Spirited Arts (others)	-	2,000	(91)	-	-	<b>1,909</b>
IBRA International Fund	26,048	7,640	(15,428)	-	-	<b>18,260</b>
Small Grants Fund	141,011	18,105	(1,354)	-	-	<b>157,762</b>
Understanding / picturing Islam	177,970	-	(26,950)	-	-	<b>151,020</b>
Understanding Unbelief	(1,125)	9,974	(6,567)	-	-	<b>2,282</b>
Understanding Christianity	174,799	100,000	(162,078)	-	-	<b>112,721</b>
NATRE Leadership Fund (CSTG)	9,113	1,000	(1,937)	-	-	<b>8,176</b>
BQiC (Templeton)	80,170	34,960	(115,130)	-	-	<b>-</b>
Primary 1000	25,809	-	(9,000)	-	-	<b>16,809</b>
RE Awareness	9,250	-	(3,500)	-	-	<b>5,750</b>
NATRE Chair	2,837	4,000	(4,760)	-	-	<b>2,077</b>
RE Plus Environment	2,500	3,955	(4,777)	-	-	<b>1,678</b>
UC Development	-	120,000	(74,981)	-	-	<b>45,019</b>
	<u>791,184</u>	<u>419,234</u>	<u>(612,373)</u>	<u>-</u>	<u>-</u>	<u>598,045</u>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**21 Restricted funds (continued)**

**Prior year 2022**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2022
	Balance at 1 Sep 2021	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	44,165	-	(14,103)	-	-	<b>30,062</b>
NEW2RE (All Saints)	19,787	20,000	(12,705)	-	-	<b>27,082</b>
NEW2RE (Hockerill)	5,940	6,000	(3,812)	-	-	<b>8,128</b>
ITE Conferences (JT)	6,230	-	(1,449)	-	-	<b>4,781</b>
ITE Conferences (KH)	2,607	-	(606)	-	-	<b>2,001</b>
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	24,541	45,000	(18,323)	-	-	<b>51,218</b>
RE Support Infrastructure (JT)	21,029	-	(5,541)	-	-	<b>15,488</b>
<b>Other Funds</b>						
Primary Membership Support (JT)	375	-	(375)	-	-	-
Spirited Arts (Westhill)	5,600	5,600	(8,012)	-	-	<b>3,188</b>
Spirited Arts (St Matthias)	-	3,000	(2,146)	-	-	<b>854</b>
IBRA International Fund	20,221	9,827	(4,000)	-	-	<b>26,048</b>
Small Grants Fund	124,355	17,906	(1,250)	-	-	<b>141,011</b>
Understanding /Picturing Islam	14,724	175,838	(12,592)	-	-	<b>177,970</b>
Understanding Unbelief	(875)	-	(250)	-	-	<b>(1,125)</b>
Understanding Christianity	126,653	100,000	(51,854)	-	-	<b>174,799</b>
Strictly RE	2,055	-	(2,055)	-	-	-
NATRE Leadership Fund (CSTG)	9,343	1,000	(1,230)	-	-	<b>9,113</b>
BQiC (Templeton)	71,357	99,690	(90,877)	-	-	<b>80,170</b>
Primary 1000	25,747	11,000	(10,938)	-	-	<b>25,809</b>
RE Awareness	5,000	13,361	(9,111)	-	-	<b>9,250</b>
National Curriculum Symposium	11,800	3,500	(15,300)	-	-	-
NATRE Chair	2,837	4,000	(4,000)	-	-	<b>2,837</b>
RE Plus Environment	5,000	-	(2,500)	-	-	<b>2,500</b>
	548,491	515,722	(273,029)	-	-	<b>791,184</b>

**21 Restricted funds (continued)**

**NEW2RE - Early Career Development** is a project which has been designed to support 'Early Careers Teachers' secondary RE teachers to deepen their subject knowledge and teach six religions and other world views with confidence – it is a two year programme which will be delivered through NATRE membership – making it available to all.

**ITE – Jerusalem Trust** – six regional conferences delivered by working in partnership with lecturers on PGCE RE courses and by brokering with other partners to inspire new entrants to the RE teaching profession through inter-varsity day conferences.

**Regional Infrastructure Project** – This is now known as RE Hubs with the website [www.re-hubs.uk](http://www.re-hubs.uk) and launched in 2022. We have restructured this to be focused on being 9 Regional Hubs in England and 1 Hub in Wales that is led by a RE Hub Lead recruited for their specific knowledge and experience in supporting RE / RVE in their local region. The key focus is to provide an information exchange hub for those who have services, resources, training, and visits to benefit schools with those teachers who are looking to increase their teaching provision. This is led by Claire Clinton, Lead Director for England and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is managed on a day to day basis by RE Today.

**NATRE Leadership** is funding to support teachers in fulfilling their roles in RE leadership beyond the classroom.

**Spirited Arts** - funds to help invest in promoting the competition and embed the project in schools. It is a unique opportunity for teachers to enable their pupils to express their own religious and spiritual insights through Art, Music and Poetry. Some of the funding has been used to promote the competition nationally through celebrating the winners of the competition and highlight their fantastic entries.

The **IBRA International Fund** receives voluntary giving from individual IBRA readers to provide grants that enable the IBRA International Partners to translate and produce resources to support their local readers.

The **Small Grants Fund** comprises of income earned from endowment fund assets and applied towards making small grants to young people from churches. The provision of needing to be in membership of the charity has been removed. The fund supports attendance at residential courses, conferences, and holidays for young people.

**Understanding Islam / Picturing Islam** will be the second classroom resource in the 'Understanding...' Series. The aim is to transform teaching and learning about Islam in schools in England and Wales, within the safe confines of the RE classroom. It is not simplistic, limiting pupils' learning and misconceptions of Islam, but representative of the diversity of those who follow the Muslim path in the UK today.

**Understanding Christianity and UC Development** – this funding to enable all schools to access UC through the development of an online learning platform. It is now being used to teach Christianity in CofE schools and community schools: both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. The RE Today Learning Zone is being launched with the online learning course which will have 6 modules and has been invested in to create a like for like course with the in-person training. The Community Schools subsidy applies to any schools training using the online course. RE Today is working collaboratively with funders and UC Accredited Trainers to provide access to all community schools through a £150 subsidy to cover the costs of the training resources and contribute to the cost of the training.

**Understanding Unbelief – Kent University** (Templeton funding) the aim is to research and map the population of 'unbelievers' beyond atheism, allowing for a variety of configurations of 'unbelief', exploring what people believe *in* not just what they don't believe in. This research will be developed into resources for the RE classroom by RE Today.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**21 Restricted funds (continued)**

**BQiC – Templeton** - Explores ways in which teachers of RE in primary and secondary schools can be encouraged to consider and address multidisciplinary approaches to big questions in RE classrooms. This has been through publications and online resources, and training for teachers.

**Primary 1000 - NATRE** – ‘The Better RE’ 1,000 Primary project is a NATRE project to support 1000 Primary schools. It works with NATRE exec, Advisers and teachers who refer hard-to-reach schools and provide them with resources and practical solutions, helping them to see improvement swiftly and be able to sustain this in the years to come.

**RE Awareness** – the research, design and development of a three-hour course focussed on headteachers, governors and senior leaders who are responsible for the teaching of RE. It will outline the statutory requirements, look at supporting religious literacy in children and young people to help them to flourish in their futures. It is being developed as an online course, in person and with supportive literature.

**NATRE Chair** – this is funding to enable the Chair of NATRE to fulfil their role in RE leadership beyond the classroom.

**RE Plus Environment** – the resource pack ‘God’s Good Earth’ has been developed for the RE classroom for teaching about the environment and is being delivered as a downloadable resource, which is freely available.

**22 Unrestricted funds**

**Current year 2023**

	Movement in funds					Balance at 31 Aug 2023 £
	Balance at 1 Sep 2022 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	346,947	-	(152,959)	116,818	-	310,806
<b>General fund</b>	(357,011)	1,223,272	(1,141,108)	(116,818)	(11,398)	(403,063)
<b>Total</b>	10,064	1,223,272	(1,294,067)	-	(11,398)	(92,257)

**Fixed Asset Fund** comprises the net book value of all tangible fixed assets with the exception of any which have restrictions imposed on them.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

**22 Unrestricted funds (continued)**

**Prior year 2022**

	Movement in funds					Balance at 31 Aug 2022 £
	Balance at 1 Sep 2021 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed Asset Fund	162,801	-	(13,565)	97,711	-	346,947
<b>General fund</b>	(141,114)	1,217,260	(1,303,965)	(97,711)	(31,481)	(357,011)
<b>Total</b>	121,687	1,217,260	(1,317,530)	-	(31,481)	10,064

**23 Analysis of net assets between funds**

**Current year 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2023 are represented by:				
Tangible fixed assets	310,806	-	-	310,806
Investments	288,733	-	347,533	636,266
Current assets	(193,076)	598,045	-	404,469
Creditors: amounts falling due within one year	(481,220)	-	-	(481,220)
Creditors: amounts falling due more than one year	(17,500)	-	-	(17,500)
	(92,257)	598,045	347,533	853,321

**Prior year 2022**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2022 are represented by:				
Tangible fixed assets	346,947	-	-	346,947
Investments	300,131	-	347,533	647,664
Current assets	(214,675)	791,184	-	576,509
Creditors: amounts falling due within one year	(414,967)	-	-	(414,967)
Creditors: amounts falling due more than one year	(27,500)	-	-	(27,500)
	(10,064)	791,184	347,533	1,128,653

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**24 Commitments under operating leases**

At 31 August 2023 the company had minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Expiry date:		
Within one year	42,500	42,500
Within one to two years	40,288	42,500
Between two and five years	-	40,288
	<u>82,788</u>	<u>125,288</u>

**25 Related parties**

All Trustees are entitled to a complimentary NATRE membership. Trustee expenses are disclosed in Note 9.

One Trustee is a director of SPCK Limited (formerly Lion Hudson), which supplies publications. The expenditure incurred with Lion Hudson Limited in the year was £13,639 (2022 - £15,384). The amount outstanding in creditors with Lion Hudson Limited at the end of the year was £nil (2022 – £nil).

One Trustee is a Trustee of The All Saints Educational Trust, which provides grant funding for various projects. The funding received from The All Saints Educational Trust in the year was £nil (2022 - £20,000). The amount outstanding in debtors with The All Saints Educational Trust at the end of the year was £nil (2022 - £nil).

**26 Analysis of changes in net debt**

	<b>2022</b>	<b>Cash</b>	<b>2023</b>
	£	<b>Flows</b>	£
		£	
Borrowings	(37,500)	10,000	(27,500)
	<u>(37,500)</u>	<u>10,000</u>	<u>(27,500)</u>
Total Liabilities	(37,500)	10,000	(27,500)
	<u>(37,500)</u>	<u>10,000</u>	<u>(27,500)</u>
Cash and cash equivalents	353,598	(188,679)	164,919
	<u>353,598</u>	<u>(188,679)</u>	<u>164,919</u>
Total net debt	316,098	(178,679)	137,419
	<u>316,098</u>	<u>(178,679)</u>	<u>137,419</u>






# CEM - Annual Accounts 2023 FINAL

Final Audit Report

2024-03-08

Created:	2024-03-08
By:	Lorraine Williams (lorraine.williams@christianeducation.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAANjj_wzljQejO_mwhlBsoE4A5LcsSWI2g

## "CEM - Annual Accounts 2023 FINAL" History

-  Document created by Lorraine Williams (lorraine.williams@christianeducation.org.uk)  
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-  Document emailed to Pamela Draycott (pamela.draycott@gmail.com) for signature  
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# CHRISTIAN EDUCATION MOVEMENT

## YOUR EXTERNAL AUDIT FINDINGS

FOR THE YEAR ENDED 31 AUGUST 2023

COOPER PARRY



# CHRISTIAN EDUCATION MOVEMENT

## YOUR EXTERNAL AUDIT FINDINGS

CONTENTS	PAGE
<b>EXECUTIVE SUMMARY</b>	<b>01</b>
<b>FINANCIAL OVERVIEW</b>	<b>02</b>
<b>THE DETAILED STUFF</b>	
<b>- AUDIT STATUS</b>	<b>03</b>
<b>- KEY AUDIT RISKS AND FINDINGS</b>	<b>04 - 06</b>
<b>- INTERNAL CONTROL IMPROVEMENTS</b>	<b>07</b>

## DISCLAIMER

Your external audit findings document is prepared for the confidential use of your charity and forms part of our ongoing communications under International Standard on Auditing (UK) 260 - communication of audit matters with those charged with governance. The findings highlight the key matters and issues arising from our audit report on the charity's financial statements for the year ended 31 August 2023.

The contents of our findings have been discussed with management and their comments and responses have been included where applicable. The matters set out in our findings are those that came to our attention during the course of our normal audit work, which was designed to enable us to form our opinion on the financial statements. Our work may not necessarily disclose all errors or irregularities and should not be relied upon to do so.

The findings have been prepared for the sole use of the trustees and management of your charity. Our findings may not, without our express written permission, be relied upon by your charity for any other purpose whatsoever, be referred to in whole or in part in any other external document or made available (in whole or in part) or communicated to any other party. Cooper Parry Group Limited neither owes nor accepts any duty to any other party who may receive this report and specifically disclaims any liability for any loss, damage or expense of whatsoever nature, which is caused by their reliance on these findings.



# YOUR EXTERNAL AUDIT FINDINGS EXECUTIVE SUMMARY

## DEAR TRUSTEES

Welcome to your external audit findings for the year ended 31 August 2023.

This document sets out the key matters and issues arising from our audit report on your charity's financial statements for the year ended 31 August 2023. More detail on each area can be found in on the rest of the findings.





## AUDIT STATUS

REPORT	UNMODIFIED
Opinion on the audit report in the financial statements	

## OUTSTANDING INFORMATION

- ✓ Updated engagement letter (to be sent by CP)
- ✓ The signed letter of representation
- ✓ Final set of financial statements incorporating RI amendments

## INTERNAL CONTROL IMPROVEMENTS

RISK	CURRENT YR	PRIOR YRS
	-	-
	-	-
	-	-
	N/A	N/A

## KEY AUDIT RISK FINDINGS

KEY RISK	FINDINGS
Income recognition	No issues identified
Allocation of expenditure	No issues identified.
Going concern	No issues identified
Management override	No issues identified
Related party transactions	No issues identified

## OTHER SIGNIFICANT FINDINGS

No other areas of risk have been identified in addition to the key risks identified at the planning stage.

## AUDIT ADJUSTMENTS

No audit adjustments were identified as part of the audit process.

## UNADJUSTED AUDIT DIFFERENCES

There were no unadjusted audit differences identified as part of the audit process.

# YOUR EXTERNAL AUDIT FINDINGS

## FINANCIAL OVERVIEW

FUNDS	UNRES'D £000	RES'D £000	ENDOWMENT £000	TOTAL £000
Income	1,223	419	-	1,642
Expenditure	(1,294)	(612)	-	(1,906)
<b>SURPLUS / (DEFICIT)</b>	<b>(71)</b>	<b>(193)</b>	<b>-</b>	<b>(264)</b>
Investment gains / losses	(11)	-	-	(11)
LGPS movement	-	-	-	-
<b>NET MOVEMENT</b>	<b>(82)</b>	<b>(193)</b>	<b>-</b>	<b>(275)</b>
Funds brought forward	(10)	791	348	1,129
<b>FUNDS CARRY FWD</b>	<b>(92)</b>	<b>598</b>	<b>348</b>	<b>854</b>

### UNPICKING THE RESULTS

The table above summarises the overall financial results of the charity for the year ended 31 March 2022 and how these are reported in the financial statements:

The operating income and expenditure surplus for the year, before the losses on investment assets, is **£264,000**. Investment assets have generated losses in the year of **£11,000** which further increase the deficit for the year to **£275,000**. This compares to the budget which included a surplus of £565. The deficit highlights a tough trading year.

The overall funds at 31 August 2023 are **£854,000**. This total is split between restricted funds of **£598,000**, endowment funds of **£348,000** and general unrestricted funds of **(£92,000)**.

# YOUR EXTERNAL AUDIT FINDINGS

## AUDIT STATUS

### OUR AUDIT APPROACH

There were no changes to our audit approach as previously set out to you in our external audit plan dated 08 January 2024.

### INDEPENDENCE

We have complied with the Financial Reporting Council's Ethical Standard for Auditors and all threats to our independence, as set out to you in our external audit plan dated 08 January 2024, have been properly addressed through appropriate safeguards.

No additional facts or matters have arisen during the course of the audit that we want to raise with you, and we confirm that we are independent and able to express an objective opinion on the financial statements.

### ACCOUNTING POLICIES AND DISCLOSURES

We have reviewed the accounting policies adopted by the charity and found these to be appropriate for the charity and in line with the sector overall, as well as having been applied consistently throughout the year. There were also no changes in the charity's accounting policies compared to the previous year.

We have also reviewed the disclosures included in the charity's financial statements and are satisfied these are consistent with the applicable requirements of the Charities SORP and the Companies Act 2006.

### OUR AUDIT REPORTS

Our audit fieldwork is complete, and we have had a clearance and completion meeting with **Zoe Keens, Jan Smith, Emma Shotter and Lorraine Williams on 19 February 2024** where we reviewed the draft financial statements and discussed our audit findings including the contents of this report.

Subject to the clearance of the outstanding matters outlined below, we anticipate issuing an unmodified audit report.

### ISA240 AND ISA315 ASSESSMENTS

As outlined at the planning stage of the audit, there are two revised auditing standards that applied this year; ISA240 and ISA315. As part of our audit procedures, we have held discussions with management to understand:

- ✓ The processes and controls in place covering all IT systems which have an impact on the financial statements;
- ✓ Management's process for identifying and responding to risks of fraud in the entity, and obtaining an understanding of what those risks are, the likelihood and the potential impact.
- ✓ How those charged with governance exercise oversight of management's processes for identifying and responding to risks of fraud and the controls in place to mitigate those risks.

From our completed audit procedures in these areas, we have not identified any significant issues that consider need to be brought to your attention.

### OUTSTANDING MATTERS

Before issuing our audit report, we still require the following:

- ✓ Updated engagement letter to be signed
- ✓ The signed letter of representation
- ✓ Final set of amended financial statements

# YOUR EXTERNAL AUDIT FINDINGS

## KEY AUDIT RISKS AND FINDINGS

As part of the audit planning process, we sought to minimise the risk of material misstatement occurring in the financial statements and remaining undetected at the conclusion of our audit work. To do this, we evaluated the inherent risk of misstatements arising, the risk that such misstatement will not be detected or corrected through the internal controls in place and designed audit procedures which will most efficiently and effectively reduce the risk of material misstatement remaining undetected to an acceptable level. This risk assessment process is designed to ensure that we focus our audit work on the areas of higher assessed risk of material misstatement to the financial statements.

Our audit focus was drawn to the following key risk areas and our initial assessments at the planning stage and the findings from our audit work on these areas is summarised below:

<b>RISK</b>	<b>RISK GRADING</b>	<b>FRAUD RISK</b>	<b>IMPACT OF SIGNIFICANT JUDGEMENTS / ESTIMATES</b>	<b>AUDIT FINDINGS</b>
<b>MANAGEMENT OVERRIDE</b>	<b>SIGNIFICANT</b>	<b>YES</b>	<b>HIGH</b>	<b>NO ISSUES IDENTIFIED</b>
<b>INCOME RECOGNITION</b>	<b>SIGNIFICANT</b>	<b>YES</b>	<b>MEDIUM</b>	<b>NO ISSUES IDENTIFIED</b>
<b>FUND ACCOUNTING</b>	<b>HIGHER ASSESSED RISK</b>	<b>YES</b>	<b>MEDIUM</b>	<b>NO ISSUES IDENTIFIED</b>
<b>GOING CONCERN</b>	<b>HIGHER ASSESSED RISK</b>	<b>YES</b>	<b>MEDIUM</b>	<b>NO ISSUES IDENTIFIED</b>
<b>RELATED PARTY TRANSACTIONS</b>	<b>HIGHER ASSESSED RISK</b>	<b>YES</b>	<b>LOW</b>	<b>NO ISSUES IDENTIFIED</b>

For each of the above key risk areas, more information on the audit work undertaken and our overall audit findings is detailed on the following pages.

# YOUR EXTERNAL AUDIT FINDINGS

## KEY AUDIT RISKS AND FINDINGS

Our external audit approach is risk based. During the audit planning process, we sought to minimise the risk of material misstatement occurring in the financial statements and remaining undetected at the conclusion of our audit work. Our focus was drawn to the following key risk areas and our findings from our audit work on these is detailed below:

RISK	AUDIT WORK UNDERTAKEN	FINDINGS
<p><b>INCOME RECOGNITION</b></p> <p><i>Is income recognised in line with relevant standards and guidance?</i></p>	<ul style="list-style-type: none"> <li>✓ Review grant income through to grant agreements to ensure income is recognised once the income recognition criteria has been satisfied.</li> <li>✓ Perform substantive testing on all key income streams, reviewing source documentation and following through the transaction to the point it is recorded as income in the accounting system.</li> <li>✓ We reviewed other income types to determine whether any are considered 'trading' income.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this risk area that need to be brought to your attention.</li> <li>✓ We have concluded that income is not materially misstated in the financial statements.</li> </ul>
<p><b>ALLOCATION OF EXPENDITURE</b></p> <p><i>Is restricted income correctly identified and expended?</i></p>	<ul style="list-style-type: none"> <li>✓ Ensured material grant, donation and legacy income streams reviewed and relevant restrictions identified through the course of our testing on income.</li> <li>✓ Ensured that expenditure of restricted income streams, was in line with the funding agreement or terms of funding.</li> <li>✓ Obtained supporting documentation for significant costs in computer expenses and repairs and maintenance to ensure that amounts are correctly accounted for as either capital or revenue expenditure.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this risk area that need to be brought to your attention.</li> <li>✓ We have concluded that restricted income is correctly identified and expended.</li> </ul>
<p><b>GOING CONCERN</b></p> <p><i>Is the charity able to continue operating for at least 12 months from the date of approval of the financial statements?</i></p>	<ul style="list-style-type: none"> <li>✓ We obtained and reviewed the charity's 2-year budget forecasts, with associated reserves and cashflow information, and challenged the assumptions used.</li> <li>✓ We reviewed the trustees' going concern conclusions and the going concern commentary included in the financial statements.</li> <li>✓ We reviewed and challenged managements written assessment of the charity status as a going concern.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We agree with the trustees' conclusion that the charity is a going concern and we are satisfied with the disclosures included in the financial statements.</li> </ul>

# YOUR EXTERNAL AUDIT FINDINGS

## KEY AUDIT RISKS AND FINDINGS

Our external audit approach is risk based. During the audit planning process, we sought to minimise the risk of material misstatement occurring in the financial statements and remaining undetected at the conclusion of our audit work. Our focus was drawn to the following key risk areas and our findings from our audit work on these is detailed below:

RISK	AUDIT WORK UNDERTAKEN	FINDINGS
<p><b>MANAGEMENT OVERRIDE AND BIAS</b></p> <p><i>Is there is any evidence of misstatement in the accounts due to management bias?</i></p>	<ul style="list-style-type: none"> <li>✓ We obtained a report for all journals posted to the accounting system and tested a sample to ensure they were appropriate and in line with your financial procedures.</li> <li>✓ We reviewed areas of significant accounting estimation including consideration of the basis of relevant management / trustee assumptions.</li> <li>✓ We reviewed the month end process and information provided to trustees to ensure information allows for informed timely decisions to be made.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We did not identify any evidence of management override or bias in your accounting records or financial statements.</li> </ul>
<p><b>RELATED PARTY TRANSACTIONS</b></p> <p><i>Are all related party transactions identified, approved and disclosed in the financial statements?</i></p>	<ul style="list-style-type: none"> <li>✓ We reviewed the charity's register of interests to ensure completeness</li> <li>✓ We tested all related party transactions to ensure that they have been undertaken in line with the charity's policies</li> <li>✓ We ensured that related party transactions have been appropriately disclosed in the financial statements, including any trustee's remuneration.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We did not identify any additional related parties or transactions that require disclosure in the financial statements.</li> </ul>





# YOUR EXTERNAL AUDIT FINDINGS INTERNAL CONTROL IMPROVEMENTS

The charity's management are responsible for the identification, assessment and monitoring of risk and for developing, operating and monitoring the systems of internal control within the charity and for providing assurance to the board of trustees that it has done so.

Our audit work included consideration of internal controls relevant to the preparation of the financial in order to design audit procedures that are appropriate for the purposes of our audit engagement, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit engagement is, therefore, not designed to identify all internal control weaknesses.

The matters reported below are limited to those areas identified during the audit engagement where internal control improvements are recommended, including any improvements recommended in prior years.

The detailed internal control improvement recommendations have been graded based our assessment of their potential risk to the charity according to the following grading system.

RISK	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
	<b>HIGH RISK:</b> The improvements recommended are so fundamental to the system of internal control and governance that action should be taken immediately to minimise the risk of material misstatement or governance failings.	-	-
	<b>MEDIUM RISK:</b> The improvements recommended have an important effect on the system of internal control and governance such that a lack of action could lead to a material misstatement or governance failing.	-	-
	<b>LOW RISK:</b> The improvements recommended would improve the system of internal control and governance generally in line with good practice, but are unlikely to lead to a material misstatement or governance failing	-	-
	<b>RESOLVED:</b> The improvements recommended in the previous year which have now been resolved.	N/A	N/A

## CURRENT YEAR

There have been no improvements identified in the year.

## PRIOR YEAR

There have been no improvements identified in the prior year.

# THANK YOU

## **EAST MIDLANDS**

Sky View  
Argosy Road  
East Midlands Airport  
Derby  
DE74 2SA

## **BIRMINGHAM**

Cubo Birmingham  
Two Chamberlain Square  
Birmingham  
B3 3AX

While our main offices are based in the Midlands and London, our teams of talented people operate right across the UK

## **LONDON**

1 Finsbury Avenue  
Broadgate  
London  
EC2M 2PF

**CALL: 01332 411 163**

**EMAIL: [ADVICE@COOPERPARRY.COM](mailto:ADVICE@COOPERPARRY.COM)**

**COOPER PARRY**



**CHRISTIAN EDUCATION MOVEMENT**

England & Wales - Charity number 1086990

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# Accounts

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2022**

**Company number: 04192501**  
**Charity number: 1086990**

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees** Mr Stephen Botham  
Mrs Jane Chipperton  
Mrs Carole Gallant  
Mrs Pamela Draycott (Chair)  
Mrs Julia Grove (resigned 9/3/2022)  
Mrs Lynda Maddock (resigned 22/09/2022)  
Mr Philip Leivers  
Ms Susan Leslie (Vice-Chair)  
Mr Norman Richardson  
Mrs Suzanne Wilson-Higgins  
Mr Derek Holloway (appointed 13/10/2022)  
Mrs Caroline L'Estrange (appointed 13/10/2022)  
Mr David Legrand (appointed 13/10/2022)

**Secretary** Ms Zoë Keens

**Charity Number** 1086990

**Company Number** 04192501

**Principal Address** 5/6 Imperial Court  
12 Sovereign Road  
Birmingham  
B30 3FH

**Websites** [www.christianeducation.org.uk](http://www.christianeducation.org.uk)  
[www.retoday.org.uk](http://www.retoday.org.uk)  
[www.natre.org.uk](http://www.natre.org.uk)  
[www.ibraglobal.org](http://www.ibraglobal.org)  
[www.understandingchristianity.org.uk](http://www.understandingchristianity.org.uk)

We also work closely with:  
[www.rootsontheweb.com](http://www.rootsontheweb.com)

**Auditors** Cooper Parry Group Limited  
Office 401  
4<sup>th</sup> Floor  
Two Chamberlain Square  
Birmingham  
B3 3AX

**Bankers** Lloyds Bank plc  
43 Irongate  
Derby  
DE1 3FT

**Solicitors** Potheary Witham Weld  
70 St Georges Square  
London  
SW1V 3RD

Veale Wasborough Vizards  
Barnards Inn  
86 Fetter Lane  
London  
EC4A 1AD

Anthony Collins Solicitors LLP  
134 Edmund Street  
Birmingham  
B3 2ES

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**CONTENTS**

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	<b>Page</b>
Trustees' Report	1 - 10
Independent Auditor's Report	11 - 13
Statement of Financial Activities	14
Summary Income and Expenditure Account	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the accounts	18 - 34

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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The members of the Board of Trustees present their report together with the financial statements of Christian Education Movement for the year ended 31 August 2022. The report has been prepared in accordance with Part 8 of the Charities Act 1993 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 22 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" (FRS 102) issued in 2019.

**Structure, governance and management**

Christian Education (CE), as the charity is generally known, is a company limited by guarantee (Company Registration No. 04192501 England and Wales) with the formal title of Christian Education Movement. It was incorporated on 2 April 2001 and was registered as a charity on 12 June 2001 (Charity Registration No. 1086990). In the event of the charity being wound up Trustees are required to contribute an amount not exceeding £1.

The conduct of its work is governed by a Memorandum and Articles of Association. The charity brings together different traditions of service, one dating from 1803 when the National Sunday School Union was founded, IBRA which was founded in 1882 and another, which comes via the Student Christian Movement in Schools, from 1892.

The Trustees, who are also the directors for the purpose of company law, who served during the year and up to the date of this report were:

Mr Stephen Botham  
Mrs Jane Chipperton  
Mrs Pamela Draycott (Chair)  
Mrs Carole Gallant  
Mrs Julia Grove (resigned 9/3/2022)  
Mrs Lynda Maddock (resigned 22/09/2022)  
Mr Philip Leivers  
Ms Susan Leslie (Vice-Chair)  
Mr Norman Richardson  
Mrs Suzanne Wilson-Higgins  
Mr Derek Holloway (appointed 13/10/22)  
Mrs Caroline L'Estrange (appointed 13/10/2022)  
Mr David Legrand (appointed 13/10/2022)

The Board of Trustees are directors of the charitable company for the purposes of company legislation and Trustees for the purposes of charity legislation. The Board appoints the Chair and Vice-Chair of Christian Education.

The Board is ultimately responsible for the charity and meets on a regular basis (four times in 2021-22, three virtual meetings and one residential meeting to review developments and make decisions including approving the Annual Plan with its budget. The Board has appointed the Chair and Vice Chair as the Business Planning Group (BPG) to work on a 'between meetings' basis with the Chief Executive. The charity sponsors the daily operation of the National Association of Teachers of Religious Education (NATRE) which is separately constituted and led by its own elected Executive.

The Chief Executive is responsible for the day-to-day management of the charity and its work and reports to the Board on a formal basis at meetings, as well as informally in between meetings. All members of staff, some of whom are based in the charity's offices in Kings Norton, Birmingham, and some of whom work remotely from their own homes, are accountable to the Chief Executive.

The Business Planning Group takes responsibility for processing nominations of Trustees. The charity from time to time makes personal approaches on recommendation to potential Board members. Candidates for service are considered from amongst those working with the charity in other capacities, those whom Trustees and staff encounter in their engagements with the Religious Education, Christian publishing communities and those responding to our recruitment notices.

Trustees are often co-opted to the Board initially and after formal agreement, new Trustees are provided with information outlining charity policy, strategy and working practices, and each makes a declaration of their eligibility to serve under current legislation. This set of guidance notes for all Trustees is updated periodically as new statements of policy etc. are agreed by the Board.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**Working Relationships**

Throughout the period the charity has had a close working relationship with several organisations including:

- **Culham St Gabriel's (CSTG)**  
RE Today and NATRE have been identified as key suppliers by CSTG and the team work actively to establish ways in which to strengthen and support the whole of the RE community.
- **ROOTS for Churches**  
Christian Education is a partner in a separate charitable company, ROOTS for Churches Limited. Christian Education's Chief Executive serves as a Director of ROOTS for Churches Limited. Every two months ROOTS publish two magazines: one for leaders of activities for children and young people, the other for worship leaders.
- **Religious Education Council**  
Christian Education and NATRE are individually members of the Religious Education Council in England and Wales (REC). This is the coalition of professional and faith bodies, RE agencies, Trusts and Foundations with an interest in Religious Education. Every few years one of the Department for Education ministers addresses the Council, which meets at least twice a year.
- **RE Policy Unit**  
RE Today, NATRE and REC work in partnership as the RE Policy Unit. We work together to promote the value of religious education, to ensure that its importance is recognised by all schools, policy makers and the media.
- **Council for Subject Associations – CfSA**  
NATRE is a member of the CfSA and is represented by Zoë Keens as a Board member, and Fiona Moss (CEO – NATRE). CfSA is an umbrella organisation, independent of Government, which represents subject associations. Members of the CfSA benefit from the power of a unified voice, representing Subject Associations in informing educators, policy makers and media about research and professional practice informed approaches to the curriculum, pedagogy, teacher training and professional development.

**Risk management**

The Trustees have a Risk Policy which is reviewed annually in January and the Risk Register which is reviewed on a continual basis to assess the major risks to which the charity is exposed. These relate to five key areas: Governance and Management, Operational, Financial, Environmental – external / internal and Compliance.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the governance, operational and business risks faced by the charity effective systems have been put in place to mitigate the risks.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**Objectives and aims**

The Object of the charity is to advance education by promoting lifelong learning in religion and faith for all, as a positive contribution to the wellbeing of society.

The Trustees confirm that they have looked at Charity Commission guidance when setting the Objectives for the charity. The Trustee Board has considered the general guidance on public benefit and to its supplementary guidance on:

"The advancement of education; the advancement of religion; the advancement of human rights, conflict resolution or reconciliation of the promotion of religious or racial harmony or equality or diversity."

Christian Education serves a wide range of people, individuals in their personal faith and those working in education. CE / RE Today provides support, training, research, and curriculum development. In turn our clients, customers and partners contribute ideas and support to the breadth of the work undertaken by CE.

In its work with Religious Education in schools, the charity is committed to an equally representative, ecumenical, and multi-faith / non-religious worldviews approach. The flagship service for those working in the field of Religious Education in schools is the termly magazine *REtoday* and the termly curriculum books for primary and secondary teachers – these publications are the foundation that all NATRE membership packages are built on. CE / RE Today work collaboratively with NATRE to support all RE practitioners.

Our core purpose as an organisation is to be a platform and foundation for equipping, supporting, and resourcing human flourishing across the globe through the development and provision of first-class Religious Education services, materials, guidance, and leadership.

**RE Today Services**

A team of six RE Advisers focus their work on the professional development of teachers and are commissioned to advise schools, local authorities, SACREs, dioceses and others. The Advisers are all writers and editors for the charity's RE publications programme, enabling the maximisation of small resources for the benefit of a large percentage of the school population.

During 2021-22 RE Today and NATRE have continued working collaboratively with the REC with the independently funded RE Policy Unit. It has been deemed a significant success with the breadth of project work that has included multiple media initiatives and approaches to government and the DfE. Other Trustees and staff serve on the governance of the REC.

**NATRE**

The charity sponsors the subject teachers' association, the National Association of Teachers of Religious Education (NATRE), providing management services of administration and membership management alongside sales and marketing.

NATRE is a separately constituted organisation that runs autonomously with support provided by working in partnership with CE and RE Today Services. CE works collaboratively with and takes direction from the NATRE steering group to achieve the agreed aims. This is a mutually beneficial partnership that facilitates and enables teachers to have access to excellent knowledge and high-quality resources and advice.

NATRE supports a programme of projects, led by their steering group and executive and with professional service provision by RE Today. NATRE is consulted by the Department for Education, Ofsted, and other agencies, so that they can hear the voice of teachers of RE. NATRE is a member of the Council for Subject Associations (CfSA).

**British Journal of Religious Education (BJRE)**

CE wholly owns and publishes original research papers in the British Journal of Religious Education (BJRE) published under contract by the academic journal specialist Taylor & Francis. BJRE publishes original research papers in print and digitally.

The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. It draws on thoughts and opinions from the International Advisory Board, with a membership of Academics from Universities from across the world.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**Christian Education**

CE supports spiritual and faith development undertaken in the Christian community, especially through the provision of IBRA Bible reading notes and reading lists and through our support for 'ROOTS for Churches'.

CE is a member of Churches Together in Britain and Ireland (CTBI). Christian Education is a Body in Association with CTBI and Churches Together in England (CTE).

**International Bible Reading Association (IBRA)**

'*Fresh from The Word 2022*' (FFTW), the single annual publication, has sold consistently well although our readership is diminishing. David Painting is the new editor, and the 2022 IBRA Book is his first; the foreword was written by Rev Ash Barker.

Our UK readers have donated to our IBRA International Fund which assists international partner organisations in making versions of our Bible reading notes available in Africa, India, and the Pacific.

The IBRA website provides accessibility to the daily readings within '*Fresh from The Word*' and encourage readers / visitors to engage with our international community, supported by daily updates on the Facebook pages and Twitter account.

**Achievements and performance**

The following agreed objectives have been continued in 2021-22

- A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy
- B. To become more visible in the field as the RE services provider, including the sponsorship and business development of the National Association of Teachers of Religious Education
- C. To encourage Christians to explore and articulate their own beliefs and values
- D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education
- E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams through strategic business development, that will be mutually beneficial to the organisation and community it serves. This will be achieved through the appropriate investment in training, systems, operations, and communications.

**A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy**

Our remarkable team of schools RE Advisers, Lat Blaylock, Stephen Pett, Fiona Moss, Angela Hill, Julia Diamond-Conway and Adam Robertson have continued to work with tremendous dedication and commitment to engage and fulfil unique development and project work. Working with Chelsey Miller Brown, they have continued to work incredibly hard to meet the needs of schools to support them as they recover from the impact of COVID, home-schooling and the impact of this on children and young people's learning. We have continued to develop CPD training virtually.

We have continued to win new contracts to work with SACRE's. The Model Agreed Syllabus, written specifically to support leaders and teachers also provides a breadth of Schemes of Work to further help teachers. This product continues to fit both requirement and budgets.

The web shops serving RE Today subscribers and NATRE members continue to support the teachers enabling them to access different high-quality products, provided by RE Today and other agencies. The new RE Teaching Resources web-shop is being developed with a launch date in Spring 2023.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**

**Year ended 31 August 2022**

**Publications**

Our curriculum series – **Inspiring RE** (Primary) and **Explaining Religion and Belief** (Secondary) continue to sell well and the new curriculum series – **Exploring Religion and Worldviews** (Primary) and **Investigating Worldviews** (Secondary) was launched in September 2022. The team continue to work exceptionally hard to produce all our publications including *REtoday* magazine.

The REtoday Library has increasing online subscribers who have digital access to the full back catalogue of over 1200 searchable, indexed articles, resources, and activities. Each new edition of REtoday's articles are added in line with the distribution date of the magazine. Access to the RE Today Library site was made freely available to all NATRE members in the relaunched membership scheme which was launched in October 2022.

**Understanding Christianity** (UC) – edited by Stephen Pett, written by Stephen Pett, all the RE Today's Advisers and Helen Matter. The roll out of the training to teach Understanding Christianity in schools has been highly successful and this is now being taught in over 7,700 schools, and the roll-out to all community schools has gained traction with over 600 trained. Training continues to be delivered online via webinar, and in person and the RE Today Learning Zone with the complete UC eLearning course is due to be launched in Spring 2023.

UC is being embedded in to the RE curriculum and the pedagogy fits with the movement to change the subject to focus on 'Religion and Worldviews'; therefore, we consider that this work will continue for the next 3 years and be a resource that will support teachers into the future.

**Model Agreed Syllabus:** the RE Adviser team have continued to present 'Model Agreed Syllabus' to SACREs that are due to refresh their Locally Agreed Syllabus but have restricted budgets. This continues to be a popular solution and the schools are keen to buy the suite of Schemes of Works that support the syllabus. RE Today have been able to support further through the organisation and management of launch conferences. RE Today now offers two versions of Model Agreed Syllabus (A and B) to provide clients with greater choice.

**Courses and conferences**

RE Today's own one-day courses continue to attract teachers as a result of careful marketing. The team also deliver pupil conferences (primary and secondary), webinars for CPD purposes and support at diocesan and local authority conferences. Course evaluations continue to be excellent from both teachers and pupils at our events.

20% of courses were delivered in person, with 80% still being delivered online. The "Twilight" CPD for 60 – 90 min sessions, providing after school training have become very popular.

**B. To become more visible in the field as a RE services provider, including working in partnership with the National Association of Teachers of Religious Education (NATRE)**

**The National Association of Teachers of RE** is a highly engaged group of teachers including several who, as well as teaching in the classroom and being active within NATRE, are also undertaking higher level study. Katie Freeman was elected Chair of NATRE in March 2021 for a three year term. The benefit led NATRE membership has been designed to support teachers at every level of their career and continues to grow with retention levels and member sales increasing. This takes unique team working with NATRE and RE Today / CE and there is excellent collaborative work too that benefits Head teachers, RE Advisers, subject leaders, and teachers, those who are qualified and unqualified in the classroom.

**NATRE Spirited Arts competition** is in its 20th year and the competition to date has attracted over 530,000 participants since 2004. This year we received we received a staggering number of entries, with 38,500 children involved. Entries came from pupils aged 3-19 years old, Early Years Foundation Stage (EYFS) and Special Education Needs and Disabilities (SEND). We received artwork, sculpture, poetry, film and music compositions and, as always, it was a privilege and a challenge with some entries from as far a-field as Australia, Bahrain and Thailand.

We have continued to collaborate with the Jo Cox Foundation on the theme "we are more united and have far more in common than that which divides us" which provided some amazing responses from children and young people.

**New2RE** - The NATRE initiative continues to support newly qualified secondary RE teachers but has been revised in response to the changes by the DfE to the Early Careers Framework. This is now a 2 year Early Career Teachers (ECT) programme, and the project was revised to be part of the ECT NATRE membership and broaden out the level of support provided to all ECTs. The aim of this work remains to enable teachers to develop their own strategies for teaching RE and support them at the start of their careers; it continues to help them to deepen their subject knowledge and teach Religion and Worldviews within RE with confidence.

**CHRISTIAN EDUCATION MOVEMENT  
(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**C. To encourage Christians to explore and articulate their own beliefs and values.**

**International Bible Reading Association (IBRA)**

2022 is the 140<sup>th</sup> anniversary of Fresh from The Word, and we have developed an online celebrity edition which captures the broad history of IBRA, our chronology of how we have reached around the World and supported hundreds of millions of readers through our rich history.

During 2021-22 4,000 copies of FfTW 2022 (Fresh from The Word) were printed in English and were also translated in to 13 languages by our 13 IBRA international partners and distributed around the world – this work impacts over 32 countries.

Over 2,800 copies of FfTW 2022 were sold in the UK; it is encouraging to know that this title is of such personal benefit to our readers and partners, our thanks to David Painting and our team of over 50 international writers, the readings committee, and the steering committee.

In 2021-22 IBRA changed publishers when Lion Hudson and their Monarch imprint came under the ownership of SPCK. We are now working with a broader team to promote Fresh from The Word and increase our market reach to increase our readership.

Fresh from The Word 2022 was distributed in American Samoa, Western Samoa, and Tokelau. IBRA materials circulate in Cameroon, the Congo, Fiji, Ghana, India, Nigeria, Portugal, and South Africa mostly translated into a local language.

The historical ethos of the IBRA continues in that the UK readership donate to support our international readers and £6,000 was defrayed in grants during the year to cover translation, printing, and distribution costs overseas. To ensure that as many partners benefit no grant application is fully funded. The full 100% of donations are distributed.

**ROOTS for Churches**

There are over 14,000 regular users that take printed copies of one or both bi-monthly ROOTS magazines. These provide preparation and training for leaders in adult and all age worship services as well as those working with children and young people. The materials pick up themes from the lectionary readings for the Sunday and are widely used in Anglican, Methodist and Reform church communities. The print offer is reflected in the extensive resources through the website. The printed copies exceed 9,000 users, but there are approximately 12,500 active website users.

CE is one of the seven ecumenical partners behind the ROOTS project. It is a separately registered charity directed by Melanie Cave who took over the role of Managing Director from Rosemary Nixon who retired at the end of May 2022 after 17 years in the role. Sample material is available on the website [www.ROOTSontheweb.com](http://www.ROOTSontheweb.com). The back catalogue of worship resources is also available on the website to subscribers via a password.

**D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education**

**British Journal of Religious Education (BJRE)**

There is a public benefit in CE building partnership with higher education and other bodies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, taking forward the best of pedagogical thinking.

The editorial team is Editor - Professor Julian Stern, York St John's, Deputy Editor - Dr Yonah Matamba, University of the West of Scotland and Assistant Editor – Dr David Lundie, University of Glasgow. The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. This is supported by the 'Professional Reflection' section of the RE Today magazine under the joint editorship of Janet Orchard and Linda Whitworth.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams, including by appropriate investment in training, systems, and operations**

Finances have been carefully managed during the continuing uncertainty of the post-COVID environment. Expenditure has been partly reduced through still not being able to fully conduct in person training, savings on venue hire and expenses. The financial processes continue to be robust and have proven invaluable in responding quickly to government guidelines in a changing environment and being able to provide a seamless service to our customers. On intellectual property we work with VWV (Veale Wasborough Vizards) on a project by project, case by case requirement to ensure that we are protecting CE/RE Today's IP and copyright on a continuing basis.

**People**

Mubina Khan-Daniels, Strategic Marketing Manager returned from her maternity leave on 1<sup>st</sup> March 2022, handing over successfully with Jonathon Bright, her maternity cover. Antonino Gambino joined the team on 21<sup>st</sup> June 2022 as Marketing Officer taking over from Sharan Chadha. He has since become a popular and valued member of the team.

Chelsey Miller Brown, Adviser Relations Manager, started her maternity leave on 1<sup>st</sup> August 2022 and is due to return to work on 30<sup>th</sup> May 2023. Sarah Bridges joined on 12<sup>th</sup> July 2022 on a 12 month fixed term contract to provide support for the adviser team in Chelseys absence.

The Charity participated in the Job Retention Scheme until its closure in September 2021. The team have worked closely and collaboratively during 2021-22 to continue to secure and preserve the work of the charity, sharing their skills, talent and experience to keep the charity stable as we emerged from the pandemic.

**Future Plans**

**Internal Operations**

**Remote Working** – the team have continued to deliver 'business as usual' as well as using the opportunity to develop new methods of working internally, refining process, measuring impact, income and expenditure carefully to continue the charity's work.

**External Service Delivery** – A major part of the charity's work is delivering consultancy and training – a challenge has been the ability to deliver contracts and commissioned work, and with the normalisation of online meetings via Teams and Zoom and other platforms, delivery has continued with careful management. It has provided additional flexibility to working and created an additional outlet to our schools, teachers and education delivery.

This additional delivery has become a key business development for the charity, with provision of CPD training be accessible for all teachers without the geographic limitations of face-to-face training. Clients including SACREs, MATs and teacher training providers have been early adopters of these products. In the business planning for 2022-23 this is being built on with the advent of CEMist going live, and with a focus on supporting 'self-service' platforms for teachers and other RE practitioners. This complex system development has taken longer and cost more than anticipated and is due for a "go-live" in the Spring of 2023.

**Accounting policies - Going Concern**

At the time of signing the accounts, the Trustees consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and trading performance which exceeds budget in the period to 31<sup>st</sup> December 2022. The charity continues to hold significant cash reserves. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2024.

The business plan has been completely revised and was signed off by the Trustees in October 2022. The four year plan was further reviewed and revised in January 2023 and will be brought to the Trustee meeting in March 2023. The Business Plan is a comprehensive working document and lays out the strategy, direction of travel and implementation for the next year but looking forward to 2026. The latest forecast to 31<sup>st</sup> August 2024 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

Zoë Keens and the team have continued to work on each element of the business internally and externally; assessing the potential and continued to look for opportunities within each market that each area benefits.

**CHRISTIAN EDUCATION MOVEMENT  
(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**Key strategic aims of each business strand:**

- RE Today Services:** Be the 'provider of choice' for excellent teaching support for religious and worldviews Education and values work in schools throughout the UK, working with SACRE's, funding bodies through consultancy, courses and excellent resources and the provision of resources to academies and academic trusts, all school types and supporting organisations.
- NATRE:** To be the best, most supportive, relevant and innovative subject association in the UK providing social networks, communities of understanding, resource provision, advice, guidance, sharing and understanding at affordable prices.
- IBRA:** Expand IBRA's work into other countries and reach more people in the UK through partnership working with SPCK, reduce all the costs, increase income and reaching new readers through their sales outlets.
- CE:** Expand service provision and product base through partnership working and using excellent management systems.
- BJRE:** To be the leading Academic journal for the study and research of Religious Education, increase further into international academic institutes.

**Organisational Aims:**

Significant work has continued during this year to fulfil the organisations aims focusing on four key areas:

1. Increase the engagement and commitment of the Board; auditing to ensure we have the right skills represented that reflect the work and business development of the charity
2. Increase coherent and consistent working approaches and streamlined processes effectively using IT Infrastructure to support staff capacity and work more efficiently. This will be impacted by the completion of the CEMist database, with the full implementation of the software to run the charity.
3. Increase team working, develop the skill and confidence in each team member to fulfil their role.
4. Continue to build the organisational structure to focus on business growth through each of the business strands increasing gross margin, through which the whole of the team is involved and can understand where and how their work fits in to the business development and income generation.

**Business Premises – Kings Norton**

The five year rent review concluded in a contract renewal for the next five years. Staff continue to work either in the office or home based, as required.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**Financial review**

Incoming resources for the year totalled £1,732,982. These were well distributed between the main income streams, Subscription and NATRE membership income totalled £376,911. Consultancy and related fees generated £160,343, Conferences and training generated £337,880 and income from sale of publications amounted to £285,717. Grants from Trusts amounted to £487,989. Claims under the Coronavirus Job Retention Scheme totalled £3,147.

Resources expended amounted to £1,590,559 in the year. Approximately 56% of this total (£898,379) related to staff costs whilst the balance of expenditure was split between printing of publications, mailings, conferences and other charitable activities.

The net incoming resources for the year after other recognised gains and losses and transfers between funds totals £110,942.

The balance sheet of the charity as at 31 August 2022 shows total funds of £1,128,653. These funds comprise unrestricted funds of (£10,064), Restricted funds of £791,184 and endowment funds of £347,533.

Under the terms of a Charity Commission scheme dated 8 August 2002, CE is the trustee of certain endowment funds of the former National Christian Education Council (NCEC). These comprise monies for which the charity has responsibility in a trustee capacity. Income from the CEM New Endowment Fund is to be applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is to be applied for the general purposes of the charity. Details of the movements on the funds can be found in note 20 to the financial statements.

Restricted income funds comprise monies that have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed restrictions. Full details of the restricted income funds can be found in note 21 to the attached accounts together with an analysis of movements in the year.

**Reserves policy**

As it is clear from the foregoing that the charity carries out a wide variety of activities, some of which comprise short term and externally funded pieces of work whilst others comprise longer term commitments requiring significant and ongoing financial investment.

The Trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Board of Trustees is of the opinion that, given the nature of the charity's work, free reserves should equate to between three- and six-months planned expenditure at any point in time (for the financial year 2022/23, this would range from £512,808 to £1,025,616). The members of the Board of Trustees believe that this level of reserves provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, to furnish adequate working capital to cover core costs and will allow the charity to cope with and respond to unforeseen emergencies whilst specific action plans are implemented.

The current year has been challenging and overheads have been diverted from restricted to unrestricted activity to develop new methods of delivery and to respond to the aftermath of COVID. Because of this the free reserves as at 31<sup>st</sup> August 2022 have dropped below the target and were negative as at the balance sheet date. However, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2024. The Business Plan 2022-23 was rewritten to present a comprehensive overview of the charity, its work for the next financial year, but with a forward vision for the next 4 years to 2026. This was agreed by the Board and is being implemented proactively by the team.

**Articles of Association**

The Articles of Association reflect current charity law and reflect the current purposes and working practices of Christian Education Movement.

**Investment Policy**

The charity has a Reserves policy, Investment Policy and Ethical Investment Policy, all of which are reviewed annually by Trustees. The charity's investments at 31 August 2022 comprised cash deposits of £733 and listed investments with a market value of £646,931. The funds are placed with CCLA in cash deposits, the investment fund (income) and property fund (income).

**Key Management Personnel Remuneration**

The Board of Trustees delegate the day to day management to Zoë Keens the CEO. Her salary is benchmarked against similar positions within the sector and advice taken from recruitment consultants.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2022**

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**Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Christian Education Movement for the purpose of company law, are responsible for preparing the Trustees' Report 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:


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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITORS**

Cooper Parry Group Limited have expressed their willingness to continue in office and will be proposed for re-appointment at the Annual General Meeting.

Approved by the Trustees on 8<sup>th</sup> March 2023 and signed on their behalf by:

DocuSigned by:  
  
BF072FC9B21B494...  
Mrs Pamela Draycott

**Chair**

**CHRISTIAN EDUCATION MOVEMENT  
(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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### **Opinion**

We have audited the financial statements of Christian Education Movement for the year ended 31 August 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 31 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Opinions on 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITOR'S REPORT (continued)**

**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees 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 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

**CHRISTIAN EDUCATION MOVEMENT  
(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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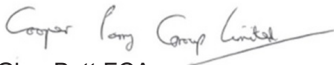
**Auditor's responsibilities for the audit of the financial statements (continued)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Glen Bott FCA

Senior Statutory Auditor  
for and on behalf of:

**Cooper Parry Group Limited**

Statutory Auditor  
Office 401, 4<sup>th</sup> Floor, Two Chamberlain Square, Birmingham B3 3AX

Date: 23 March 2023

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>						
Donations and legacies	2	250	9,827	-	10,077	32,588
Investments	3	169	17,906	-	18,075	16,563
Charitable activities	4	1,216,841	487,989	-	1,704,830	1,556,059
		-----	-----	-----	-----	-----
<b>Total income</b>		1,217,260	515,722	-	1,732,982	1,605,210
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds		23,219	-	-	23,219	30,194
<b>Charitable activities</b>						
Provision of opportunities for learning		1,294,311	273,029	-	1,567,340	1,472,512
		-----	-----	-----	-----	-----
<b>Total expenditure</b>	5	1,317,530	273,029	-	1,590,559	1,502,706
		-----	-----	-----	-----	-----
<b>Other recognised gains and losses</b>						
(Losses)/Gains on investment assets	14	(31,481)	-	-	(31,481)	98,860
		-----	-----	-----	-----	-----
<b>Net income</b>		(131,751)	242,693	-	110,942	201,364
		=====	=====	=====	=====	=====
<b>Transfer between funds</b>	12	-	-	-		
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		(131,751)	242,693	-	110,942	201,364
		=====	=====	=====	=====	=====
Fund balances at 1 September 2021		121,687	548,491	347,533	1,017,711	816,347
		-----	-----	-----	-----	-----
Fund balances at 31 August 2022		(10,064)	791,184	347,533	1,128,653	1,017,711
		=====	=====	=====	=====	=====

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

All of the activities of the charitable company are classified as continuing.

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	1,714,907	1,588,647
Expenditure	(1,590,559)	(1,502,706)
<b>Net operating surplus</b>	<u>124,348</u>	<u>85,941</u>
Investment income	<u>18,075</u>	<u>16,563</u>
<b>Net surplus for the year</b>	<u><u>142,423</u></u>	<u><u>102,504</u></u>

The notes on pages 18 to 34 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**Registration Number 04192501**

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Intangible assets	13a		309,059		212,448
Tangible assets	13b		37,888		50,353
Investments	14		647,664		679,145
			994,611		941,946
<b>Current assets</b>					
Stocks	15	91,710		117,029	
Debtors: Amounts falling due within one year	16	119,117		82,870	
Debtors: Amounts falling due after one year	16	12,084		12,012	
Cash at bank and in hand		353,598		301,243	
		576,509		513,154	
<b>Creditors: amounts falling due within one year</b>	17	(414,967)		(399,889)	
			161,542		113,265
<b>Creditors: amounts falling due after more than one year</b>	17		(27,500)		(37,500)
			1,128,653		1,017,711
<b>Net Assets</b>			1,128,653		1,017,711
<b>Capital funds</b>					
Endowment funds	20		347,533		347,533
<b>Income funds</b>					
Restricted funds	21		791,184		548,491
Unrestricted funds:					
Designated funds	22		346,947		262,801
General funds	22		(357,011)		(141,114)
			1,128,653		1,017,711
			1,128,653		1,017,711

The notes on pages 18 to 34 form part of these financial statements.

These financial statements were approved by the Board of Trustees on the 8<sup>th</sup> March 2023 and are signed on their behalf by:

DocuSigned by:  
  
 BFD72FC9B21B494...  
 Mrs Pamela Draycott  
 Chair

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**

**AS AT 31 AUGUST 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	110,942	201,364
Interest received	(18,075)	(16,563)
Decrease in stock	25,319	33,688
(Increase)/decrease in debtors	(36,319)	18,693
Increase in creditors	15,078	101,055
Depreciation	13,565	14,574
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	110,510	352,811
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	18,075	16,563
Purchase of fixed assets	(97,711)	(150,101)
Purchase of investments	-	(115,466)
Loss/(gain) on investment assets	31,481	(98,860)
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	(48,155)	(347,864)
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank Loan repaid	(10,000)	(2,500)
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	(10,000)	(2,500)
	<hr/>	<hr/>
<b>Net increase in cash and cash equivalents</b>	52,355	2,447
<b>Cash and cash equivalents at 1 September 2021</b>	301,243	298,796
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 August 2022</b>	<u>353,598</u>	<u>301,243</u>
	<hr/>	<hr/>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	353,598	301,243
	<hr/>	<hr/>
<b>Cash and Cash equivalents at 31 August 2022</b>	<u>353,598</u>	<u>301,243</u>
	<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**1 Accounting policies**

**1.1 Accounting convention**

Christian Education Movement is a registered company limited by guarantee with registered charity status, in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income recognition**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services or where they are given towards the furtherance of specific activities, but as donations where the funds are given in response to an appeal or with the greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**1.3 Expenditure recognition**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered. Resources expended comprise the following:

- The cost of generating funds represents staff costs incurred in generating grants and donated income.
- The costs of charitable activities comprise expenditure on providing opportunities for learning about the Christian faith particularly to children and young people and those engaged in their development. The costs include the direct and the indirect (or support) costs associated with these activities.
- Support costs represent indirect charitable expenditure. In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.
- Governance costs comprise the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% on a straight line basis
Office equipment	33% on a straight line basis
Fixtures and fittings	10% on a straight line basis

All tangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

**1.6 Investments**

Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**1.7 Stock and work in progress**

Stocks consist of publications and are valued at the lower of cost and net realisable value with provision being made for any obsolete or damaged goods, and regular review of stock items to ensure that holding cost is in line with this policy. The Board regularly reviews its policy on the write-down of stock.

**1.8 Pensions**

A certain number of the charity's employees are members of defined contribution pension schemes to which the charity makes contributions based on a fixed proportion of pensionable salary. The attributable pension costs included in the financial statements represent the contributions payable to such schemes in respect of the accounting period.

Retirement benefits to some of the employees of the Charity are provided by the Teachers' Pension Scheme ("TPS"). This is a defined benefit scheme. The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

**1.9 Funds**

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Special trust funds comprise monies for which the charity has responsibility in trustee capacity. Income from the CEM New Endowment Fund is credited to restricted income funds and applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is credited to general funds and applied for the general purposes of the charity.

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside by the Board of Trustees out of unrestricted general funds for specific purposes or projects.

**1.10 Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation only commences when the asset has been brought into use and is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software	20% on a straight line basis
----------	------------------------------

All intangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.11 Financial Instruments**

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value. Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.12 Going Concern**

At the time of signing the accounts, the Trustees consider that The Charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of business generation, income and funding secured with key partners. Development of the online learning provision and trading performance has continued to exceed budget in the period to 31<sup>st</sup> December 2022. The Charity continues to hold significant cash reserves.

Although the charity held negative unrestricted reserves as at the balance sheet date, the charity has significant designated reserves and the current business plan contains an expectation that the unrestricted reserves will revert to a positive balance by 31<sup>st</sup> August 2024.

The latest forecast to 31<sup>st</sup> August 2024 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>2</b>	<b>Donations and legacies</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	Donations and gifts	250	9,827	10,077	12,474
	Legacies Receivable	-	-	-	20,114
		<u>250</u>	<u>9,827</u>	<u>10,077</u>	<u>32,588</u>
	Total 2021	<u>20,489</u>	<u>12,099</u>	<u>32,588</u>	
<b>3</b>	<b>Investment income</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	Income from listed investments	169	17,906	18,075	16,563
		<u>169</u>	<u>17,906</u>	<u>18,075</u>	<u>16,563</u>
	Total 2021	<u>160</u>	<u>16,403</u>	<u>16,563</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>4</b>	<b>Income from charitable activities</b>			
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
		<b>Total 2021 £</b>		
	In furtherance of the charity's objectives	1,216,841	487,989	1,704,830
		<u>                    </u>	<u>                    </u>	<u>                    </u>
	Total 2021	1,082,615	473,444	1,556,059
		<u>                    </u>	<u>                    </u>	<u>                    </u>

Included within income relating to in furtherance of charity's objectives are the following:

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i>Unrestricted funds</i>				
Grants from UK Government	3,147	-	3,147	63,321
Subscriptions & Membership	376,911	-	376,911	290,581
Consultancy and related fees	160,343	-	160,343	164,730
Conferences and seminars	337,880	-	337,880	242,568
Royalties and other income	52,843	-	52,843	53,420
Income from sales of publications	285,717	-	285,717	267,995
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,216,841	-	1,216,841	1,082,615
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Restricted funds</i>				
Grants from trusts and businesses	-	487,989	487,989	473,444
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,216,841	487,989	1,704,830	1,556,059
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Grants from the UK Government represent monies received in relation to the Coronavirus Job Retention Scheme.

Subscriptions represent monies received from subscribers in return for termly mailings of RE Today magazine and the appropriate curriculum book i.e. primary or secondary publications.

Membership represents the NATRE membership monies, in which members receive the RE Today magazine, curriculum books as a termly mailing but can additionally benefit from monthly e-newsletters, free and discounted courses and RE Today resources and the annual NATRE conference. This is a monthly offer, not termly as with the subscriptions.

Mailings for academic interest entitle the subscriber to a copy of the British Journal for Religious Education. This publication is also available within NATRE membership and RE Today subscriptions.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>5</b>	<b>Total resources expended</b>					
		<b>Staff costs £</b>	<b>Depreciation £</b>	<b>Other costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>Expenditure on raising funds</b>	20,896	-	2,323	23,219	30,194
	<b>Charitable activities</b>					
	Provision of opportunities for learning					
	Direct costs (note 6)	381,348	-	407,366	788,714	718,444
	Support costs (note 7)	496,135	13,565	248,740	758,440	739,620
	Governance costs (note 8)	-	-	20,186	20,186	14,448
		<u>898,379</u>	<u>13,565</u>	<u>678,615</u>	<u>1,590,559</u>	<u>1,502,706</u>

Of the total expenditure of £1,590,559 (2021: £1,502,706), £1,317,530 (2021: £1,168,452) is allocated to unrestricted funds and £273,029 (2021: £334,254) is allocated to restricted funds.

<b>6</b>	<b>Direct costs</b>		<b>2022 £</b>	<b>2021 £</b>
	Other direct costs comprise:			
	<b>Unrestricted funds</b>			
	Project advisers, staff travel and other expenses		35,502	6,219
	Production of publications and other project expenditure		211,465	241,244
			<u>246,967</u>	<u>247,463</u>
	<b>Restricted funds</b>		160,399	151,325
			<u>407,366</u>	<u>398,788</u>
<b>7</b>	<b>Support costs</b>		<b>2022 £</b>	<b>2021 £</b>
	Premises and related costs		76,186	63,304
	Stationery, postage, telephone and related costs		15,207	20,089
	Other costs		157,347	173,305
			<u>248,740</u>	<u>256,698</u>

Other costs of £157,347 (2021: £173,305) comprise expenditure relating to computer maintenance, repairs and renewals, other premises expenses, accountancy support, bank and related charges incurred during the year.

<b>8</b>	<b>Governance costs</b>		<b>2022 £</b>	<b>2021 £</b>
	Legal and professional fees		11,675	6,448
	Audit fees		8,340	8,000
	Board of Trustees' and Members' of Committee expenses		171	-
			<u>20,186</u>	<u>14,448</u>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. One of the trustees was reimbursed travelling expenses (2021: No trustees received any remuneration or reimbursement).

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Chief Executive	1	1
PA to Chief Executive	1	1
Business Development Director	1	1
Advisers	6	5
Publications & Marketing	7	7
Support staff	7	7
	<u>23</u>	<u>22</u>

**Employment costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	727,599	659,370
Social security costs	69,388	62,431
Other pension costs	101,392	94,074
	<u>898,379</u>	<u>815,875</u>

One employee received employee benefits (excluding employer pension contribution) in the banding of £60,000 to £70,000 (2021: Nil).

The number of staff to whom retirement benefits are accruing under money purchase schemes is 18 (2021:17).

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £163,837 (2021: £161,770).

**11 Taxation**

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

**12 Transfers**

No transfers (2021: £nil) were made from unrestricted funds to restricted funds.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**13a Intangible fixed assets**

	<b>Software £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2021	212,448	212,448
Transferred to tangible fixed assets	-	-
Additions	96,611	96,611
	<hr/>	<hr/>
At 31 August 2022	309,059	309,059
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 September 2021	-	-
Charge for the year	-	-
	<hr/>	<hr/>
At 31 August 2022	-	-
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 August 2022	309,059	309,059
	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2021	212,448	212,448
	<hr/> <hr/>	<hr/> <hr/>

**13b Tangible fixed assets**

	<b>Office equipment £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2021	48,318	109,008	157,326
Additions	550	550	1,100
	<hr/>	<hr/>	<hr/>
At 31 August 2022	48,868	109,558	158,426
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 September 2021	44,658	62,315	106,973
Charge for the year	2,609	10,956	13,565
	<hr/>	<hr/>	<hr/>
At 31 August 2022	47,267	73,271	120,538
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 August 2022	1,601	36,287	37,888
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2021	3,660	46,693	50,353
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>14</b>	<b>Fixed asset investments</b>	<b>CCLA Investment Funds £</b>	<b>CCLA Deposit Funds £</b>	<b>Total £</b>
	Market value at 1 September 2021	678,412	733	679,145
	Change in value in the year	(31,481)	-	(31,481)
		<hr/>	<hr/>	<hr/>
	Market value at 31 August 2022	646,931	733	647,664
	Historical cost:			
	At 31 August 2022	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
	At 31 August 2021	466,527	729	467,256
		<hr/>	<hr/>	<hr/>
<b>15</b>	<b>Stocks</b>		<b>2022 £</b>	<b>2021 £</b>
	Stocks of publications for resale		91,710	117,029
			<hr/>	<hr/>
			91,710	117,029
			<hr/>	<hr/>
<b>16</b>	<b>Debtors: amounts falling due within one year</b>		<b>2022 £</b>	<b>2021 £</b>
	Trade debtors		81,368	60,059
	Other debtors		6,344	-
	Prepayments and accrued income		31,405	22,811
			<hr/>	<hr/>
			119,117	82,870
			<hr/>	<hr/>
	<b>Debtors: amounts falling due after one year</b>		<b>2022 £</b>	<b>2021 £</b>
	Other debtors		12,084	12,012
			<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>17</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	Trade creditors	42,809	42,559
	Taxes and social security costs	17,056	16,116
	Other creditors	7,161	10,983
	Accruals	154,596	138,185
	Deferred income	183,345	182,046
	Bank Loans and Overdrafts	10,000	10,000
		<hr/>	<hr/>
		414,967	399,889
		<hr/> <hr/>	<hr/> <hr/>
	<b>Creditors: amounts falling due after more than one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	Bank Loans and Overdrafts	27,500	37,500
		<hr/> <hr/>	<hr/> <hr/>

The bank loan represents the capital amount repayable for a Coronavirus Bounceback Loan. This facility is provided by Lloyds Bank and supported by the Bounceback Loan Scheme (BBLs), which is managed by the British Business Bank and supported by the UK Government. The loan is repayable over 72 months, with no interest payable and no repayments due for the first 12 months. Thereafter interest is chargeable at 2.5% per annum. A minimum of £2,000 can be repaid at any time during the term with no penalty.

<b>Deferred income movement</b>	<b>2022</b>
	£
Balance at 1 September 2021	182,046
Incoming resources deferred in the current year	183,345
Less: amounts released	(182,046)
	<hr/>
Balance at 31 August 2022	183,345
	<hr/> <hr/>

Deferred income represents membership fees of £147,336, subscriptions of £8,913 received in advance, and training/consultancy fees of £27,096 billed in advance.

**18 Pension costs**

**Teachers' Pension Scheme**

Some of the employees of the charity belong to the Teachers' Pension Scheme for England and Wales. This scheme is a multi-employer defined benefit scheme. The latest actuarial valuation of the TPS related to the period ended 31 March 2016.

There were no outstanding or prepaid contributions at the end of the financial year.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full time teachers and lecturers and part time teachers and lecturers following appointment or a change of contract. All teachers and lecturers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**18 Pension costs: continued**

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2016. The valuation report was published by the Department for Education on 5 March 2019. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%.

The next valuation result is due to be implemented from 1 April 2023.

A copy of the latest valuation report can be found by on the Teachers' Pension website at <https://www.teacherspensions.co.uk/news/employers/2020/04/teachers-pensions-valuation-report.aspx>

The employer's pension costs paid to TPS in the year amounted to £49,960 (2021 - £50,071).

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

**Defined Contribution Pension Scheme**

CEM also participated in a defined contribution pension scheme. CEM contributed £54,432 (2021: £44,128) in the year in respect of 18 employees (2021:17).

**19 Liability of members**

Christian Education Movement is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**20 Endowment funds**

**Current year 2022**

Permanent endowments	Balance at 1 Sep 2021	Movement in funds				Balance at 31 Aug 2022
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

**Prior year 2021**

Permanent endowments	Balance at 1 Sep 2020	Movement in funds				Balance at 31 Aug 2021
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

The special trust funds comprise monies for which the charity has a responsibility in a Trustee capacity. On 1 September 2002, in accordance with the terms of a Scheme approved by the Charity Commission, the Trusteeship of the funds was transferred from National Christian Education Council to Christian Education Movement.

The CE New Endowment fund was established to generate income to be applied specifically towards making small grants to young people, from churches, towards residential courses, conferences and holidays. Income generated by the fund is credited directly to be restricted income fund entitled the "Small Grants Fund".

The Christian Education Church Building Fund (formerly known as the Centenary Loan Fund) comprises capital monies to be applied in making interest free loans to churches in membership of the charity to enable them to support the improvement of accommodation for children's and youth work. This Fund no longer functions as a membership organisation due to the changes in the Charity's work, and the defraying of endowed funds is being researched in 2022-23.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**21 Restricted funds**

**Current year 2022**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2022
	Balance at 1 Sep 2021	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	44,165	-	(14,103)	-	-	<b>30,062</b>
NEW2RE (All Saints)	19,787	20,000	(12,705)	-	-	<b>27,082</b>
NEW2RE (Hockerill)	5,940	6,000	(3,812)	-	-	<b>8,128</b>
ITE Conferences (JT)	6,230	-	(1,449)	-	-	<b>4,781</b>
ITE Conferences (KH)	2,607	-	(606)	-	-	<b>2,001</b>
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	24,541	45,000	(18,323)	-	-	<b>51,218</b>
RE Support Infrastructure (JT)	21,029	-	(5,541)	-	-	<b>15,488</b>
<b>Other Funds</b>						
Primary Membership Support (JT)	375	-	(375)	-	-	-
Spirited Arts (Westhill)	5,600	5,600	(8,012)	-	-	<b>3,188</b>
Spirited Arts (St Matthias)	-	3,000	(2,146)	-	-	<b>854</b>
IBRA International Fund	20,221	9,827	(4,000)	-	-	<b>26,048</b>
Small Grants Fund	124,355	17,906	(1,250)	-	-	<b>141,011</b>
Understanding / picturing Islam	14,724	175,838	(12,592)	-	-	<b>177,970</b>
Understanding Unbelief	(875)	-	(250)	-	-	<b>(1,125)</b>
Understanding Christianity	126,653	100,000	(51,854)	-	-	<b>174,799</b>
Strictly RE	2,055	-	(2,055)	-	-	-
NATRE Leadership Fund (CSTG)	9,343	1,000	(1,230)	-	-	<b>9,113</b>
BQiC (Templeton)	71,357	99,690	(90,877)	-	-	<b>80,170</b>
Primary 1000	25,747	11,000	(10,938)	-	-	<b>25,809</b>
RE Awareness	5,000	13,361	(9,111)	-	-	<b>9,250</b>
National Curriculum Symposium	11,800	3,500	(15,300)	-	-	-
NATRE Chair	2,837	4,000	(4,000)	-	-	<b>2,837</b>
RE Plus Environment	5,000	-	(2,500)	-	-	<b>2,500</b>
	548,491	515,722	(273,029)	-	-	<b>791,184</b>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**21 Restricted funds (continued)**

**Prior year 2021**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2021	
	Balance at 1 Sep 2020	Incoming resources	Resources Expended	Transfers	Investments gains/losses		
	£	£	£	£	£	£	
<b>NEW2RE - Early Career Development</b>							
NEW2RE (JT)	63,403	17,000	(31,459)	(4,779)	-	<b>44,165</b>	
NEW2RE (All Saints)	12,505	20,000	(12,718)	-	-	<b>19,787</b>	
NEW2RE (Hockerill)	3,758	6,000	(3,818)	-	-	<b>5,940</b>	
ITE Conferences (JT)	9,730	-	(9,500)	6,000	-	<b>6,230</b>	
ITE Conferences (KH)	2,607	-	-	-	-	<b>2,607</b>	
<b>Regional Infrastructure Project</b>							
RE Support Infrastructure (CSTG)	44,015	-	(19,015)	(459)	-	<b>24,541</b>	
RE Support Infrastructure (JT)	47,586	-	(20,557)	(6,000)	-	<b>21,029</b>	
RE Support Infrastructure (ND)	950	-	(950)	-	-	-	
RE Support Infrastructure (SPS)	1,852	-	(4,874)	3,022	-	-	
<b>Other Funds</b>							
Primary Membership Support (JT)	2,625	-	(2,250)	-	-	<b>375</b>	
Spirited Arts (Westhill)	-	5,600	(4,779)	4,779	-	<b>5,600</b>	
IBRA International Fund	35,226	12,099	(27,104)	-	-	<b>20,221</b>	
Small Grants Fund	108,451	16,404	(500)	-	-	<b>124,355</b>	
Understanding /Picturing Islam	1,830	21,905	(9,011)	-	-	<b>14,724</b>	
Understanding Unbelief	-	-	(875)	-	-	<b>(875)</b>	
Understanding Christianity	21,591	180,855	(76,252)	459	-	<b>126,653</b>	
FFTW Prisons Project	1,000	-	(1,000)	-	-	-	
Strictly RE	2,055	-	-	-	-	<b>2,055</b>	
NATRE Leadership Fund (CSTG)	3,343	6,000	-	-	-	<b>9,343</b>	
BQiC (Templeton)	-	156,816	(85,459)	-	-	<b>71,357</b>	
Primary 1000	-	30,092	(4,345)	-	-	<b>25,747</b>	
RE Awareness	-	7,875	(2,875)	-	-	<b>5,000</b>	
National Curriculum Symposium	6,522	8,300	-	(3,022)	-	<b>11,800</b>	
Anti Racist RE	11,750	-	(11,750)	-	-	-	
NATRE Chair	-	8,000	(5,163)	-	-	<b>2,837</b>	
RE Plus Environment	-	5,000	-	-	-	<b>5,000</b>	
	380,799	501,946	(334,254)	-	-	<b>548,491</b>	

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

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**21 Restricted funds (continued)**

**NEW2RE - Early Career Development** is a project which has been designed to support 'Early Careers Teachers' secondary RE teachers to deepen their subject knowledge and teach six religions and other world views with confidence – it is a two year programme which will be delivered through NATRE membership – making it available to all.

**ITE – Jerusalem Trust** – six regional conferences delivered by working in partnership with lecturers on PGCE RE courses and by brokering with other partners to inspire new entrants to the RE teaching profession through inter-varsity day conferences.

**Regional Infrastructure Project** – This 2 year programme has been revised, redeveloped, and relaunched during 2022. We have restructured this to be focused on being 9 Regional Hubs in England and 1 Hub in Wales that is led by a Regional / Local Lead recruited for their specific knowledge and experience in supporting RE / RVE. The key focus is to provide an information exchange hub for those who have services, resources, training, and visits to benefit schools with those teachers who are looking to increase their teaching provision. This led by Claire Clinton, Lead Director for England, and Wales RE Hubs on behalf of the Steering Group which is made up of representatives from: REC, NATRE, AULRE, ARIEAC, TRS, NASACRE and CSTG (funder) and is managed on a day to day basis by RE Today.

This work revolves around a new website RE Hubs, with a hub home page for every region in England, and Wales. This will be launched in Spring 2023.

**NATRE Leadership** is funding to support teachers in fulfilling their roles in RE leadership beyond the classroom.

**Primary Membership Support – (JT)** this grant provides a Teacher NATRE membership for grant recipients of the '*Jerusalem Trust RE Grants for Schools Scheme*'. The provision was to fund 180 Primary schools.

**Spirited Arts – Westhill** - funds from Westhill Endowment Trust and St Matthias Trust to help invest in promoting the competition and embed the project in schools. It is a unique opportunity for teachers to enable their pupils to express their own religious and spiritual insights through Art, Music and Poetry. Some of the funding has been used to promote the competition nationally through celebrating the winners of the competition, and highlight their fantastic entries.

The **IBRA International Fund** receives voluntary giving from individual IBRA readers to provide grants that enable the IBRA International Partners to translate and produce resources to support their local readers.

The **Small Grants Fund** comprises of income earned from endowment fund assets and applied towards making small grants to young people from churches. The provision of needing to be in membership of the charity has been removed. The fund supports attendance at residential courses, conferences, and holidays for young people.

**Understanding Islam / Picturing Islam** will be the second classroom resource in the 'Understanding...' Series. The aim is to transform teaching and learning about Islam in schools in England and Wales, within the safe confines of the RE classroom. It is not simplistic, limiting pupils' learning and misconceptions of Islam, but representative of the diversity of those who follow the Muslim path in the UK today.

**Understanding Christianity** – this funding to enable all schools to access UC through the development of an online learning platform. It is now being used to teach Christianity in CofE schools and community schools: both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. RE Today will work to enable all school types to engage with this teaching resource. This includes a roll out to Community Schools which will enable all schools to access UC. RE Today is working collaboratively with funders and UC Accredited Trainers to provide access to all community schools through a £150 subsidy to cover the costs of the training resources and contribute to the cost of the training.

**Understanding Unbelief – Kent University** (Templeton funding) the aim is to research and map the population of 'unbelievers' beyond atheism, allowing for a variety of configurations of 'unbelief', exploring what people believe *in* not just what they don't believe in. This research will be developed into resources for the RE classroom by RE Today.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**21 Restricted funds (continued)**

**Strictly RE** – CSTG provided a grant to enable ITE and first-time delegates to attend NATRE’s Strictly RE conference by funding a ticket at a discounted rate.

**BQiC – Templeton** - Will explore ways in which teachers of RE in primary and secondary schools can be encouraged to consider and address multidisciplinary approaches to big questions in RE classrooms. This has been through publications and online resources, and training for teachers. This work is now being evaluated.

**Primary 1000 - NATRE** – ‘The Better RE’ 1,000 Primary projects is a NATRE project to support 1000 Primary schools. It works with NATRE exec, Advisers and teachers who refer hard-to-reach schools and provide them with resources and practical solutions, helping them to see improvement swiftly and be able to sustain this in the years to come.

**RE Awareness** – the research, design and development of a three-hour course focussed on headteachers, governors and senior leaders who are responsible for the teaching of RE. It will outline the statutory requirements, look at supporting religious literacy in children and young people to help them to flourish in their futures. It is being developed as an online course, in person and with supportive literature.

**National Curriculum Symposium** – this was an in-person two day RE curriculum symposium bringing together 20 members of the professional learning community. It achieved the aim to draw expertise and experience together and take time to discuss issues, challenges and to create best practice in curriculum design that can be shared amongst teachers across the country.

**NATRE Chair** – this is funding to enable the Chair of NATRE to fulfil their role in RE leadership beyond the classroom.

**RE Plus Environment** – the resource pack ‘God’s Good Earth’ has been developed for the RE classroom for teaching about the environment and is being delivered as a downloadable resource, which is freely available.

**22 Unrestricted funds**

**Current year 2022**

	Movement in funds					Balance at 31 Aug 2022 £
	Balance at 1 Sep 2021 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	262,801	-	(13,565)	97,711	-	346,947
<b>General fund</b>	(141,114)	1,217,260	(1,303,965)	(97,711)	(31,481)	(357,011)
<b>Total</b>	121,687	1,217,260	(1,317,530)	-	(31,481)	10,064

**Fixed Asset Fund** comprises the net book value of all tangible fixed assets with the exception of any which have restrictions imposed on them.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**22 Unrestricted funds (continued)**

**Prior year 2021**

	Balance at 1 Sep 2020 £	Movement in funds				Balance at 31 Aug 2021 £
		Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed Asset Fund	127,274	-	(14,574)	150,101	-	262,801
<b>General fund</b>	(39,259)	1,103,264	(1,153,878)	(150,101)	98,860	(141,114)
<b>Total</b>	<b>88,015</b>	<b>1,103,264</b>	<b>(1,168,452)</b>	<b>-</b>	<b>98,860</b>	<b>121,687</b>

**23 Analysis of net assets between funds**

**Current year 2022**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2022 are represented by:				
Tangible fixed assets	346,947	-	-	346,947
Investments	300,131	-	347,533	647,664
Current assets	(214,675)	791,184	-	576,509
Creditors: amounts falling due within one year	(414,967)	-	-	(414,967)
Creditors: amounts falling due more than one year	(27,500)	-	-	(27,500)
	(10,064)	791,184	347,533	1,128,653

**Prior year 2021**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2021 are represented by:				
Tangible fixed assets	262,801	-	-	262,801
Investments	331,612	-	347,533	679,145
Current assets	(35,337)	548,491	-	513,154
Creditors: amounts falling due within one year	(399,889)	-	-	(399,889)
Creditors: amounts falling due more than one year	(37,500)	-	-	(37,500)
	121,687	548,491	347,533	1,017,711

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

**24 Commitments under operating leases**

At 31 August 2022 the company had minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Expiry date:		
Within one year	42,500	42,500
Within one to two years	42,500	42,500
Between two and five years	40,288	82,788
	<u>125,288</u>	<u>167,788</u>

**25 Related parties**

All Trustees are entitled to a complimentary NATRE membership. Trustee expenses are disclosed in Note 9.

One Trustee is a director of SPCK Limited (formerly Lion Hudson), which supplies publications. The expenditure incurred with Lion Hudson Limited in the year was £15,384 (2021 - £2,700). The amount outstanding in creditors with Lion Hudson Limited at the end of the year was £nil (2021 – £2,700).

One Trustee is a Trustee of The All Saints Educational Trust, which provides grant funding for various projects. The funding received from The All Saints Educational Trust in the year was £20,000 (2021 - £20,000). The amount outstanding in debtors with The All Saints Educational Trust at the end of the year was £nil (2021 - £nil).

**26 Analysis of changes in net debt**

	<b>2021</b>	<b>Cash</b>	<b>2022</b>
	<b>£</b>	<b>Flows</b>	<b>£</b>
		<b>£</b>	
Borrowings	(47,500)	10,000	(37,500)
	<u>(47,500)</u>	<u>10,000</u>	<u>(37,500)</u>
Total Liabilities	(47,500)	10,000	(37,500)
	<u>301,243</u>	<u>52,355</u>	<u>353,598</u>
Cash and cash equivalents	301,243	52,355	353,598
	<u>253,743</u>	<u>62,355</u>	<u>316,098</u>
Total net debt	253,743	62,355	316,098



# CHRISTIAN EDUCATION MOVEMENT YOUR AUDIT FINDINGS REPORT

<b>CONTENTS</b>	<b>PAGE</b>
<b>EXECUTIVE SUMMARY</b>	<b>02</b>
<b>FINANCIAL OVERVIEW</b>	<b>03</b>
<b>AUDIT STATUS</b>	<b>04</b>
<b>KEY AUDIT RISKS FINDINGS</b>	<b>05</b>
<b>INTERNAL CONTROL IMPROVEMENTS</b>	<b>06</b>

## **DISCLAIMER**

Our audit findings report is prepared for the confidential use of your charity and forms part of our ongoing communications under International Standard on Auditing (UK) 260 - communication of audit matters with those charged with governance. The report highlights the key matters and issues arising from our audit on the charity's financial statements for the year ended 31 August 2022.

The contents of our report have been discussed with management and their comments and responses have been included where applicable. The matters set out in our report are those that came to our attention during the course of our normal audit work, which was designed to enable us to form our opinion on the financial statements. Our work may not necessarily disclose all errors or irregularities and should not be relied upon to do so.

This report has been prepared for the sole use of the Trustees and management of the charity. Our report may not, without our express written permission, be relied upon by your charity for any other purpose whatsoever, be referred to in whole or in part in any other external document or made available (in whole or in part) or communicated to any other party.

Cooper Parry Group Limited neither owes nor accepts any duty to any other party who may receive this report and specifically disclaims any liability for any loss, damage or expense of whatsoever nature, which is caused by their reliance on this report.



# YOUR AUDIT FINDINGS REPORT EXECUTIVE SUMMARY

## DEAR TRUSTEES

This audit findings report sets out the key matters and issues arising from our audit of the charity's financial statements for the year ended 31 August 2022. We know this is a busy time of year so we have summarised the key aspects of our audit findings for you below. More detail on each area can be found in the rest of the report.

## AUDIT STATUS

REPORT	UNMODIFIED
Opinion on the audit report in the financial statements	✓

## OUTSTANDING INFORMATION

- Signed Letter of Representation

## INTERNAL CONTROL IMPROVEMENTS

RISK	CURRENT YR	PRIOR YRS
	-	-
	-	-
	-	1
	N/A	2

## KEY AUDIT RISK FINDINGS

KEY RISK	CONCLUSION
Income recognition	No issues identified
Going concern	No issues identified
Management override	No issues identified
Related party transactions	No issues identified

## OTHER AREAS OF SIGNIFICANCE

No other areas of risk have been identified in addition to the key risks identified at the planning stage.

## AUDIT ADJUSTMENTS

No audit adjustments were identified as part of the audit process.

## UNADJUSTED AUDIT DIFFERENCES

There were no unadjusted audit differences identified as part of the audit process.

# YOUR AUDIT FINDINGS REPORT

## FINANCIAL OVERVIEW

FUNDS	Unrestricted £000	Restricted £000	Endowment £000	TOTAL £000
Income	1,217	516	-	1,733
Expenditure	(1,318)	(273)	-	(1,591)
<b>SURPLUS / (DEFICIT)</b>	<b>(101)</b>	<b>243</b>	<b>-</b>	<b>142</b>
Investment assets gains / (losses)	(31)	-	-	(31)
<b>NET MOVEMENT</b>	<b>(132)</b>	<b>243</b>	<b>-</b>	<b>111</b>
Funds brought forward	122	548	348	1,018
<b>FUNDS CARRY FWD</b>	<b>(10)</b>	<b>791</b>	<b>348</b>	<b>1,129</b>

### UNPICKING THE RESULTS

The table above summarises the overall financial results of the charity for the year ended 31 August 2022 and how these are reported in the financial statements:

The operating income and expenditure surplus for the year, before the losses on investment assets, is **£142,000**. Investment assets have generated losses in the year of **£31,000** which when deducted from the operating surplus results in an overall movement in funds of **£111,000** for the year.

The overall funds at 31 August 2022 are **£1,129,000**. This total is split between restricted funds of **£791,000**, endowment funds of **£348,000** and general unrestricted funds of **(£10,000)**.



# YOUR AUDIT FINDINGS REPORT

## AUDIT STATUS

### OUR AUDIT APPROACH

There were no changes to our audit approach as planned at the outset of this year's audit engagement.

### INDEPENDENCE

We have complied with the Financial Reporting Council's Ethical Standard for Auditors and all threats to our independence have been properly addressed through appropriate safeguards.

No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

### ACCOUNTING POLICIES AND DISCLOSURES

We have reviewed the accounting policies adopted by the charity and found these to be appropriate for the charity and in line with the sector overall, as well as having been applied consistently throughout the year. There were also no changes in the charity's accounting policies compared to the previous year.

We have also reviewed the disclosures included in the charity's financial statements and are satisfied these are consistent with the applicable requirements of the Charities SORP.

### OUR AUDIT REPORT

Our audit fieldwork is complete and we have had a clearance and completion meeting with Zoe Keens and Jan Smith on 6 March 2023 where we reviewed the draft financial statements and discussed our audit findings including the contents of this report.

Subject to the clearance of the outstanding matters outlined below, we anticipate issuing an unmodified audit report.

### OUTSTANDING MATTERS

Prior to signing our audit report, we require the following:

- ✓ the signed letter of representation



# YOUR AUDIT FINDINGS REPORT

## KEY AUDIT RISKS

Our audit approach is risk based. During the planning process, we sought to minimise the risk of material misstatement occurring in the accounts and remaining undetected at the conclusion of our audit work.

Our focus was drawn to the following areas:

RISK	HOW ADDRESSED	CONCLUSION
<p><b>INCOME RECOGNITION</b></p> <p><i>Is income recognised in line with relevant standards and guidance?</i></p>	<ul style="list-style-type: none"> <li>✓ We reviewed and tested all material income types to ensure correct recognition and disclosure in the financial statements.</li> <li>✓ We reviewed your accounting policies to ensure compliance with UK GAAP and the Charities SORP.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this risk area that need to be brought to your attention.</li> <li>✓ We have concluded that income is not materially misstated in the financial statements.</li> </ul>
<p><b>GOING CONCERN</b></p> <p><i>Is the charity able to continue operating for at least 12 months from the date of approval of the accounts?</i></p>	<ul style="list-style-type: none"> <li>✓ We obtained and reviewed your 2022/23 budget, along with your financial plans for 2023/24 and 2024/25, with associated reserves and cashflow information, and challenged the assumptions used.</li> <li>✓ We reviewed the Trustees going concern conclusions and the going concern commentary that you have included in your financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We agree with the Trustees' conclusion that the charity is a going concern and we are satisfied with the disclosures in the financial statements.</li> </ul>
<p><b>MANAGEMENT OVERRIDE AND BIAS</b></p> <p><i>Is there is any evidence of misstatement in the accounts due to management bias?</i></p>	<ul style="list-style-type: none"> <li>✓ We obtained a report for all journals posted to the accounting system and tested a sample to ensure they were in line with your financial procedures.</li> <li>✓ We reviewed areas of significant accounting estimation including consideration of the basis of relevant management / trustee assumptions.</li> <li>✓ We reviewed the month end process and information provided to Trustees to ensure information allows for informed timely decisions to be made in relation to the trust.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We did not identify any evidence of management override or bias in your accounting records or financial statements.</li> </ul>
<p><b>RELATED PARTY TRANSACTIONS</b></p> <p><i>Are all related party transactions identified, approved and disclosed in the accounts?</i></p>	<ul style="list-style-type: none"> <li>✓ We reviewed the charity's register of interests to ensure completeness and compliance with regulations.</li> <li>✓ We tested all related party transactions to ensure that they have been undertaken in line with Charity Commission requirements.</li> <li>✓ We ensured that related party transactions have been appropriately disclosed in the financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>✓ No matters came to light during our audit work in this area that need to be brought to your attention.</li> <li>✓ We did not identify any additional related parties or transactions that require disclosure in the financial statements.</li> </ul>







# YOUR AUDIT FINDINGS REPORT

## INTERNAL CONTROL IMPROVEMENTS

Our audit work included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate for the purposes of our audit, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit is, therefore, not designed to identify all control weaknesses.

The matters reported below are limited to those areas identified during the audit where internal control improvements are recommended, including any improvements recommended in prior years.

The detailed internal control improvement recommendations, which are set out on the following pages, have been graded based on our assessment of their potential risk to the Charity according to the following grading system.

RISK GRADE	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
	<b>HIGH RISK:</b> The improvements recommended are so fundamental to the system of internal control that action should be taken immediately to minimise the risk of material misstatement.	-	-
	<b>MEDIUM RISK:</b> The improvements recommended have an important effect on the system internal control such that a lack of action could lead to a material misstatement.	-	-
	<b>LOW RISK:</b> The improvements recommended would improve the system internal control generally in line with good practice, but are unlikely to lead to a material misstatement.	-	1
	<b>RESOLVED:</b> The improvements recommended in the previous year have now been resolved.	N/A	2



# YOUR AUDIT FINDINGS REPORT

## CURRENT YEAR IMPROVEMENTS

There were no additional improvements identified in the year, please refer to the review on prior year improvements below.

## PRIOR YEAR IMPROVEMENTS

CONTROL WEAKNESS	IMPROVEMENT RECOMMENDATIONS	MANAGEMENT RESPONSES
<p><b>STOCK TESTING</b></p> <p>During our stock testing it was noted that for 4 stock items tested there was no purchase invoices available to support the cost price. Majority of these items related to items that were purchased historically.</p> <p>We also identified a number of stock items which only had some of the purchase invoices to support the balance held in the stock listing.</p>	<p>It is recommended that supplier invoices are retained for a period of 6 years which is the legal requirement for record keeping. Where information is available and has been archived we recommend that this information is always accessible.</p>	<p>We agree and will collate and store centrally all available information on current items, with all stock purchases being fully documented by our publications team via a costing sheet and copy invoices.</p> <p><b>Update 2021/22:</b> 2 stock items were identified where there were no purchase invoices available. This was as expected given that the invoices are historic, to continue to retain these going forward.</p>
<p><b>STOCK PROVISION</b></p> <p>During our review of the stock reports, it was identified that the stock provision for items greater than 12 months old was understated.</p>	<p>It is recommended that the stock provision is reviewed and updated monthly to ensure all stock greater than 12 months is provided for in line with the policy.</p>	<p>The stock provision was new for 2020/21 and we were hampered by an incomplete data set from our legacy system. Monthly reports are possibly not practicable with these data limitations, but we have a new system in development and will ensure that next year end we have complete and accurate data. We have also already adjusted the stock provision to correct the understatement.</p> <p><b>Update 2021/22:</b> Stock provision tested and no issues identified in the current year.</p>
<p><b>REGISTER OF INTEREST</b></p> <p>One trustee has not declared their other directorships in their latest register of interest.</p>	<p>It is recommended that an internal check is done on the completed register of interest forms against information held on public record to ensure disclosure is consistent.</p>	<p>We agree with the recommendation and will implement it, also reminding trustees of their duty to disclose all interests. Please also note that the trustee in question resigned as a Director of this organisation on 31 December 2020.</p> <p><b>Update 2021/22:</b> No missing declarations were identified during the current year's audit.</p>



# THANK YOU

## EAST MIDLANDS

Sky View  
Argosy Road  
East Midlands Airport  
Derby  
DE74 2SA

## WEST MIDLANDS

Cubo Birmingham  
Office 401  
4th Floor  
Two Chamberlain Square  
Birmingham  
B3 3AX

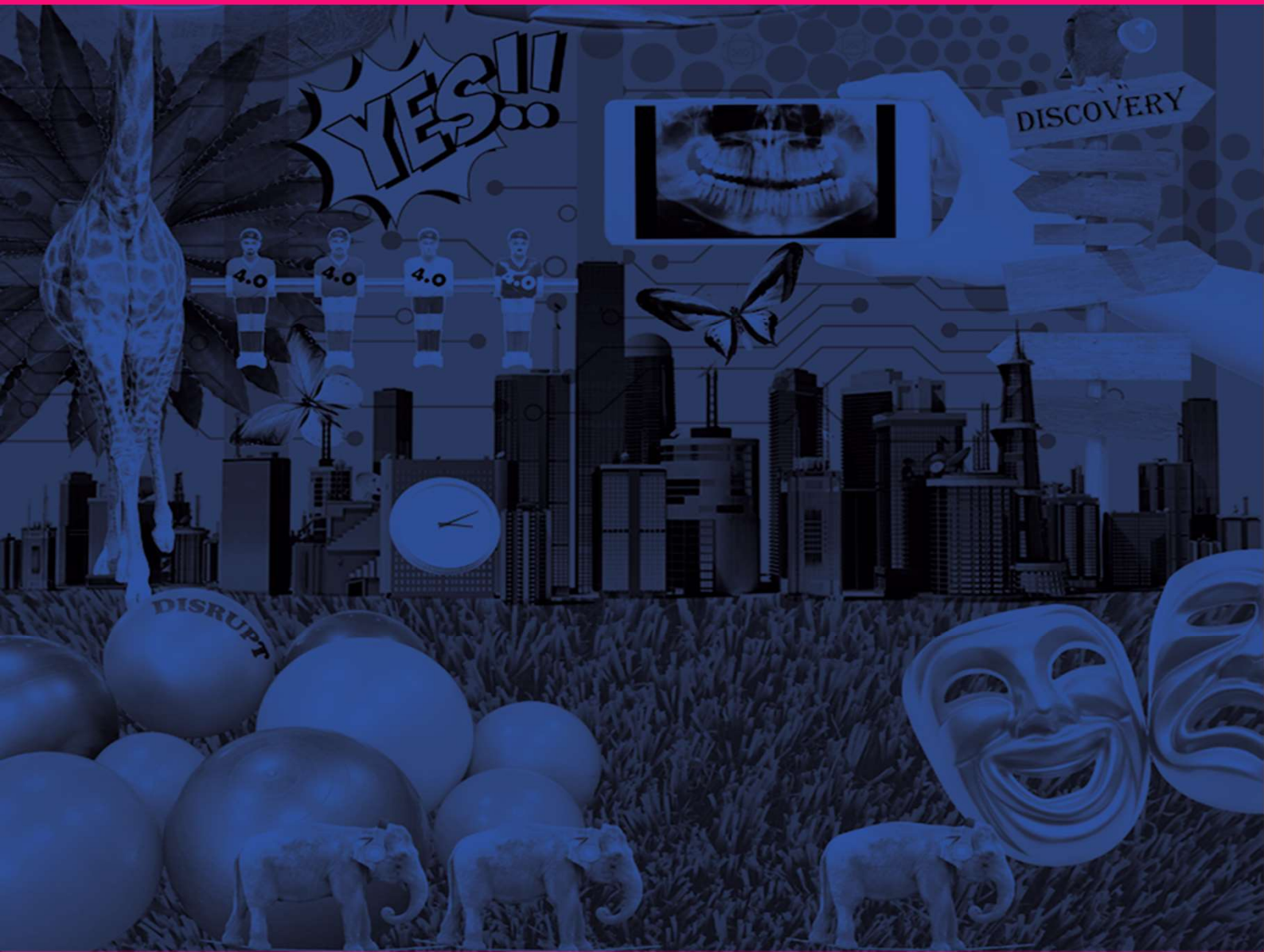
## LONDON

Mindspace 9  
Appold Street  
Shoreditch  
London  
EC2A 2AP

CALL: 01332 411 163

EMAIL: [ADVICE@COOPERPARRY.COM](mailto:ADVICE@COOPERPARRY.COM)

**COOPER PARRY**



**CHRISTIAN EDUCATION MOVEMENT**

England & Wales - Charity number 1086990

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# Accounts

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2021**

**Company number: 04192501**  
**Charity number: 1086990**

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr Stephen Botham Ms Sarah Lane Cawte (resigned 25 <sup>th</sup> June 2021) Mrs Jane Chipperton Mrs Carole Gallant Mrs Pamela Draycott (Chair) (appointed Chair 15 <sup>th</sup> October 2020) Mrs Julia Grove Mrs Lynda Maddock (appointed 15 <sup>th</sup> October 2020) Mr Philip Leivers (resigned as Chair 15 <sup>th</sup> October 2020) Ms Susan Leslie Mr Norman Richardson Mrs Suzanne Wilson-Higgins
<b>Secretary</b>	Ms Zoë Keens
<b>Charity Number</b>	1086990
<b>Company Number</b>	04192501
<b>Principal Address</b>	5/6 Imperial Court 12 Sovereign Road Birmingham B30 3FH
<b>Websites</b>	<a href="http://www.christianeducation.org.uk">www.christianeducation.org.uk</a> <a href="http://www.retoday.org.uk">www.retoday.org.uk</a> <a href="http://www.natre.org.uk">www.natre.org.uk</a> <a href="http://www.ibraglobal.org">www.ibraglobal.org</a>  We also work closely with: <a href="http://www.rootsontheweb.com">www.rootsontheweb.com</a>
<b>Auditors</b>	Cooper Parry Group Limited Sky View Argosy Road East Midlands Airport Castle Donington Derby DE74 2SA
<b>Bankers</b>	Lloyds Bank plc 43 Irongate Derby DE1 3FT
<b>Solicitors</b>	Pothecary Witham Weld 70 St Georges Square London SW1V 3RD  Veale Wasborough Vizards Barnards Inn 86 Fetter Lane London EC4A 1AD  Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**CONTENTS**

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	<b>Page</b>
Trustees' Report	1 - 13
Independent Auditor's Report	14 - 16
Statement of Financial Activities	17
Summary Income and Expenditure Account	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the accounts	21 - 37

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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The members of the Board of Trustees present their report together with the financial statements of Christian Education Movement for the year ended 31 August 2021. The report has been prepared in accordance with Part 8 of the Charities Act 1993 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 22 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" (FRS 102) issued in 2019.

**Structure, governance and management**

Christian Education (CE), as the charity is generally known, is a company limited by guarantee (Company Registration No. 04192501 England and Wales) with the formal title of Christian Education Movement. It was incorporated on 2 April 2001 and was registered as a charity on 12 June 2001 (Charity Registration No. 1086990). In the event of the charity being wound up Trustees are required to contribute an amount not exceeding £1.

The conduct of its work is governed by a Memorandum and Articles of Association. The charity brings together different traditions of service, one dating from 1803 when the National Sunday School Union was founded, IBRA which was founded in 1882 and another, which comes via the Student Christian Movement in Schools, from 1892.

The Trustees, who are also the directors for the purpose of company law, who served during the year and up to the date of this report were:

Mr Stephen Botham  
Ms Sarah Lane Cawte (resigned 25<sup>th</sup> June 2021)  
Mrs Jane Chipperton  
Mrs Pamela Draycott (Chair) appointed as Chair on 15<sup>th</sup> October 2020)  
Mrs Carole Gallant (Treasurer)  
Mrs Julia Grove  
Mrs Lynda Maddock (appointed 15<sup>th</sup> October 2020)  
Mr Philip Leivers (resigned as Chair on 15<sup>th</sup> October 2020)  
Ms Susan Leslie  
Mr Norman Richardson  
Mrs Suzanne Wilson-Higgins

The Board of Trustees are directors of the charitable company for the purposes of company legislation and Trustees for the purposes of charity legislation. The Board appoints the Chair, Vice-Chair (*vacant position*) and Treasurer of Christian Education.

The Board is ultimately responsible for the charity and meets on a regular basis (four times in 2020-21, one of these a residential meeting – but due to COVID all meetings have been virtual) to review developments and make decisions including approving the Annual Plan with its budget. The Board has appointed the Chair and Treasurer as the Business Planning Group (BPG) to work on a 'between meetings' basis with the Chief Executive. Additionally, there is a Finance Committee - sub-committee and other working groups, in many of which individual Trustees play an active part. The charity sponsors the daily operation of the National Association of Teachers of Religious Education (NATRE) which is separately constituted and led by its own elected Executive.

The Chief Executive is responsible for the day-to-day management of the charity and its work and reports to the Board on a formal basis at meetings, as well as informally in between meetings. All members of staff, some of whom are based in the charity's offices in Kings Norton, Birmingham, and some of whom work remotely from their own homes, are accountable to the Chief Executive.

The Business Planning Group takes responsibility for processing nominations of Trustees. The charity advertises opportunities for voluntary service on committees and the Board in its publications and websites from time to time and makes personal approaches on recommendation. Candidates for service are considered from amongst those working with the charity in other capacities, those whom Trustees and staff encounter in their engagements with the Religious Education, Christian publishing communities and those responding to our recruitment notices.

Trustees are often co-opted to the Board initially and after formal agreement, new Trustees are given an Induction Pack outlining charity policy, strategy and working practices, and each makes a declaration of their eligibility to serve under current legislation. This set of guidance notes for all Trustees is updated periodically as new statements of policy etc. are agreed by the Board.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**Working Relationships**

Throughout the period the charity has had a close working relationship with several organisations including:

- **Culham St Gabriel's (CSTG)**  
RE Today and NATRE have been identified as key suppliers by CSTG and the team work actively to establish ways in which to strengthen and support the whole of the RE community.
- **ROOTS for Churches**  
Christian Education is a partner in a separate charitable company, ROOTS for Churches Limited. Christian Education's Chief Executive serves as a Director of ROOTS for Churches Limited. Every two months ROOTS publish two magazines: one for leaders of activities for children and young people, the other for worship leaders
- **Religious Education Council**  
Christian Education and NATRE are individually members of the Religious Education Council in England and Wales (REC). This is the coalition of professional and faith bodies, RE agencies, Trusts and Foundations with an interest in Religious Education. Every few years one of the Department for Education ministers addresses the Council, which meets at least twice a year.
- **RE Policy Unit**  
RE Today, NATRE and REC work in partnership as the RE Policy Unit. We work together to promote the value of religious education, to ensure that its importance is recognised by all schools, policy makers and the media.
- **Council for Subject Associations – CfSA**  
NATRE is a member of the CfSA and is represented by Zoë Keens as a Board member, and Fiona Moss (CEO – NATRE). CfSA is an umbrella organisation, independent of Government, which represents subject associations. Members of the CfSA benefit from the power of a unified voice, representing Subject Associations in informing educators, policy makers and media about research and professional practice informed approaches to the curriculum, pedagogy, teacher training and professional development.

**Risk management**

The Trustees have a Risk Policy which is reviewed annually in January and the Risk Register which is reviewed on a continual basis to assess the major risks to which the charity is exposed. These relate to five key areas: Governance and Management, Operational, Financial, Environmental – external / internal and Compliance.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the governance, operational and business risks faced by the charity effective systems have been put in place to mitigate the risks.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**Objectives and aims**

The Object of the charity is to advance education by promoting lifelong learning in religion and faith for all, as a positive contribution to the wellbeing of society.

The Trustees confirm that they have looked at Charity Commission guidance when setting the Objectives for the charity. The Trustee Board has considered the general guidance on public benefit and to its supplementary guidance on:

"The advancement of education; the advancement of religion; the advancement of human rights, conflict resolution or reconciliation of the promotion of religious or racial harmony or equality or diversity."

Christian Education serves a wide range of people, individuals in their personal faith and those working in education. CE / RE Today provides support, training, research, and curriculum development. In turn our clients, customers and partners contribute ideas and support to the breadth of the work undertaken by CE.

In its work with Religious Education in schools, the charity is committed to an equally representative, ecumenical, and multi-faith / non-religious worldviews approach. The flagship service for those working in the field of Religious Education in schools is the termly magazine *REtoday*, the termly curriculum books for primary and secondary teachers – these publications are the foundation that all NATRE membership packages are built on. CE / RE Today work collaboratively with NATRE to support all RE practitioners.

Our core purpose as an organisation is to be a platform and foundation for equipping, supporting, and resourcing human flourishing across the globe through the development and provision of first-class Religious Education services, materials, guidance, and leadership.

**RE Today Services**

A team of five RE Advisers focus their work on the professional development of teachers and are commissioned to advise schools, local authorities, SACREs, dioceses and others. The Advisers are all writers and editors for the charity's RE publications programme, enabling the maximisation of small resources for the benefit of a large percentage of the school population.

During 2020-21 RE Today and NATRE have continued working collaboratively with the REC with the independently funded RE Policy Unit. It has been deemed a significant success with the breadth of project work that has included multiple media initiatives and approaches to government and the DfE. Other Trustees and staff serve on the governance of the REC.

**NATRE**

The charity sponsors the subject teachers' association, the National Association of Teachers of Religious Education (NATRE), providing management services of administration, membership management alongside sales and marketing.

NATRE is a separately constituted organisation that runs autonomously with support provided by working in partnership with CE and RE Today Services. CE works collaboratively with and takes direction from the NATRE steering group to achieve the agreed aims. This is a mutually beneficial partnership that facilitates and enables teachers to have access to excellent knowledge and high-quality resources and advice.

NATRE supports a programme of projects, led by their steering group and executive and with professional service provision by RE Today. NATRE is consulted by the Department for Education, Ofsted, and other agencies, so that they can hear the voice of teachers of RE. NATRE is a member of the Council for Subject Associations (CfSA).

**British Journal of Religious Education (BJRE)**

CE wholly owns and publishes original research papers in the British Journal of Religious Education (BJRE) published under contract by the academic journal specialist Taylor & Francis. BJRE publishes original research papers in print and digitally.

The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. It draws on thoughts and opinions from the International Advisory Board, with a membership of Academics from Universities from across the world.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**Christian Education**

CE supports spiritual and faith development undertaken in the Christian community, especially through the provision of IBRA Bible reading notes and reading lists and through our support for 'ROOTS for Churches'.

CE is a member of Churches Together in Britain and Ireland (CTBI). Christian Education is a Body in Association with CTBI, Churches Together in England (CTE) and Action by Churches Together in Scotland (ACTS).

**International Bible Reading Association (IBRA)**

This work has progressed with the single annual publication '*Fresh from The Word 2021*' (FFTW) which has sold consistently against 2020 figures. David Painting is the new editor, and the 2021 IBRA Book is his first; the foreword was written by Rev Ash Barker.

Our UK readers have donated to our IBRA International Fund which assists international partner organisations in making versions of our Bible reading notes available in Africa, India, and the Pacific. IBRA has received legacies in this financial year.

The IBRA website provides accessibility to the daily readings within '*Fresh from The Word*' and encourage readers / visitors to engage with our international community, supported by daily updates on the Facebook pages and Twitter account.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**Achievements and performance**

The following agreed objectives have been continued in 2020-21

- A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy
- B. To become more visible in the field as the RE services provider, including the sponsorship and business development of the National Association of Teachers of Religious Education
- C. To encourage Christians to explore and articulate their own beliefs and values
- D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education
- E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams through strategic business development, that will be mutually beneficial to the organisation and community it serves. This will be achieved through the appropriate investment in training, systems, operations, and communications.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services**

Our remarkable team of schools RE Advisers, Lat Blaylock, Stephen Pett, Fiona Moss, Angela Hill, and Julia Diamond-Conway have continued to work with tremendous dedication and commitment to engage and fulfil unique development and project work. In April 2021 we expanded the Adviser team and recruited Adam Robertson who joined the team. Working with Chelsey Miller Brown, they have continued to work incredibly hard to meet the needs of schools and home-schooling parents to support the continuation of pupils teaching and learning by changing resources from being teacher focused to pupil focused.

RE Today has had to rapidly change focus to develop new concepts for teaching alongside products to support all our clients, members, and all schools to help children and young people to continue their education.

During this time, we have continued to win new contracts to work with SACRE's. The Model Agreed Syllabus, written specifically to support leaders and teachers also provides a breadth of Schemes of Work to further help teachers. This product continues to fit both requirement and budgets.

The web shops serving RE Today subscribers and NATRE members continue to support the teachers enabling them to access different high-quality products, provided by RE Today and other agencies.

**Publications**

Our curriculum series – **Inspiring RE** (Primary) and **Explaining Religion and Belief** (Secondary) continue to sell well and the final books in the three year series. The team continue to work exceptionally hard to produce all our publications including *REtoday* magazine.

The REtoday Library was launched late in 2020 providing online, digital access to the full back catalogue of over 1000 searchable, indexed articles, resources, and activities. Each new edition of REtoday's articles are added in line with the distribution date of the magazine.

**Understanding Christianity** (UC) – edited by Stephen Pett, written by Stephen Pett, all the RE Today's Advisers and Helen Matter. The roll out of the training to teach Understanding Christianity in schools has been highly successful and this is now being taught in over 7,700 schools, and the roll-out to all community schools has gained traction with all training being delivered online due to COVID guidelines. UC is being embedded in to the RE curriculum and the pedagogy fits with the movement to change the subject to focus on 'Religion and Worldviews'; therefore, we consider that this work will continue for the next 4 years and be a resource that will support teachers into the future.

**Model Agreed Syllabus:** the RE Adviser team have continued to present 'Model Agreed Syllabus' to SACREs that are due to refresh their Locally Agreed Syllabus but have restricted budgets. This continues to be a popular solution and the schools are keen to buy the suite of Schemes of Works that support the syllabus. RE Today have been able to support further through the organisation and management of launch conferences. RE Today now offers two versions of Model Agreed Syllabus (A and B) to provide clients with greater choice.

**Courses and conferences**

RE Today's own one-day courses continue to attract teachers as a result of careful marketing. The team also deliver pupil conferences (primary and secondary), webinars for CPD purposes and support at diocesan and local authority conferences. Course evaluations continue to be excellent from both teachers and pupils at our events.

All courses during 2020-21 were delivered online through Zoom accounts.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**B. To become more visible in the field as a RE services provider, including working in partnership with the National Association of Teachers of Religious Education (NATRE)**

**The National Association of Teachers of RE** is a highly engaged group of teachers including several who, as well as teaching in the classroom and being active within NATRE, are also undertaking higher level study. Katie Freeman was elected Chair of NATRE in March 2021 for a three year term.

The benefit led NATRE membership has been designed to support teachers at every level of their career and continues to grow with retention levels and member sales increasing. This takes unique team working with NATRE and RE Today / CE and there is excellent collaborative work too that benefits Head teachers, RE Advisers, subject leaders, and teachers, those who are qualified and unqualified in the classroom.

**NATRE Spirited Arts competition** is in its 19th year and the competition to date has attracted over 500,000 participants since 2004. This year we received we received a staggering increase in entries, with 42,500 children involved. Entries came from pupils aged 3-19 years old, Early Years Foundation Stage (EYFS) and Special Education Needs and Disabilities (SEND). We received artwork, sculpture, poetry, film and music compositions and, as always, it was a privilege and a challenge with some entries from as far a-field as Australia, Bahrain and Thailand.

This year we collaborated with the Jo Cox Foundation on the theme "we are more united and have far more in common than that which divides us".

**New2RE** - A NATRE initiative continues to support newly qualified secondary RE teachers enabling them to gain from being personally mentored by an experienced RE teacher/leader. A key aim is to enable teachers to develop their own strategies for teaching RE and support them at the start of their careers and has been designed to help them deepen their subject knowledge and teach six religions and other world views with confidence. The offer of 25 places to NQT's for a three-year early career development programme has been made possible through funding from Jerusalem Trust, Sarum St Michael and All Saints Educational Trust.

During 2020-21 we took the time to consider changing the programme to benefit many more Early Careers teacher, taking into account the Early Careers Framework (ECF) and have undertaken some research and development into the best way to support Early Career Teachers, and how RE Today and NATRE can support schools ECT leads.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**C. To encourage Christians to explore and articulate their own beliefs and values.**

**IBRA**

During 2020-21 over 3,800 of FfTW 2021 (Fresh from The Word) copies were printed in English and were also translated in to 13 languages by our 13 IBRA international partners and distributed around the world – this work impacts over 32 countries.

Over 3,200 copies of FfTW 2021 were sold in the UK; it is encouraging to know that this title is of such personal benefit to our readers and partners, our thanks to David Painting and our team of over 50 international writers, the readings committee, and the steering committee.

The annual Bible reading notes are published under the Monarch imprint, achieving an annual surplus.

Fresh from The Word 2021 was distributed in American Samoa, Western Samoa, and Tokelau. IBRA materials circulate in Cameroon, the Congo, Fiji, Ghana, India, Nigeria, Portugal, and South Africa mostly translated into a local language.

The historical ethos of the IBRA continues in that the UK readership donate to support our international readers and £27,104 was defrayed in grants to cover translation, printing, and distribution costs in eight countries. To ensure that as many partners benefit no grant application is fully funded. The full 100% of donations are distributed.

**ROOTS for Churches**

There are over 14,000 regular users that take printed copies of one or both bi-monthly ROOTS magazines. These provide preparation and training for leaders in adult and all age worship services as well as those working with children and young people. The materials pick up themes from the lectionary readings for the Sunday and are widely used in Anglican, Methodist and Reform church communities. The print offer is reflected in the extensive resources through the website. The printed copies exceed 9,000 users, but there are approximately 12,500 active website users.

CE is one of the seven ecumenical partners behind the ROOTS project. It is a separately registered charity directed by Rosemary Nixon. Sample material is available on the website [www.ROOTSontheweb.com](http://www.ROOTSontheweb.com). The back catalogue of worship resources is also available on the website to subscribers via a password.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education**

**British Journal of Religious Education (BJRE)**

There is a public benefit in CE building partnership with higher education and other bodies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, taking forward the best of pedagogical thinking.

The editorial team is Editor - Professor Julian Stern, York St John's, Deputy Editor - Dr Yonah Matamba, University of the West of Scotland and Assistant Editor – Dr David Lundie, University of Glasgow started. The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. This is supported by the 'Professional Reflection' section of the RE Today magazine. Editor Geoff Teece stepped down in June 2021 and has been ably replaced by Janet Orchard and Linda Whitworth.

**E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams, including by appropriate investment in training, systems, and operations**

Finances have been carefully managed during the uncertainty of the year which has seen a decrease in expenditure through not being able to conduct in person training, savings on venue hire and expenses.

The systems that have been invested in the previous financial year, have also proved invaluable in quickly following government guidelines and closing the offices, and equipping the team to work remotely but still provide a seamless service to our customers.

During lock-down a new product was developed – the 'RE Today Library' site. This was the development site which is sold as a subscription but built to house the content of all RE Today magazines dating back to 2015, with a fully searchable indexed site – which can be translated into 10+ languages. Launched in November 2020.

**Intellectual Property** – Work with VWV (Veale Wasbrough Vizards) on a project by project, case by case requirement to ensure that we are protecting CE / RE Today's IP and copyright on a continuing basis.

**People**

Talitha Chauhan joined the team on 24<sup>th</sup> February 2021 as Marketing Officer taking over from Mandeep Shekhon Singh who resigned on 2<sup>nd</sup> February 2021. Linzey Tolan joined the team in a new role Grants & Programme Officer on 15<sup>th</sup> April 2021 following a successful temp to perm contract. Adam Robertson joined the team as RE Adviser on 7<sup>th</sup> June 2021. They have all become popular and valued members of the team.

Mubina Khan-Daniels, Strategic Marketing Manager started maternity leave on 26<sup>th</sup> April 2021 and is due to return to work on 1<sup>st</sup> March 2022. Her replacement Jonathon Bright started work on 1<sup>st</sup> March 2021 on a 12 month fixed term maternity contract.

During this financial year the charity continued to use the Job Retention Scheme and carefully assessed financial needs against capacity and income generation on a month by month basis. There has been careful assessment to support the team's mental health and well-being, it has proved a challenging time with managing home working and isolation while protecting the team, and following government guidelines.

The team have worked closely and collaboratively during 2020-21 to secure and preserve the work of the charity, sharing their skills, talent and experience to keep the charity stable in the midst of the global pandemic.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**Future Plans**

**COVID-19 Impact continuing throughout 2020-21 financial year - ongoing**

The CEO and Senior Management Team, with the Trustee's, continued to carefully assess the business management information to ascertain how COVID-19 was affecting the charity's ability to continue to operate for the foreseeable future.

The team continued to work remotely depending on government guidelines and remained accountable and supportive of each other to ensure that we remained safe.

**Internal Operations**

**Remote Working** – the team have continued to deliver 'business as usual' as well as using the opportunity to develop new methods of working internally, refining process, measuring impact, income and expenditure carefully to continue the charity's work.

**External Service Delivery** – A major part of the charity's work is delivering consultancy and training – a challenge has been the ability to deliver contracts and commissioned work, and with the normalisation of online meetings via Teams and Zoom and other platforms, delivery has continued with careful management. It has provided additional flexibility to working and created an additional outlet to our schools, teachers and education delivery.

This additional delivery has become a key business development for the charity, with provision of CPD training be accessible for all teachers without the geographic limitations of face to face training. Clients including SACREs, MATs and teacher training providers have been early adopters of these products.

In the business planning for 2021-22 this is being built on with the advent of CEMist going live, and with a focus on supporting 'self-service' platforms for teachers and other RE practitioners.

**Accounting policies - Going Concern**

At the time of signing the accounts, the Trustees have considered the continuing effect of the Coronavirus on the going concern position, and consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and trading performance which exceeds budget in the period to 31<sup>st</sup> December 2021. The charity continues to hold significant cash reserves and utilised Government support where appropriate. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2024.

The business plan has been completely revised and was signed off by the Trustees in October 2021. This is a comprehensive working document and lays out the strategy, direction of travel and implementation for the next year but looking forward to 2026. The latest forecast to 31<sup>st</sup> August 2022 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

Zoë Keens and the team have continued to work on each element of the business internally and externally; assessing the potential and continued to look for opportunities within each market that each area benefits.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

---

**Key strategic aims of each business strand:**

<b>RE Today Services:</b>	Be the 'provider of choice' for excellent teaching support for religious and worldviews Education and values work in schools throughout the UK, working with SACRE's, funding bodies through consultancy, courses and excellent resources and the provision of resources to academies and academic trusts, all school types and supporting organisations.
<b>NATRE:</b>	To be the best, most supportive, relevant and innovative subject association in the UK providing social networks, communities of understanding, resource provision, advice, guidance, sharing and understanding at affordable prices.
<b>IBRA:</b>	Expand IBRA's work into other countries and reach more people in the UK through partnership working with SPCK, reduce all the costs, increase income and reaching new readers through their sales outlets.
<b>CE:</b>	Expand service provision and product base through partnership working and using excellent management systems.
<b>BJRE:</b>	To be the leading Academic journal for the study and research of Religious Education, increase further into international academic institutes.

**Organisational Aims:**

Significant work has continued during this year to fulfil the organisations aims focusing on four key areas:

1. Increase the engagement and commitment of the Board; auditing to ensure we have the right skills represented that reflect the work and business development of the charity
2. Increase coherent and consistent working approaches and streamlined processes effectively using IT Infrastructure to support staff capacity and work more efficiently. This will be impacted by the completion of the CEMist database, with the full implementation of the software to run the charity.
3. Increase team working, develop the skill and confidence in each team member to fulfil their role.
4. Continue to build the organisational structure to focus on business growth through each of the business strands increasing gross margin, through which the whole of the team is involved and can understand where and how their work fits in to the business development and income generation.

**Business Premises – Kings Norton**

The five year rent review concluded in a contract renewal for the next five years. During the last 12 months the office has been open, and due to the space available we have been able to continue to work safely.

With only 50% capacity of team working in the office it was felt that as the pandemic subsides or is managed, that in time the charity will be office based again. Some members of staff will remain working from home; during the last year we have two additional members of office staff, and we have the capacity for them to work there.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**Financial review**

Incoming resources for the year totalled £1,605,210. These were well distributed between the main income streams, Subscription and NATRE membership income totalled £290,581. Consultancy and related fees generated £164,730, Conferences and training generated £242,568 and income from sale of publications amounted to £267,995. Grants from Trusts amounted to £473,444. Claims under the Coronavirus Job Retention Scheme totalled £63,321.

Resources expended amounted to £1,502,706 in the year. Approximately 50% of this total (£815,875) related to staff costs whilst the balance of expenditure was split between printing of publications, mailings, conferences and other charitable activities.

The net incoming resources for the year after other recognised gains and losses and transfers between funds totals £201,364.

The balance sheet of the charity as at 31 August 2021 shows total funds of £1,017,711. These funds comprise unrestricted funds of £121,687, Restricted funds of £548,491 and endowment funds of £347,533.

Under the terms of a Charity Commission scheme dated 8 August 2002, CE is the trustee of certain endowment funds of the former National Christian Education Council (NCEC). These comprise monies for which the charity has responsibility in a trustee capacity. Income from the CEM New Endowment Fund is to be applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is to be applied for the general purposes of the charity. Details of the movements on the funds can be found in note 20 to the financial statements.

Restricted income funds comprise monies that have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed restrictions. Full details of the restricted income funds can be found in note 21 to the attached accounts together with an analysis of movements in the year.

**Reserves policy**

As it is clear from the foregoing that the charity carries out a wide variety of activities, some of which comprise short term and externally funded pieces of work whilst others comprise longer term commitments requiring significant and ongoing financial investment.

The Trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Board of Trustees is of the opinion that, given the nature of the charity's work, free reserves should equate to between three- and six-months planned expenditure at any point in time (for the financial year 2021/22, this would range from £499,032 to £998,065). The members of the Board of Trustees believe that this level of reserves provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, to furnish adequate working capital to cover core costs and will allow the charity to cope with and respond to unforeseen emergencies whilst specific action plans are implemented.

The current year has been challenging and overheads have been diverted from restricted to unrestricted activity to develop new methods of delivery and to respond to COVID. Because of this the free reserves as at 31<sup>st</sup> August 2021 have dropped below the target and were negative as at the balance sheet date. However, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2024. The Business Plan 2021-22 was rewritten to present a comprehensive overview of the charity, its work for the next financial year, but with a forward vision for the next 5 years to 2026. This was agreed by the Board and is being implemented proactively by the team.

**Articles of Association**

The Articles of Association reflect current charity law and reflect the current purposes and working practices of Christian Education Movement.

**Investment Policy**

The charity has a Reserves policy, Investment Policy and Ethical Investment Policy, all of which are reviewed annually by Trustees. The charity's investments at 31 August 2021 comprised cash deposits of £733 and listed investments with a market value of £678,412. The funds are placed with CCLA in cash deposits, the investment fund (income) and property fund (income).

**Key Management Personnel Remuneration**

The Board of Trustees delegate the day to day management to Zoë Keens the CEO. Her salary is benchmarked against similar positions within the sector and advice taken from recruitment consultants.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2021**

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**Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Christian Education Movement for the purpose of company law, are responsible for preparing the Trustees' Report 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITORS**

Cooper Parry Group Limited have expressed their willingness to continue in office and will be proposed for re-appointment at the Annual General Meeting.

Approved by the Trustees on 9<sup>th</sup> March 2022 and signed on their behalf by:



[Pamela Draycott \(Mar 16, 2022 08:55 GMT\)](#)

Mrs Pamela Draycott

**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Opinion**

We have audited the financial statements of Christian Education Movement for the year ended 31 August 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 31 August 2021, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Opinions on 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT (continued)**

**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees 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 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

**CHRISTIAN EDUCATION MOVEMENT  
(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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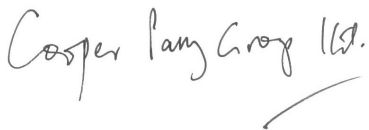
**Auditor's responsibilities for the audit of the financial statements (continued)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Glen Bott FCA

Senior Statutory Auditor  
for and on behalf of:

**Cooper Parry Group Limited**

Chartered Accountants and Statutory Auditor  
Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby DE74 2SA

9<sup>th</sup> March 2022

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>						
Donations and legacies	2	20,489	12,099	-	32,588	13,626
Investments	3	160	16,403	-	16,563	14,823
Charitable activities	4	1,082,615	473,444	-	1,556,059	1,490,440
		-----	-----	-----	-----	-----
<b>Total income</b>		1,103,264	501,946	-	1,605,210	1,518,889
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds		30,194	-	-	30,194	30,810
<b>Charitable activities</b>						
Provision of opportunities for learning		1,138,258	334,254	-	1,472,512	1,463,558
		-----	-----	-----	-----	-----
<b>Total expenditure</b>	5	1,168,452	334,254	-	1,502,706	1,494,368
		-----	-----	-----	-----	-----
<b>Other recognised gains and losses</b>						
Gains on investment assets	14	98,860	-	-	98,860	14,028
		-----	-----	-----	-----	-----
<b>Net income</b>		33,672	167,692	-	201,364	38,549
		=====	=====	=====	=====	=====
<b>Transfer between funds</b>	12	-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		33,672	167,692	-	201,364	38,549
		=====	=====	=====	=====	=====
Fund balances at 1 September 2020		88,015	380,799	347,533	816,347	777,798
		-----	-----	-----	-----	-----
Fund balances at 31 August 2021		121,687	548,491	347,533	1,017,711	816,347
		=====	=====	=====	=====	=====

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

All of the activities of the charitable company are classified as continuing.

The notes on pages 21 to 37 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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	2021 £	2020 £
Income	1,588,647	1,504,066
Expenditure	(1,502,706)	(1,494,368)
<b>Net operating surplus</b>	<u>85,941</u>	<u>9,698</u>
Investment income	<u>16,563</u>	<u>14,823</u>
<b>Net surplus for the year</b>	<u><u>102,504</u></u>	<u><u>24,521</u></u>

The notes on pages 21 to 37 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**BALANCE SHEET**


**FOR THE YEAR ENDED 31 AUGUST 2021**

**Registration Number 04192501**

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Intangible assets	13a		212,448		66,045
Tangible assets	13b		50,353		61,229
Investments	14		679,145		464,819
			941,946		592,093
<b>Current assets</b>					
Stocks	15	117,029		150,717	
Debtors: Amounts falling due within one year	16	82,870		89,550	
Debtors: Amounts falling due after one year	16	12,012		24,025	
Cash at bank and in hand		301,243		298,796	
		513,154		563,088	
<b>Creditors: amounts falling due within one year</b>	17	(399,889)		(288,834)	
			113,265		274,254
<b>Creditors: amounts falling due after more than one year</b>	17		(37,500)		(50,000)
			1,017,711		816,347
<b>Net Assets</b>			1,017,711		816,347
<b>Capital funds</b>					
Endowment funds	20		347,533		347,533
<b>Income funds</b>					
Restricted funds	21		548,491		380,799
Unrestricted funds:					
Designated funds	22		262,801		127,274
General funds	22		(141,114)		(39,259)
			1,017,711		816,347
			1,017,711		816,347

The notes on pages 21 to 37 form part of these financial statements.

These financial statements were approved by the Board of Trustees on the 9<sup>th</sup> March 2022 and are signed on their behalf by:



Pamela Draycott (Mar 16, 2022 08:55 GMT)

Mrs Pamela Draycott  
**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**

**AS AT 31 AUGUST 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	201,364	38,549
Interest received	(16,563)	(14,823)
Decrease / (increase) in stock	33,688	(14,723)
Decrease in debtors	18,693	31,763
Increase / (decrease) in creditors	101,055	(6,982)
Depreciation	14,574	19,268
	<hr/>	<hr/>
<b>Net cash flow from / (used in) operating activities</b>	352,811	53,052
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	16,563	14,823
Purchase of fixed assets	(150,101)	(34,175)
Loss on disposal of fixed assets	-	398
Purchase of investments	(115,466)	(209,535)
Proceeds from sale of investments	-	245,535
Gains on investment assets	(98,860)	(14,028)
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	(347,864)	3,018
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank Loan received	-	50,000
Bank Loan repaid	(2,500)	-
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	(2,500)	50,000
	<hr/>	<hr/>
<b>Net increase in cash and cash equivalents</b>	2,447	106,070
<b>Cash and cash equivalents at 1 September 2020</b>	298,796	192,726
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 August 2021</b>	<u>301,243</u>	<u>298,796</u>
	<hr/>	<hr/>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	301,243	298,796
	<hr/>	<hr/>
<b>Cash and Cash equivalents at 31 August 2021</b>	<u>301,243</u>	<u>298,796</u>
	<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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**1 Accounting policies**

**1.1 Accounting convention**

Christian Education Movement is a registered company limited by guarantee with registered charity status, in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income recognition**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services or where they are given towards the furtherance of specific activities, but as donations where the funds are given in response to an appeal or with the greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**1.3 Expenditure recognition**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered. Resources expended comprise the following:

- The cost of generating funds represents staff costs incurred in generating grants and donated income.
- The costs of charitable activities comprise expenditure on providing opportunities for learning about the Christian faith particularly to children and young people and those engaged in their development. The costs include the direct and the indirect (or support) costs associated with these activities.
- Support costs represent indirect charitable expenditure. In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.
- Governance costs comprise the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% on a straight line basis
Office equipment	33% on a straight line basis
Fixtures and fittings	10% on a straight line basis

All tangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease

**1.6 Investments**

Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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**1.7 Stock and work in progress**

Stocks consist of publications and are valued at the lower of cost and net realisable value with provision being made for any obsolete or damaged goods, and regular review of stock items to ensure that holding cost is in line with this policy. The Board regularly reviews its policy on the write-down of stock.

**1.8 Pensions**

A certain number of the charity's employees are members of defined contribution pension schemes to which the charity makes contributions based on a fixed proportion of pensionable salary. The attributable pension costs included in the financial statements represent the contributions payable to such schemes in respect of the accounting period.

Retirement benefits to some of the employees of the Charity are provided by the Teachers' Pension Scheme ("TPS"). This is a defined benefit scheme. The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

**1.9 Funds**

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Special trust funds comprise monies for which the charity has responsibility in trustee capacity. Income from the CEM New Endowment Fund is credited to restricted income funds and applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is credited to general funds and applied for the general purposes of the charity.

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside by the Board of Trustees out of unrestricted general funds for specific purposes or projects.

**1.10 Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software	20% on a straight line basis
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All intangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.11 Financial Instruments**

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value. Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.12 Going Concern**

At the time of signing the accounts, the Trustees have considered the effect of the Coronavirus on the going concern position, and consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of business generation, income and funding secured with key partners. Development of the online learning provision and trading performance has continued to exceed budget in the period to 31<sup>st</sup> December 2021. The charity continues to hold significant cash reserves. Although the charity held negative unrestricted reserves as at the balance sheet date, the charity has significant designated reserves and the current business plan contains an expectation that the unrestricted reserves will revert to a positive balance by 31<sup>st</sup> August 2024.

The latest forecast to 31<sup>st</sup> August 2022 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

<b>2 Donations and legacies</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Donations and gifts	375	12,099	12,474	9,963
Legacies Receivable	20,114	-	20,114	3,663
	<u>20,489</u>	<u>12,099</u>	<u>32,588</u>	<u>13,626</u>
Total 2020	<u>1,756</u>	<u>11,870</u>	<u>13,626</u>	
<b>3 Investment income</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Income from listed investments	160	16,403	16,563	14,670
Interest receivable	-	-	-	153
	<u>160</u>	<u>16,403</u>	<u>16,563</u>	<u>14,823</u>
Total 2020	<u>3,050</u>	<u>11,773</u>	<u>14,823</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

<b>4</b>	<b>Income from charitable activities</b>			
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>
				<b>Total 2020 £</b>
	In furtherance of the charity's objectives	1,082,615	473,444	1,556,059
		<u>          </u>	<u>          </u>	<u>          </u>
	Total 2020	1,120,786	369,654	1,490,440
		<u>          </u>	<u>          </u>	<u>          </u>

Included within income relating to in furtherance of charity's objectives are the following:

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<i>Unrestricted funds</i>				
Grants from UK Government	63,321	-	63,321	58,040
Subscriptions & Membership	290,581	-	290,581	274,385
Consultancy and related fees	164,730	-	164,730	302,197
Conferences and seminars	242,568	-	242,568	210,554
Royalties and other income	53,420	-	53,420	57,233
Income from sales of publications	267,995	-	267,995	218,377
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,082,615	-	1,082,615	1,120,786
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Restricted funds</i>				
Grants from trusts and businesses	-	473,444	473,444	369,654
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,082,615	473,444	1,556,059	1,490,440
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Grants from the UK Government represent monies received in relation to the Coronavirus Job Retention Scheme.

Subscriptions represent monies received from subscribers in return for termly mailings of RE Today magazine and the appropriate curriculum book i.e. primary or secondary publications.

Membership represents the NATRE membership monies, in which members receive the RE Today magazine, curriculum books as a termly mailing but can additionally benefit from monthly e-newsletters, free and discounted courses and RE Today resources and the annual NATRE conference. This is a monthly offer, not termly as with the subscriptions.

Mailings for academic interest entitle the subscriber to a copy of the British Journal for Religious Education. This publication is also available within NATRE membership and RE Today subscriptions.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

<b>5</b>	<b>Total resources expended</b>				
		<b>Staff costs £</b>	<b>Depreciation £</b>	<b>Other costs £</b>	<b>Total 2021 £</b>
					<b>Total 2020 £</b>
	<b>Expenditure on raising funds</b>	27,871	-	2,323	30,194
	<b>Charitable activities</b>				
	Provision of opportunities for learning				
	Direct costs (note 6)	319,656	-	398,788	718,444
	Support costs (note 7)	468,348	14,574	256,698	739,620
	Governance costs (note 8)	-	-	14,448	14,448
		<u>815,875</u>	<u>14,574</u>	<u>672,257</u>	<u>1,502,706</u>
					<u>1,494,368</u>

Of the total expenditure of £1,502,706 (2020: £1,494,368), £1,168,452 (2020: £1,090,937) is allocated to unrestricted funds and £334,254 (2020: £403,431) is allocated to restricted funds.

<b>6</b>	<b>Direct costs</b>		<b>2021 £</b>	<b>2020 £</b>
	Other direct costs comprise:			
	<b>Unrestricted funds</b>			
	Project advisers, staff travel and other expenses		6,219	52,167
	Production of publications and other project expenditure		241,244	181,110
			<u>247,463</u>	<u>233,277</u>
	<b>Restricted funds</b>		151,325	167,824
			<u>398,788</u>	<u>401,101</u>

<b>7</b>	<b>Support costs</b>		<b>2021 £</b>	<b>2020 £</b>
	Premises and related costs		63,304	62,225
	Stationery, postage, telephone and related costs		20,089	20,633
	Other costs		173,305	167,354
			<u>256,698</u>	<u>250,212</u>

Other costs of £173,305 (2020: £167,354) comprise expenditure relating to computer maintenance, repairs and renewals, other premises expenses, accountancy support, bank and related charges incurred during the year.

<b>8</b>	<b>Governance costs</b>		<b>2021 £</b>	<b>2020 £</b>
	Legal and professional fees		6,448	13,898
	Audit fees		8,000	9,630
	Board of Trustees' and Members' of Committee expenses		-	1,167
			<u>14,448</u>	<u>24,695</u>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. None of the trustees were reimbursed travelling expenses (2020: Six were reimbursed £1,167).

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Chief Executive	1	1
PA to Chief Executive	1	1
Business Development Director	1	1
Advisers	5	5
Publications & Marketing	7	7
Support staff	7	6
	<u>22</u>	<u>21</u>

**Employment costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	659,370	645,271
Social security costs	62,431	59,155
Other pension costs	94,074	92,296
	<u>815,875</u>	<u>796,722</u>

No employees received employee benefits (excluding employer pension contribution) in excess of £60,000.

The number of staff to whom retirement benefits are accruing under money purchase schemes is 17 (2020:17).

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £161,770 (2020: £159,865).

**11 Taxation**

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

**12 Transfers**

No transfers (2020: £53,042) were made from unrestricted funds to restricted funds to contribute to projects undertaken by the charity in connection with the specified activities.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

**13a Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 September 2020	66,045	66,045
Transferred to tangible fixed assets	-	-
Additions	146,403	146,403
	<hr/>	<hr/>
At 31 August 2021	212,448	212,448
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 September 2020	-	-
Charge for the year	-	-
	<hr/>	<hr/>
At 31 August 2021	-	-
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 August 2021	212,448	212,448
	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2020	66,045	66,045
	<hr/> <hr/>	<hr/> <hr/>

**13b Tangible fixed assets**

	Office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 September 2020	44,620	109,008	153,628
Transferred from intangible fixed assets	-	-	-
Additions	3,698	-	3,698
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2021	48,318	109,008	157,326
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 September 2020	40,985	51,414	92,399
Charge for the year	3,673	10,901	14,574
On disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2021	44,658	62,315	106,973
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 August 2021	3,660	46,693	50,353
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2020	3,635	57,594	61,229
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**14 Fixed asset investments**

	<b>CCLA Investment Funds £</b>	<b>CCLA Deposit Funds £</b>	<b>Total £</b>
Market value at 1 September 2020	464,086	733	464,819
Additions at cost	115,466	-	115,466
Disposal proceeds	-	-	-
Change in value in the year	98,860	-	98,860
	<hr/>	<hr/>	<hr/>
Market value at 31 August 2021	678,412	733	679,145
	<hr/>	<hr/>	<hr/>
Historical cost:			
At 31 August 2021	466,527	729	467,256
	<hr/>	<hr/>	<hr/>
At 31 August 2020	351,062	729	351,791
	<hr/>	<hr/>	<hr/>

**15 Stocks**

	<b>2021 £</b>	<b>2020 £</b>
Stocks of publications for resale	117,029	150,717
	<hr/>	<hr/>
	117,029	150,717
	<hr/>	<hr/>

**16 Debtors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	60,059	54,945
Other debtors	-	1,300
Prepayments and accrued income	22,811	33,305
	<hr/>	<hr/>
	82,870	89,550
	<hr/>	<hr/>

**Debtors: amounts falling due after one year**

	<b>2021 £</b>	<b>2020 £</b>
Other debtors	12,012	24,025
	<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

<b>17</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b> £	<b>2020</b> £
	Trade creditors	42,559	13,820
	Taxes and social security costs	16,116	16,215
	Other creditors	10,983	6,822
	Accruals	138,185	130,400
	Deferred income	182,046	121,577
	Bank Loans and Overdrafts	10,000	-
		399,889	288,834
		399,889	288,834
	<b>Creditors: amounts falling due after more than one year</b>	<b>2021</b> £	<b>2020</b> £
	Bank Loans and Overdrafts	37,500	50,000
		37,500	50,000
		37,500	50,000

The bank loan represents the capital amount repayable for a Coronavirus Bounceback Loan. This facility is provided by Lloyds Bank and supported by the Bounceback Loan Scheme (BBLs), which is managed by the British Business Bank and supported by the UK Government. The loan is repayable over 72 months, with no interest payable and no repayments due for the first 12 months. Thereafter interest is chargeable at 2.5% per annum. A minimum of £2,000 can be repaid at any time during the term with no penalty.

<b>Deferred income movement</b>	<b>2021</b> £
Balance at 1 September 2020	121,577
Incoming resources deferred in the current year	182,046
Less: amounts released	(121,577)
Balance at 31 August 2021	182,046
	182,046

Deferred income represents membership fees of £150,436, and subscriptions of £10,263 received in advance, and training/consultancy fees of £21,347 billed in advance.

**18 Pension costs**

**Teachers' Pension Scheme**

Some of the employees of the charity belong to the Teachers' Pension Scheme for England and Wales. This scheme is a multi-employer defined benefit scheme. The latest actuarial valuation of the TPS related to the period ended 31 March 2016.

There were no outstanding or prepaid contributions at the end of the financial year.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full time teachers and lecturers and part time teachers and lecturers following appointment or a change of contract. All teachers and lecturers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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**18 Pension costs: continued**

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2016. The valuation report was published by the Department for Education on 5 March 2019. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%.

The next valuation result is due to be implemented from 1 April 2023.

A copy of the latest valuation report can be found by on the Teachers' Pension website at <https://www.teacherspensions.co.uk/news/employers/2020/04/teachers-pensions-valuation-report.aspx>

The employer's pension costs paid to TPS in the year amounted to £50,071 (2020 - £45,661).

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

**Defined Contribution Pension Scheme**

CEM also participated in a defined contribution pension scheme. CEM contributed £44,128 (2020: £46,635) in year in respect of 17 employees (2020:17).

**19 Liability of members**

Christian Education Movement is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**20 Endowment funds**

**Current year 2021**

Permanent endowments	Balance at 1 Sep 2020	Movement in funds				Balance at 31 Aug 2021
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	308,683	-	-	-	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>347,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,533</u>

**Prior year 2020**

Permanent endowments	Balance at 1 Sep 2019	Movement in funds				Balance at 31 Aug 2020
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
CE New Endowment Fund	99,148	-	-	209,535	-	308,683
CE Church Building Fund	38,850	-	-	-	-	38,850
	<u>137,998</u>	<u>-</u>	<u>-</u>	<u>209,535</u>	<u>-</u>	<u>347,533</u>

The special trust funds comprise monies for which the charity has a responsibility in a Trustee capacity. On 1 September 2002, in accordance with the terms of a Scheme approved by the Charity Commission, the Trusteeship of the funds was transferred from National Christian Education Council to Christian Education Movement.

The CE New Endowment fund was established to generate income to be applied specifically towards making small grants to young people, from churches, towards residential courses, conferences and holidays. Income generated by the fund is credited directly to be restricted income fund entitled the "Small Grants Fund".

The Christian Education Church Building Fund (formerly known as the Centenary Loan Fund) comprises capital monies to be applied in making interest free loans to churches in membership of the charity to enable them to support the improvement of accommodation for children's and youth work. This Fund no longer functions as a membership organisation due to the changes in the Charity's work, and the defraying of endowed funds is being researched in 2022.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**21 Restricted funds**

**Current year 2021**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2021
	Balance at 1 Sep 2020	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	63,403	17,000	(31,459)	(4,779)	-	<b>44,165</b>
NEW2RE (All Saints)	12,505	20,000	(12,718)	-	-	<b>19,787</b>
NEW2RE (Hockerill)	3,758	6,000	(3,818)	-	-	<b>5,940</b>
ITE Conferences (JT)	9,730	-	(9,500)	6,000	-	<b>6,230</b>
ITE Conferences (KH)	2,607	-	-	-	-	<b>2,607</b>
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	44,015	-	(19,015)	(459)	-	<b>24,541</b>
RE Support Infrastructure (JT)	47,586	-	(20,557)	(6,000)	-	<b>21,029</b>
RE Support Infrastructure (ND)	950	-	(950)	-	-	-
RE Support Infrastructure (SPS)	1,852	-	(4,874)	3,022	-	-
<b>Other Funds</b>						
Primary Membership Support (JT)	2,625	-	(2,250)	-	-	<b>375</b>
Spirited Arts (Westhill)	-	5,600	(4,779)	4,779	-	<b>5,600</b>
IBRA International Fund	35,226	12,099	(27,104)	-	-	<b>20,221</b>
Small Grants Fund	108,451	16,404	(500)	-	-	<b>124,355</b>
Understanding / picturing Islam	1,830	21,905	(9,011)	-	-	<b>14,724</b>
Understanding Unbelief	-	-	(875)	-	-	<b>(875)</b>
Understanding Christianity	21,591	180,855	(76,252)	459	-	<b>126,653</b>
FfTW Prisons project	1,000	-	(1,000)	-	-	-
Strictly RE	2,055	-	-	-	-	<b>2,055</b>
NATRE Leadership Fund (CSTG)	3,343	6,000	-	-	-	<b>9,343</b>
BQiC (Templeton)	-	156,816	(85,459)	-	-	<b>71,357</b>
Primary 1000	-	30,092	(4,345)	-	-	<b>25,747</b>
RE Awareness	-	7,875	(2,875)	-	-	<b>5,000</b>
National Curriculum Symposium	6,522	8,300	-	(3,022)	-	<b>11,800</b>
Anti Racist RE	11,750	-	(11,750)	-	-	-
NATRE Chair	-	8,000	(5,163)	-	-	<b>2,837</b>
RE Plus Environment	-	5,000	-	-	-	<b>5,000</b>
	380,799	501,946	(334,254)	-	-	<b>548,491</b>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**21 Restricted funds (continued)**

**Prior year 2020**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2020
	Balance at 1 Sep 2019	Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	58,403	43,000	(38,000)	-	-	<b>63,403</b>
NEW2RE (All Saints)	-	20,000	(7,495)	-	-	<b>12,505</b>
NEW2RE (Hockerill)	-	6,000	(2,242)	-	-	<b>3,758</b>
ITE Conferences (JT)	17,400	-	(7,670)	-	-	<b>9,730</b>
ITE Conferences (KH)	4,660	-	(2,053)	-	-	<b>2,607</b>
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	5,195	74,850	(36,030)	-	-	<b>44,015</b>
RE Support Infrastructure (JT)	80,546	6,000	(38,960)	-	-	<b>47,586</b>
RE Support Infrastructure (ND)	1,728	-	(778)	-	-	<b>950</b>
RE Support Infrastructure (SPS)	-	3,378	(1,526)	-	-	<b>1,852</b>
<b>Other Funds</b>						
Primary Membership Support (JT)	4,350	4,500	(6,225)	-	-	<b>2,625</b>
Shared Space (Westhill)	3,586	-	(3,586)	-	-	-
Spirited Arts (All Saints)	-	-	(379)	-	-	-
Spirited Arts (Westhill)	37	7,000	(11,890)	4,853	-	-
IBRA International Fund	45,129	11,871	(21,774)	-	-	<b>35,226</b>
Small Grants Fund	96,679	11,772	-	-	-	<b>108,451</b>
Understanding /Picturing Islam	-	19,905	(18,075)	-	-	<b>1,830</b>
Understanding Unbelief	9,626	-	(15,501)	5,875	-	-
Understanding Christianity	5,252	55,355	(81,180)	23,045	-	-
FFTW Prisons Project	1,000	-	-	-	-	<b>1,000</b>
Strictly RE	1,500	5,000	(4,445)	-	-	<b>2,055</b>
NATRE Leadership Fund (CSTG)	-	10,000	(6,657)	-	-	<b>3,343</b>
BQiC (Templeton)	-	58,135	(81,180)	23,045	-	-
Primary 1000	2,800	34,884	(53,828)	16,144	-	-
RE Awareness	-	2,875	(6,000)	3,125	-	-
National Curriculum Symposium	-	6,522	-	-	-	<b>6,522</b>
Ant Racist RE	-	12,250	(500)	-	-	<b>11,750</b>
	337,891	393,297	(403,431)	53,042	-	380,799

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**21 Restricted funds (continued)**

**NEW2RE - Early Career Development** is a project which has been designed to support 'Early Careers Teachers' secondary RE teachers to deepen their subject knowledge and teach six religions and other world views with confidence – it is a two year programme which will be delivered through NATRE membership – making it available to all.

**ITE – Jerusalem Trust and CSTG Conferences** – six regional conferences delivered by working in partnership with lecturers on PGCE RE courses and by brokering with other partners to inspire new entrants to the RE teaching profession through inter-varsity day conferences.

**Regional Infrastructure Project** – RE in your Region is a 2-year project to build a national support infrastructure for Religious Education. To achieve this a National RE Ambassador and 10 Regional RE Ambassadors, teachers and educators are supported to champion RE in their regions, supported by the Communications Executive and RE Today. Funding was received to rebuild the website and create the 'Regional Hub' site that will support regional RE activities in each of the 10 regions. Due to COVID and the 2 year funded project a significant amount of work has taken place to review, research and redevelop the project which will be relaunched in September 2022.

**NATRE Leadership** is funding to support teachers in fulfilling their roles in RE leadership beyond the classroom.

**Primary Membership Support – (JT)** this grant provides a silver NATRE membership for grant recipients of the 'Jerusalem Trust RE Grants for Schools Scheme'. The provision was to fund 180 Primary schools.

**Spirited Arts – Westhill** - funds from Westhill Endowment Trust to help invest in promoting the competition and embed the project in schools. It is a unique opportunity for teachers to enable their pupils to express their own religious and spiritual insights through Art, Music and Poetry.

The **IBRA International Fund** receives voluntary giving from individual IBRA readers to provide grants that enable the IBRA International Partners to translate and produce resources to support their local readers.

The **Small Grants Fund** comprises of income earned from endowment fund assets and applied towards making small grants to young people from churches. The provision of needed to be in membership of the charity has been removed. The fund supports attendance at residential courses, conferences, and holidays for young people.

**Understanding Islam / Picturing Islam** will be the second classroom resource in the 'Understanding...' Series. The aim is to transform teaching and learning about Islam in schools in England and Wales, within the safe confines of the RE classroom. It is not simplistic, limiting pupils' learning and misconceptions of Islam, but representative of the diversity of those who follow the Muslim path in the UK today.

**Understanding Christianity** – this funding to enable all schools to access UC through the development of an online learning platform. It is now taught in over 6,500 CofE schools and over 1,200 community schools, both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. RE Today will work to enable all school types to engage with this teaching resource.

**Understanding Christianity – Roll Out to Community Schools** this funding to enable all schools to access UC. RE Today is working collaboratively with funders and UC Accredited Trainers to provide access to all community schools through a £150 subsidy to cover the costs of the training resources and contribute to the cost of the training. During September 2020 and August 2021, 422 Community Schools received training.

**FfTW Prisons Project** – During August 2021, 230 copies of Fresh from The Word were sent to Prison Chaplaincy HQ for distribution to those serving prison sentences.

**Understanding Unbelief – Kent University** (Templeton funding) the aim is to research and map the population of 'unbelievers' beyond atheism, allowing for a variety of configurations of 'unbelief', exploring what people believe *in* not just what they don't believe in. This research will be developed into resources for the RE classroom by RE Today.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**21 Restricted funds (continued)**

**Strictly RE** – CSTG provided a grant to enable ITE and first-time delegates to attend NATRE’s Strictly RE conference by funding a ticket at a discounted rate.

**Anti-Racist RE** – The project is generously supported initially by the Free Churches Group and Methodist Schools. These free project materials are designed to help teachers of RE plan and provide excellent learning in the classroom that encourages pupils to learn about religion and beliefs, racism and prejudice in challenging ways that promote the well-being of all in our richly plural communities.

**BQiC – Templeton** - Will explore ways in which teachers of RE in primary and secondary schools can be encouraged to consider and address multidisciplinary approaches to big questions in RE classrooms. It will do this through print and online resources, and training for teachers.

**Primary 1000 - NATRE** - ‘The Better RE’ 1,000 Primary projects is a NATRE project to support 1000 Primary schools. It works with NATRE exec, Advisers and teachers who refer hard-to-reach schools and provide them with resources and practical solutions, helping them to see improvement swiftly and be able to sustain this in the years to come.

**RE Awareness** – the research, design and development of a three hour course focussed on headteachers, governors and senior leaders who are responsible for the teaching of RE. It will outline the statutory requirements, look at supporting religious literacy in children and young people to help them to flourish in their futures. It is being developed as an online course, in person and with supportive literature.

**National Curriculum Symposium** – this was an in-person two day RE curriculum symposium bringing together 20 members of the professional learning community. It achieved the aim to draw expertise and experience together and take time to discuss issues, challenges and to create best practice in curriculum design that can be shared amongst teachers across the country.

**NATRE Chair** – this is funding enable the Chair of NATRE to fulfil their role in RE leadership beyond the classroom.

**RE Plus Environment** – this supports the development of specific resources for the RE classroom for teaching about the environment.

**22 Unrestricted funds**

**Current year 2021**

	Movement in funds					Balance at 31 Aug 2021 £
	Balance at 1 Sep 2020 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	127,274	-	(14,574)	150,101	-	262,801
<b>General fund</b>	(39,259)	1,103,264	(1,153,878)	(150,101)	98,860	(141,114)
<b>Total</b>	88,015	1,103,264	(1,168,452)	-	98,860	121,687

**Fixed Asset Fund** comprises the net book value of all tangible fixed assets with the exception of any which have restrictions imposed on them.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**22 Unrestricted funds (continued)**

**Prior year 2020**

	Balance at 1 Sep 2019 £	Movement in funds				Balance at 31 Aug 2020 £
		Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed Asset Fund	112,765	-	(18,911)	33,420	-	127,274
<b>General fund</b>	189,144	1,125,592	(1,072,026)	(295,997)	14,028	(39,259)
<b>Total</b>	<b>301,909</b>	<b>1,125,592</b>	<b>(1,090,937)</b>	<b>(262,577)</b>	<b>14,028</b>	<b>88,015</b>

**23 Analysis of net assets between funds**

**Current year 2021**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2021 are represented by:				
Tangible fixed assets	262,801	-	-	262,801
Investments	331,612	-	347,533	679,145
Current assets	(35,337)	548,491	-	513,154
Creditors: amounts falling due within one year	(399,889)	-	-	(399,889)
Creditors: amounts falling due more than one year	(37,500)	-	-	(37,500)
	<b>121,687</b>	<b>548,491</b>	<b>347,533</b>	<b>1,017,711</b>

**Prior year 2020**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2020 are represented by:				
Tangible fixed assets	127,274	-	-	127,274
Investments	117,286	-	347,533	464,819
Current assets	182,289	380,799	-	563,088
Creditors: amounts falling due within one year	(288,834)	-	-	(288,834)
Creditors: amounts falling due more than one year	(50,000)	-	-	(50,000)
	<b>88,015</b>	<b>380,799</b>	<b>347,533</b>	<b>816,347</b>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**24 Commitments under operating leases**

At 31 August 2021 the company had minimum lease payments under non-cancellable operating leases as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Expiry date:		
Within one year	42,500	42,500
Within one to two years	42,500	42,500
Between two and five years	82,788	125,288
	<u>          </u>	<u>          </u>

**25 Related parties**

Certain Trustees subscribed to NATRE membership and paid the full appropriate subscription rate as arising during the year. Trustee expenses are disclosed in Note 9.

One Trustee is a director of SPCK Limited (formerly Lion Hudson), which supplies publications. The expenditure incurred with Lion Hudson Limited in the year was £2,700 (2020 - £21,866). The amount outstanding in creditors with Lion Hudson Limited at the end of the year was £2,700 (2020 – £21,866).

One Trustee is a Trustee of The Westhill Endowment, which provides grant funding for various projects. The funding received from The Westhill Endowment in the year was £8,475 (2020 - £18,375). The amount outstanding in debtors with The Westhill Endowment at the end of the year was £nil (2020 - £nil).

**26 Analysis of changes in net debt**

	<b>2020</b>	<b>Cash Flows</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Borrowings	(50,000)	2,500	(47,500)
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	(50,000)	2,500	(47,500)
	<u>          </u>	<u>          </u>	<u>          </u>
Cash and cash equivalents	298,796	2,447	301,243
	<u>          </u>	<u>          </u>	<u>          </u>
Total net debt	248,796	4,947	253,743
	<u>          </u>	<u>          </u>	<u>          </u>






# CEM - Annual Accounts 2021 - FINAL FOR SIGNING

Final Audit Report

2022-03-16

Created:	2022-03-14
By:	Lorraine Williams (lorraine.williams@christianeducation.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAHAH5gv_E2JDeC-X6FgdLIm21IOWvfzjDhT

## "CEM - Annual Accounts 2021 - FINAL FOR SIGNING" History

-  Document created by Lorraine Williams (lorraine.williams@christianeducation.org.uk)  
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-  Agreement completed.  
2022-03-16 - 8:55:18 AM GMT

**CHRISTIAN EDUCATION MOVEMENT**

England & Wales - Charity number 1086990

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# Accounts

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**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2020**

**Company number: 04192501**  
**Charity number: 1086990**

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**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr Stephen Botham (appointed 16 <sup>th</sup> January 2020) Ms Sarah Lane Cawte Mrs Jane Chipperton Mrs Carole Gallant Mrs Pamela Draycott (Chair) (appointed Chair 15 <sup>th</sup> October 2020) Mrs Julia Grove Mrs Lynda Maddock (appointed 15 <sup>th</sup> October 2020) Mr Philip Leivers (resigned as Chair 15 <sup>th</sup> October 2020) Ms Susan Leslie Mr Norman Richardson Mrs Suzanne Wilson-Higgins
<b>Secretary</b>	Ms Zoë Keens
<b>Charity Number</b>	1086990
<b>Company Number</b>	04192501
<b>Principal Address</b>	5/6 Imperial Court 12 Sovereign Road Birmingham B30 3FH
<b>Websites</b>	<a href="http://www.christianeducation.org.uk">www.christianeducation.org.uk</a> <a href="http://www.retoday.org.uk">www.retoday.org.uk</a> <a href="http://www.natre.org.uk">www.natre.org.uk</a> <a href="http://www.ibraglobal.org">www.ibraglobal.org</a>  We also work closely with: <a href="http://www.rootsontheweb.com">www.rootsontheweb.com</a>
<b>Auditors</b>	Cooper Parry Group Limited One Central Boulevard Blythe Valley Business Park Solihull West Midlands B90 8BG
<b>Bankers</b>	Lloyds Bank plc 43 Irongate Derby DE1 3FT
<b>Solicitors</b>	Pothecary Witham Weld 70 St Georges Square London SW1V 3RD  Veale Wasborough Vizards Barnards Inn 86 Fetter Lane London EC4A 1AD  Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

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CHRISTIAN EDUCATION MOVEMENT  
(A company limited by guarantee)

CONTENTS

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	<b>Page</b>
Trustees' Report	1 - 13
Independent Auditor's Report	14 - 15
Statement of Financial Activities	16
Summary Income and Expenditure Account	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the accounts	20 - 36

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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The members of the Board of Trustees present their report together with the financial statements of Christian Education Movement for the year ended 31 August 2020. The report has been prepared in accordance with Part 8 of the Charities Act 1993 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 21 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" (FRS102) issued in 2015.

**Structure, governance and management**

Christian Education (CE), as the charity is generally known, is a company limited by guarantee (Company Registration No. 04192501 England and Wales) with the formal title of Christian Education Movement. It was incorporated on 2 April 2001 and was registered as a charity on 12 June 2001 (Charity Registration No. 1086990). In the event of the charity being wound up Trustees are required to contribute an amount not exceeding £1.

The conduct of its work is governed by a Memorandum and Articles of Association. The charity brings together different traditions of service, one dating from 1803 when the National Sunday School Union was founded, IBRA which was founded in 1882 and another, which comes via the Student Christian Movement in Schools, from 1892.

The Trustees, who are also the directors for the purpose of company law, who served during the year and up to the date of this report were:

Mr Stephen Botham (appointed 16<sup>th</sup> January 2020)  
Ms Sarah Lane Cawte  
Mrs Jane Chipperton  
Mrs Pamela Draycott (Chair) (appointed 16<sup>th</sup> January 2020, appointed as Chair on 15<sup>th</sup> October 2020)  
Mrs Carole Gallant (Treasurer)  
Mrs Julia Grove  
Mrs Lynda Maddock (appointed 15<sup>th</sup> October 2020)  
Mr Philip Leivers (resigned as Chair on 15<sup>th</sup> October 2020)  
Ms Susan Leslie  
Mr Norman Richardson  
Mrs Suzanne Wilson-Higgins

The Board of Trustees are directors of the charitable company for the purposes of company legislation and Trustees for the purposes of charity legislation. The Board appoints the Chair, Vice-Chair (*vacant position*) and Treasurer of Christian Education.

The Board is ultimately responsible for the charity and meets on a regular basis (four times in 2019-20, one of these a residential meeting – but due to COVID all meetings have been virtual) to review developments and make decisions including approving the Annual Plan with its budget. The Board has appointed the Chair and Treasurer as the Business Planning Group (BPG) to work on a 'between meetings' basis with the Chief Executive. Additionally, there is a Finance Committee - sub-committee and other working groups, in many of which individual Trustees play an active part. The charity sponsors the daily operation of the National Association of Teachers of Religious Education (NATRE) which is separately constituted and led by its own elected Executive.

The Chief Executive is responsible for the day-to-day management of the charity and its work and reports to the Board on a formal basis at meetings, as well as informally in between meetings. All members of staff, some of whom are based in the charity's offices in Kings Norton, Birmingham, and some of whom work remotely from their own homes, are accountable to the Chief Executive.

The Business Planning Group takes responsibility for processing nominations of Trustees. The charity advertises opportunities for voluntary service on committees and the Board in its publications and websites from time to time and makes personal approaches on recommendation. Candidates for service are considered from amongst those working with the charity in other capacities, those whom Trustees and staff encounter in their engagements with the Religious Education, Christian publishing communities and those responding to our recruitment notices.

Trustees are often co-opted to the Board initially and after formal agreement, new Trustees are given an Induction Pack outlining charity policy, strategy and working practices, and each makes a declaration of their eligibility to serve under current legislation. This set of guidance notes for all Trustees is updated periodically as new statements of policy etc. are agreed by the Board.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**Working Relationships**

Throughout the period the charity has had a close working relationship with several organisations including:

- **Culham St Gabriel's (CSTG)**  
RE Today and NATRE have been identified as key suppliers by CSTG and the team work actively to establish ways in which to strengthen and support the whole of the RE community.
- **ROOTS for Churches**  
Christian Education is a partner in a separate charitable company, ROOTS for Churches Limited. Christian Education's Chief Executive serves as a Director of ROOTS for Churches Limited. Every two months ROOTS publish two magazines: one for leaders of activities for children and young people, the other for worship leaders
- **Religious Education Council**  
Christian Education and NATRE are individually members of the Religious Education Council in England and Wales (REC). This is the coalition of professional and faith bodies, RE agencies, Trusts and Foundations with an interest in Religious Education. Every few years one of the Department for Education ministers addresses the Council, which meets at least twice a year.
- **RE Policy Unit**  
RE Today, NATRE and REC work in partnership as the RE Policy Unit. We work together to promote the value of religious education, to ensure that its importance is recognised by all schools, policy makers and the media.
- **Council for Subject Associations – CfSA**  
NATRE is a member of the CfSA and is represented by Zoë Keens as a Board member, and Fiona Moss (CEO – NATRE). CfSA is an umbrella organisation, independent of Government, which represents subject associations. Members of the CfSA benefit from the power of a unified voice, representing Subject Associations in informing educators, policy makers and media about research and professional practice informed approaches to the curriculum, pedagogy, teacher training and professional development.

**Risk management**

The Trustees have a Risk Policy which is reviewed annually in January and the Risk Register which is reviewed on a continual basis to assess the major risks to which the charity is exposed. These relate to five key areas: Governance and Management, Operational, Financial, Environmental – external / internal and Compliance.

The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the governance, operational and business risks faced by the charity effective systems have been put in place to mitigate the risks.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**Objectives and aims**

The Object of the charity is to advance education by promoting lifelong learning in religion and faith for all, as a positive contribution to the wellbeing of society.

The Trustees confirm that they have looked at Charity Commission guidance when setting the Objectives for the charity. The Trustee Board has considered the general guidance on public benefit and to its supplementary guidance on:

"The advancement of education; the advancement of religion; the advancement of human rights, conflict resolution or reconciliation of the promotion of religious or racial harmony or equality or diversity."

Christian Education serves a wide range of people, individuals in their personal faith and those working in education. CE / RE Today provides support, training, research, and curriculum development. In turn our clients, customers and partners contribute ideas and support to the breadth of the work undertaken by CE.

In its work with Religious Education in schools, CE is committed to an equally representative, ecumenical, and multi-faith / non-religious worldviews approach. The flagship service for those working in the field of Religious Education in schools is the termly magazine *Retoday*, the termly curriculum books for primary and secondary teachers – these publications are the foundation that all NATRE membership packages are built on. CE / RE Today works collaboratively with NATRE to support all RE practitioners.

Our core purpose as an organisation is to be a platform and foundation for equipping, supporting, and resourcing human flourishing across the globe through the development and provision of first-class Religious Education services, materials, guidance, and leadership.

**RE Today Services**

A team of five RE Advisers focus their work on the professional development of teachers and are commissioned to advise schools, local authorities, SACREs, dioceses and others. The Advisers are all writers and editors for the charity's RE publications programme, enabling the maximisation of small resources for the benefit of a large percentage of the school population.

During 2019-20 RE Today and NATRE have continued working collaboratively with the REC with the independently funded RE Policy Unit. It has been deemed a significant success with the breadth of project work that has included multiple media initiatives and approaches to government and the DfE. Other Trustees and staff serve on the governance of the REC.

**NATRE**

The charity sponsors the subject teachers' association, the National Association of Teachers of Religious Education (NATRE), providing management services of administration, membership management alongside sales and marketing.

NATRE is a separately constituted organisation that runs autonomously with support provided by working in partnership with CE and RE Today Services. CE works collaboratively with and takes direction from the NATRE steering group to achieve the agreed aims. This is a mutually beneficial partnership that facilitates and enables teachers to have access to excellent knowledge and high-quality resources and advice.

NATRE supports a programme of projects, led by their steering group and executive and with professional service provision by RE Today. NATRE is consulted by the Department for Education, Ofsted, and other agencies, so that they can hear the voice of teachers of RE. NATRE is a member of the Council for Subject Associations (CfSA).

**British Journal of Religious Education (BJRE)**

CE wholly owns and publishes original research papers in the British Journal of Religious Education (BJRE) published under contract by the academic journal specialist Taylor & Francis. BJRE publishes original research papers in print and digitally.

The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. It draws on thoughts and opinions from the International Advisory Board, with a membership of Academics from Universities from across the world.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

---

**Christian Education**

CE supports spiritual and faith development undertaken in the Christian community, especially through the provision of IBRA Bible reading notes and reading lists and through our support for 'ROOTS for Churches'.

CE is a member of Churches Together in Britain and Ireland (CTBI). Christian Education is a Body in Association with CTBI, Churches Together in England (CTE) and Action by Churches Together in Scotland (ACTS).

**International Bible Reading Association (IBRA)**

This work has progressed with the single annual publication '*Fresh from The Word 2020*' (FFTW) which has sold well in 2020; this is edited by Nathan Eddy; the foreword was written by Right Reverend David Wilbourne.

Our UK readers have donated to our IBRA International Fund which assists international partner organisations in making versions of our Bible reading notes available in Africa, India, and the Pacific. IBRA has received legacies in this financial year.

The IBRA website provides accessibility to the daily readings within '*Fresh from The Word*' and encourage readers / visitors to engage with our international community, supported by daily updates on the Facebook pages and Twitter account.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**Achievements and performance**

The following agreed objectives have been continued in 2019-20

- A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services and consultancy
- B. To become more visible in the field as the RE services provider, including the sponsorship and business development of the National Association of Teachers of Religious Education
- C. To encourage Christians to explore and articulate their own beliefs and values
- D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education
- E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams through strategic business development, that will be mutually beneficial to the organisation and community it serves. This will be achieved through the appropriate investment in training, systems, operations, and communications.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**A. To develop best practice in teaching and learning in Religious Education in schools by the provision of pioneering support services**

Our remarkable team of schools RE Advisers, Lat Blaylock, Stephen Pett, Fiona Moss, Angela Hill, and Julia Diamond-Conway have worked with tremendous dedication and commitment to engage and fulfil unique development and project work meet the sudden need of our pandemic hit nation. Working with Chelsey Miller Brown, they have worked incredibly hard to meet the needs of schools and home-schooling parents to support the continuation of pupils teaching and learning by changing resources from being teacher focused to pupil focused. 100's of resources has been made available for all Key Stages.

RE Today has had to rapidly change focus to develop new concepts for teaching alongside products to support all our clients, members, and all schools to help children and young people to continue their education.

During this time, we have continued to win new contracts to work with SACRE's. The Model Agreed Syllabus, written specifically to support leaders and teachers also provides a breadth of Schemes of Work to further help teachers. This product continues to fit both requirement and budgets.

The web shops serving RE Today subscribers and NATRE members continue to support the teachers enabling them to access different high-quality products, provided by RE Today and other agencies.

**Publications**

Our curriculum series – **Inspiring RE** (Primary) and **Explaining Religion and Belief** (Secondary) continue to sell well and the final books in the three year series. The team continue to work exceptionally hard to produce all our publications including *REtoday* magazine.

**Understanding Christianity** (UC) – edited by Stephen Pett, written by Stephen Pett, all the RE Today's Advisers and Helen Matter. The roll out of the training to teach Understanding Christianity in schools has been highly successful and this is now being taught in over 5000 schools, and the roll-out to all community schools is starting with the assumption that this work will continue for the next 5 years.

**Model Agreed Syllabus:** the RE Adviser team have continued to present 'Model Agreed Syllabus' to SACREs that are due to refresh their Locally Agreed Syllabus but have restricted budgets. This continues to be a popular solution and the schools are keen to buy the suite of Schemes of Works that support the syllabus. RE Today have been able to support further through the organisation and management of launch conferences. RE Today now offers two versions of Model Agreed Syllabus (A and B) to provide clients with greater choice.

**Courses and conferences**

RE Today's own one-day courses continue to attract teachers as a result of careful marketing. The team also deliver pupil conferences (primary and secondary), webinars for CPD purposes and support at diocesan and local authority conferences. Course evaluations continue to be excellent from both teachers and pupils at our events.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**B. To become more visible in the field as a RE services provider, including working in partnership with the National Association of Teachers of Religious Education (NATRE)**

The National Association of Teachers of RE is a highly engaged group of teachers including several who, as well as teaching in the classroom and being active within NATRE, are also undertaking higher level study. Ben Wood is Chair of NATRE.

The benefit led NATRE membership has been designed to support teachers at every level of their career and continues to grow with retention levels and member sales increasing. This takes unique team working with NATRE and RE Today / CE and there is excellent collaborative work too that benefits Head teachers, RE Advisers, subject leaders, and teachers, those who are qualified and unqualified in the classroom.

**NATRE Spirited Arts competition** is in its 18th year and the competition to date has attracted over 340,000 participants (averaging 20,000 per year) since 2004. This year we received we have received an increase in entries, 4500 due to schools supporting parents to create Spirited Arts entries at home, using designed learning programmes. We received entries in from as far a-field as Malaysia and Brazil – many reflected the challenges of the global pandemic.

We had entries from pupils aged 3-19 years old, Early Years Foundation Stage (EYFS) and Special Education Needs and Disabilities (SEND). This year pupils sent in artwork, sculpture, poetry, film and music compositions and it, as always was a privilege and a challenge.

**New2RE** - A NATRE initiative continues to support newly qualified secondary RE teachers enabling them to gain from being personally mentored by an experienced RE teacher/leader. A key aim is to enable teachers to develop their own strategies for teaching RE and support them at the start of their careers and has been designed to help them deepen their subject knowledge and teach six religions and other world views with confidence. The offer of 25 places to NQT's for a three-year early career development programme has been made possible through funding from Jerusalem Trust, Sarum St Michael and All Saints Educational Trust.

The provision, during COVID has moved online but many NQT's were focused on the challenges of teaching remotely and supporting pupils in school. We have seen less engagement due to COVID. The annual conference also had to be cancelled.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**C. To encourage Christians to explore and articulate their own beliefs and values.**

**IBRA**

During 2019-20 over 6,000 of FfTW 2020 (Fresh from The Word) copies were printed in English and were also translated in to 14 languages by our 13 IBRA international partners and distributed around the world – this work impacts over 32 countries.

Over 5,000 copies of FfTW 2020 were sold in the UK; it is encouraging to know that this title is of such personal benefit to our readers and partners, our thanks to Nathan Eddy and our team of over 50 international writers, the readings committee, and the steering committee.

The annual Bible reading notes are published under the Monarch imprint, achieving an annual surplus.

Fresh from The Word 2020 was distributed in American Samoa, Western Samoa, and Tokelau. IBRA materials circulate in Cameroon, the Congo, Fiji, Ghana, India, Nigeria, Portugal, and South Africa mostly translated into a local language.

The historical ethos of the IBRA continues in that the UK readership donate to support our international readers and £21,774 was defrayed in grants to cover translation, printing, and distribution costs in eight countries. To ensure that as many partners benefit no grant application is fully funded. The full 100% of donations are distributed.

**ROOTS for Churches**

There are over 15,000 regular users that take printed copies of one or both bi-monthly ROOTS magazines. These provide preparation and training for leaders in adult and all age worship services as well as those working with children and young people. The materials pick up themes from the lectionary readings for the Sunday and are widely used in Anglican, Methodist and Reform church communities. The print offer is reflected in the extensive resources through the website. The printed copies exceed 9000 users, but there are approximately 12,500 active website users.

CE is one of the seven ecumenical partners behind the ROOTS project. It is a separately registered charity directed by Rosemary Nixon. Sample material is available on the website [www.ROOTSontheweb.com](http://www.ROOTSontheweb.com). The back catalogue of worship resources is also available on the website to subscribers via a password.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

Year ended 31 August 2020

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**D. To build partnerships with other agencies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, including with those working in higher education**

**British Journal of Religious Education (BJRE)**

There is a public benefit in CE building partnership with higher education and other bodies engaged in the spiritual, moral, social, and cultural dimensions of education and learning, taking forward the best of pedagogical thinking.

The editorial team is Editor - Professor Julian Stern, York St John's, Deputy Editor - Dr Yonah Matemba, University of the West of Scotland and Assistant Editor – Dr David Lundie, University of Glasgow started. The Editorial Board meets annually but is active throughout the year developing opportunities to further the reach and therefore the benefits to Academics, ITT's, students, and teachers. This is supported by the 'Professional Reflection' section of the RE Today magazine under the editor Geoff Teece.

CE and the Publishers have signed an 'Affiliation Agreement' with the International Seminar on Religious Education and Values (ISREV) for a period of three years – to support its members and broaden the reach and impact of BJRE.

*ISREV is the "The International Seminar on Religious Education and Values" is an association of over 290 religious education scholars from around 34 countries. It includes scholars from various religious traditions, and secular specialists in religious studies and education who meet in session every other year"*

This is acknowledged in the inside front cover of each volume of BJRE.

**E. To monitor expenditure ensuring cost effectiveness, to maintain income levels in our various business streams and grow new income streams, including by appropriate investment in training, systems, and operations**

The investment in 2018-19 in additional skilled staff has increased the capacity of the team and has provided skills and talent that is enabling business growth. Likewise, with external support and continuing development of the new systems the business management is more streamlined and efficient.

Finances have been carefully managed during the uncertainty of the year which has seen a decrease in expenditure through not being able to conduct in person training, savings on venue hire and expenses.

The systems that have been invested in the previous financial year, have also proved invaluable in quickly following government guidelines and closing the offices, and equipping the team to work remotely but still provide a seamless service to our customers.

During lock-down a new product was developed – the 'RE Today Library' site. This was the development site which is sold as a subscription but built to house the content of all RE Today magazines dating back to 2015, with a fully searchable indexed site – which can be translated into 10+ languages. Launched in November 2020.

**Intellectual Property** – Work with VVV (Veale Wasbrough Vizards) on a project by project, case by case requirement to ensure that we are protecting CE / RE Today's IP and copyright on a continuing basis.

**People**

Laura Gallant joined the team on 8 March on a fixed term, part-time contract to provide additional support to the Customer Services Team; shortly afterwards the office was closed for the lock-down, and her role did not qualify for the Job Retention Scheme (Furlough). She re-joined the team in July and her work has been highly valued.

During COVID 16 members of the team were signed up to the Job Retention Scheme and worked closely with their team members to ensure that the charities work would continue but it required 50% of the work force to be working at any one time. Five members of the team remained working throughout to ensure the continuity of the charity – CE is very grateful to Darren Inston - Operations Manager, Parminder Jutla – Bid and Fundraising Manager and Zoë Keens, CEO. Our grateful thanks go to Jan Smith, Finance Manager and Emma Shotter, Finance Assistant for their work supporting the financial security of the charity during this turbulent and unprecedented time.

The team have worked closely and collaboratively during 2019-20 to secure and preserve the work of the charity, sharing their skills, talent and experience to keep the charity stable in the midst of the global pandemic.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**Future Plans**

**COVID-19 Impact since March 2020 - ongoing**

At the date of signing these financial statements, the trustees have considered the effect on the charity with the information available to it, and do not believe that COVID-19 will affect the charity's ability to continue to operate for the foreseeable future.

As with most organisations there have been short term practical difficulties in delivering the charity's business, but we have addressed these and are managing this by:

**Internal Operations**

**Remote Working** – the whole team have been equipped to work remotely, using laptops, and taking required equipment home. The office has a VOIP phone system, so the service delivery is not delayed. The team have full access to software and data required to do their jobs.

To support the team during remote working there was initially a daily 9am team call, to support each team member that was not furloughed and to support each team member to continue to fulfil the service and resource provision of the charity.

**External Service Delivery** – A major part of the charity's work is delivering consultancy and training – RE Today moved all its work to online delivery, changing courses to be delivered virtually, pre-recording sessions and changing teacher focused training to enable it to be provided to parents home-schooling their children.

RE Today also continued their work to support RE on BBC Bitesize – this is a pre-existing client. Client consultancy has been affected by clients furloughing staff. All the RE Advisory work has been hit by COVID, with no face-to-face training provision. There has been an increase in NATRE membership, with new members accessing the breadth of resources available, as well as attracting new visitors to the website. It was decided to make all resources free to access initially.

There has been whole team strategic planning for the need to reduce expenditure, to offset the loss of income, and work closely to support each team member in the work they are undertaking.

Also, like many organisations we continue to utilise government support schemes, including both the Job Retention Scheme and the Coronavirus Bounceback Loan Scheme, to assist the charity in actively managing its finances. However, due to the level of reserves and cash balances held, the security of some of our income streams where there are multi period contracts, and achieving grant funding for project work, we are well placed to continue operating. See the note below regarding Going Concern for further details.

At the start of the March 2020 a PAYE payment holiday was negotiated which helped the financial and cashflow management at these unprecedented times. The deferred payments have been fully settled in accordance with the agreed payment plan.

**Accounting policies - Going Concern**

At the time of signing the accounts, the Trustees have considered the effect of the Coronavirus on the going concern position, and consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and trading performance which exceeds budget in the period to 31<sup>st</sup> December 2020. The charity continues to hold significant cash reserves and is utilising Government support where appropriate. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2021.

The original three year business plan is currently being revised by the executive team and will be presented to the Board of Trustees. The latest forecast to 31<sup>st</sup> August 2022 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

Zoë Keens and the team have continued to work on each element of the business internally and externally; assessing the potential and continued to look for opportunities within each market that each area benefits.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

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**TRUSTEES' REPORT**

Year ended 31 August 2020

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**Key strategic aims of each business strand:**

<b>RE Today Services:</b>	Be the 'provider of choice' for excellent teaching support for religious and worldviews Education and values work in schools throughout the UK, working with SACRE's, funding bodies through consultancy, courses and excellent resources and the provision of resources to academies and academic trusts, all school types and supporting organisations.
<b>NATRE:</b>	To be the best, most supportive, relevant and innovative subject association in the UK providing social networks, communities of understanding, resource provision, advice, guidance, sharing and understanding at affordable prices.
<b>IBRA:</b>	Expand IBRA's work into other countries and reach more people in the UK through partnership working with Lion Hudson, reduce all the costs, increase income and reaching new readers through their sales outlets.
<b>CE:</b>	Expand service provision and product base through partnership working and using excellent management systems.
<b>BJRE:</b>	To be the leading Academic journal for the study and research of Religious Education, increase further into international academic institutes.

**Organisational Aims:**

Significant work has continued during this year to fulfil the organisations aims focusing on four key areas:

1. Change in engagement and commitment of the Board
2. Increase coherent and consistent working approaches and streamlined processes effectively using IT Infrastructure to support staff capacity and work more efficiently – this has been fulfilled during COVID.
3. Increase team working, develop the skill and confidence in each team member to fulfil their role.
4. Continue to build the organisational structure to focus on business growth through each of the business strands increasing gross margin, through which the whole of the team is involved and can understand where and how their work fits in to the business development and income generation.

**Business Premises – Kings Norton**

The business functioned efficiently and effectively in its offices for the first six months of the financial year using the space for training, meetings, day-to-day management of the organisation and as a distribution outlet for all publications and saleable materials. Since March 2020, the office was closed completely for 3 months and opened within government and the charity's health and safety guidelines for COVID safe working.

Negotiations took place with the landlord's management agency for a rent holiday, and reduced service charges. There was a 5 year rent review which did not achieve reduced rents, but a change in payment terms. The service charge negotiation is ongoing.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**Financial review**

Incoming resources for the year totalled £1,518,889. These were well distributed between the income streams, Subscription and NATRE membership income totalled £274,385. Consultancy and related fees generated £302,197, Conferences and training generated £210,554 and income from sale of publications amounted to £218,377. Grants from Trusts amounted to £369,654. Claims under the Coronavirus Job Retention Scheme totalled £58,040.

Resources expended amounted to £1,494,368 in the year. Approximately 50% of this total (£796,722) related to staff costs whilst the balance of expenditure was split between printing of publications, mailings, conferences and other charitable activities.

The net incoming resources for the year after other recognised gains and losses and transfers between funds totals £38,549.

The balance sheet of the charity as at 31 August 2020 shows total funds of £816,347. These funds comprise unrestricted funds of £88,015, Restricted funds of £380,799 and endowment funds of £347,533.

Under the terms of a Charity Commission scheme dated 8 August 2002, CE is the trustee of certain endowment funds of the former National Christian Education Council (NCEC). These comprise monies for which the charity has responsibility in a trustee capacity. Income from the CEM New Endowment Fund is to be applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is to be applied for the general purposes of the charity. Details of the movements on the funds can be found in note 20 to the financial statements.

Restricted income funds comprise monies that have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed restrictions. Full details of the restricted income funds can be found in note 21 to the attached accounts together with an analysis of movements in the year.

**Reserves policy**

As it is clear from the foregoing that the charity carries out a wide variety of activities, some of which comprise short term and externally funded pieces of work whilst others comprise longer term commitments requiring significant and ongoing financial investment.

The Trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Board of Trustees is of the opinion that, given the nature of the charity's work, free reserves should equate to between three- and six-months planned expenditure at any point in time (for the financial year 2020/21, this would range from £459,541 to £919,082). The members of the Board of Trustees believe that this level of reserves provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, to furnish adequate working capital to cover core costs and will allow the charity to cope with and respond to unforeseen emergencies whilst specific action plans are implemented.

The current year has been challenging and overheads have been diverted from restricted to unrestricted activity to develop new methods of delivery and to respond to COVID. Because of this the free reserves as at 31<sup>st</sup> August 2020 have dropped below the target and were negative as at the balance sheet date. However, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2021. The original three year business plan is currently being revised by the executive team and will be presented to the Board of Trustees, with an expectation that the charity will make further progress towards the free reserves requirements, meeting them within a five year timeframe.

**Articles of Association**

The Articles of Association reflect current charity law and reflect the current purposes and working practices of Christian Education Movement.

**Investment Policy**

The charity has a Reserves policy, Investment Policy and Ethical Investment Policy, all of which are reviewed annually by Trustees. The charity's investments at 31 August 2020 comprised cash deposits of £733 and listed investments with a market value of £464,086. The funds are placed with CCLA in cash deposits, the investment fund (income) and property fund (income).

**Key Management Personnel Remuneration**

The Board of Trustees delegate the day to day management to Zoë Keens the CEO. Her salary is benchmarked against similar positions within the sector and advice taken from recruitment consultants.

**CHRISTIAN EDUCATION MOVEMENT**  
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**TRUSTEES' REPORT**

**Year ended 31 August 2020**

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**Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Christian Education Movement for the purpose of company law, are responsible for preparing the Trustees' Report 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITORS**

Cooper Parry Group Limited have expressed their willingness to continue in office and will be proposed for re-appointment at the Annual General Meeting.

Approved by the Trustees on 21st January 2021 and signed on their behalf by:

  
Pamela D Draycott (Jan 21, 2021 09:45 GMT)

Mrs Pamela Draycott

**Chair**

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Opinion**

We have audited the financial statements of Christian Education Movement for the year ended 31 August 2020 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Opinions on 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with legal requirements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT (continued)**  
**TO THE MEMBERS OF CHRISTIAN EDUCATION MOVEMENT**

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees 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 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

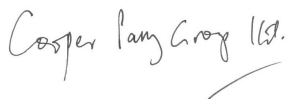
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's Report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA



Senior Statutory Auditor  
for and on behalf of:

**Cooper Parry Group Limited**  
Chartered Accountants and Statutory Auditor  
One Central Boulevard, Blythe Valley Park, Solihull, West Midlands B90 8BG

22<sup>nd</sup> January 2021

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted Funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
<b>Income and endowments from:</b>						
Donations and legacies	2	1,756	11,870	-	13,626	9,233
Investments	3	3,050	11,773	-	14,823	23,095
Charitable activities	4	1,120,786	369,654	-	1,490,440	1,269,557
		-----	-----	-----	-----	-----
<b>Total income</b>		1,125,592	393,297	-	1,518,889	1,301,885
		-----	-----	-----	-----	-----
<b>Expenditure on:</b>						
Raising funds		30,810	-	-	30,810	34,365
<b>Charitable activities</b>						
Provision of opportunities for learning		1,060,127	403,431	-	1,463,558	1,482,326
		-----	-----	-----	-----	-----
<b>Total expenditure</b>	5	1,090,937	403,431	-	1,494,368	1,516,691
		-----	-----	-----	-----	-----
<b>Other recognised gains and losses</b>						
Gains on investment assets	14	14,028	-	-	14,028	7,991
		-----	-----	-----	-----	-----
<b>Net income/(expenditure)</b>		48,683	(10,134)	-	38,549	(206,815)
		=====	=====	=====	=====	=====
<b>Transfer between funds</b>	12	(262,577)	53,042	209,535	-	-
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		(213,894)	42,908	209,535	38,549	(206,815)
		=====	=====	=====	=====	=====
Fund balances at 1 September 2019		301,909	337,891	137,998	777,798	984,613
		-----	-----	-----	-----	-----
Fund balances at 31 August 2020		88,015	380,799	347,533	816,347	777,798
		=====	=====	=====	=====	=====

All income and expenditure relates to continuing activities and represents all gains and losses recognised during the year.

All of the activities of the charitable company are classified as continuing.

The notes on pages 20 to 36 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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	2020 £	2019 £
Income	1,504,066	1,278,790
Expenditure	(1,494,368)	(1,516,691)
<b>Net operating surplus / (deficit)</b>	<u>9,698</u>	<u>(237,901)</u>
Investment income	14,823	23,095
<b>Net surplus / (deficit) for the year</b>	<u>24,521</u>	<u>(214,806)</u>

The notes on pages 20 to 36 form part of these financial statements.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**BALANCE SHEET**

FOR THE YEAR ENDED 31 AUGUST 2020

Registration Number 04192501

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Intangible assets	13a		66,045		41,394
Tangible assets	13b		61,229		71,371
Investments	14		464,819		486,791
			592,093		599,556
<b>Current assets</b>					
Stocks	15	150,717		135,994	
Debtors: Amounts falling due within one year	16	89,550		121,313	
Debtors: Amounts falling due after one year	16	24,025		24,025	
Cash at bank and in hand		298,796		192,726	
		563,088		474,058	
<b>Creditors: amounts falling due within one year</b>	17	(288,834)		(295,816)	
			274,254		178,242
<b>Net current assets</b>					
<b>Creditors: amounts falling due after more than one year</b>	17		(50,000)		-
			816,347		777,798
<b>Net Assets</b>			816,347		777,798
<b>Capital funds</b>					
Endowment funds	20		347,533		137,998
<b>Income funds</b>					
Restricted funds	21		380,799		337,891
Unrestricted funds:					
Designated funds	22		127,274		112,765
General funds	22		(39,259)		189,144
			816,347		777,798
			816,347		777,798

The notes on pages 20 to 36 form part of these financial statements.

These financial statements were approved by the Board of Trustees on the 21st<sup>h</sup> January 2021 and are signed on their behalf by:

Pamela D Draycott  
Pamela D Draycott (Jan 22, 2021 09:45 GMT)

Mrs Pamela Draycott  
Chair

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**

AS AT 31 AUGUST 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net movement in funds	38,549	(206,815)
Interest received	(14,823)	(23,095)
(Increase) in stock	(14,723)	(22,200)
Decrease in debtors	31,763	83,705
(Decrease) / increase in creditors	(6,982)	4,260
Depreciation	19,268	19,311
	<hr/>	<hr/>
<b>Net cash flow from / (used in) operating activities</b>	53,052	(144,834)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	14,823	23,095
Purchase of fixed assets	(34,175)	(36,092)
Loss on disposal of fixed assets	398	-
Purchase of investments	(209,535)	-
Proceeds from sale of investments	245,535	325,000
Gains on investment assets	(14,028)	(7,991)
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	3,018	304,012
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank Loan received	50,000	-
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	50,000	-
	<hr/>	<hr/>
<b>Net increase in cash and cash equivalents</b>	106,070	159,178
<b>Cash and cash equivalents at 1 September 2019</b>	192,726	33,548
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 August 2020</b>	<u>298,796</u>	<u>192,726</u>
	<hr/>	<hr/>
	2020 £	2019 £
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	298,796	192,726
	<hr/>	<hr/>
<b>Cash and Cash equivalents at 31<sup>st</sup> August 2020</b>	298,796	192,726
	<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**1 Accounting policies**

**1.1 Accounting convention**

Christian Education Movement is a registered company limited by guarantee with registered charity status, in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income recognition**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services or where they are given towards the furtherance of specific activities, but as donations where the funds are given in response to an appeal or with the greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**1.3 Expenditure recognition**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered. Resources expended comprise the following:

- The cost of generating funds represents staff costs incurred in generating grants and donated income.
- The costs of charitable activities comprise expenditure on providing opportunities for learning about the Christian faith particularly to children and young people and those engaged in their development. The costs include the direct and the indirect (or support) costs associated with these activities.
- Support costs represent indirect charitable expenditure. In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.
- Governance costs comprise the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% on a straight line basis
Office equipment	33% on a straight line basis
Fixtures and fittings	10% on a straight line basis

All tangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease

**1.6 Investments**

Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**1.7 Stock and work in progress**

Stocks consist of publications and are valued at the lower of cost and net realisable value with provision being made for any obsolete or damaged goods, and regular review of stock items to ensure that holding cost is in line with this policy. The Board regularly reviews its policy on the write-down of stock.

**1.8 Pensions**

A certain number of the charity's employees are members of defined contribution pension schemes to which the charity makes contributions based on a fixed proportion of pensionable salary. The attributable pension costs included in the financial statements represent the contributions payable to such schemes in respect of the accounting period.

Retirement benefits to some of the employees of the Charity are provided by the Teachers' Pension Scheme ("TPS"). This is a defined benefit scheme. The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

**1.9 Funds**

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Special trust funds comprise monies for which the charity has responsibility in trustee capacity. Income from the CEM New Endowment Fund is credited to restricted income funds and applied towards the making of small grants to young people from churches in membership of the charity towards residential courses, conferences and holidays. Income from the Christian Education Church Building Fund is credited to general funds and applied for the general purposes of the charity.

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside by the Board of Trustees out of unrestricted general funds for specific purposes or projects.

**1.10 Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Software	20% on a straight line basis
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All intangible fixed assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

**1.11 Financial Instruments**

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value. Listed investments are included in the financial statements at their market value as at the balance sheet date. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.12 Going Concern**

At the time of signing the accounts, the Trustees have considered the effect of the Coronavirus on the going concern position, and consider that the charity will continue to operate for a period of at least 12 months from the date of signing these accounts. This is due to the level of funding already secured with key partners, the further development of the online learning provision and trading performance which exceeds budget in the period to 31<sup>st</sup> December 2020. The charity continues to hold significant cash reserves and is utilising Government support where appropriate. Although the charity held negative unrestricted reserves as at the balance sheet date, the current business plan contains an expectation that these reserves will revert to a positive balance by 31<sup>st</sup> August 2021.

The original three year business plan is currently being revised by the executive team and will be presented to the Board of Trustees. The latest forecast to 31<sup>st</sup> August 2022 indicates that the charity will be able to operate within the facilities available to it over this time period. On that basis the Trustees have prepared these financial statements on a going concern basis.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

2	Donations and legacies	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
	Donations and gifts	756	9,207	9,963	9,233
	Legacies Receivable	1,000	2,663	3,663	-
		<u>1,756</u>	<u>11,870</u>	<u>13,626</u>	<u>9,233</u>
	Total 2019	<u>167</u>	<u>9,066</u>	<u>9,233</u>	
3	Investment income	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
	Income from listed investments	2,897	11,773	14,670	22,824
	Interest receivable	153	-	153	271
		<u>3,050</u>	<u>11,773</u>	<u>14,823</u>	<u>23,095</u>
	Total 2019	<u>11,264</u>	<u>11,831</u>	<u>23,095</u>	

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020

<b>4</b>	<b>Income from charitable activities</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
	In furtherance of the charity's objectives	1,120,786	369,654	1,490,440	1,269,557
	Total 2019	932,170	337,387	1,269,557	

Included within income relating to in furtherance of charity's objectives are the following:

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<i>Unrestricted funds</i>				
Grants from UK Government	58,040	-	58,040	-
Subscriptions & Membership	274,385	-	274,385	240,990
Consultancy and related fees	302,197	-	302,197	106,610
Conferences and seminars	210,554	-	210,554	325,599
Royalties and other income	57,233	-	57,233	61,116
Income from sales of publications	218,377	-	218,377	197,855
	1,120,786	-	1,120,786	932,170
<i>Restricted funds</i>				
Grants from trusts and businesses	-	369,654	369,654	337,387
	1,120,786	369,654	1,490,440	1,269,557

Grants from the UK Government represent monies received in relation to the Coronavirus Job Retention Scheme.

Subscriptions represent monies received from subscribers in return for termly mailings of RE Today magazine and the appropriate curriculum book i.e. primary or secondary publications.

Membership represents the NATRE membership monies, in which members receive the RE Today magazine, curriculum books as a termly mailing but can additionally benefit from monthly e-newsletters, free and discounted courses and RE Today resources and the annual NATRE conference. This is a monthly offer, not termly as with the subscriptions.

Mailings for academic interest entitle the subscriber to a copy of the British Journal for Religious Education. This publication is also available within NATRE membership and RE Today subscriptions.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

<b>5</b>	<b>Total resources expended</b>				
		<b>Staff costs</b>	<b>Depreciation</b>	<b>Other costs</b>	<b>Total</b>
		£	£	£	<b>2020</b>
					<b>2019</b>
					£
	<b>Expenditure on raising funds</b>	28,440	-	2,370	30,810
	<b>Charitable activities</b>				
	Provision of opportunities for learning				
	Direct costs (note 6)	317,706	-	401,101	718,807
	Support costs (note 7)	450,576	19,268	250,212	720,056
	Governance costs (note 8)	-	-	24,695	24,695
		<u>796,722</u>	<u>19,268</u>	<u>678,378</u>	<u>1,494,368</u>
		<u><u>796,722</u></u>	<u><u>19,268</u></u>	<u><u>678,378</u></u>	<u><u>1,494,368</u></u>
					<u><u>1,516,691</u></u>

Of the total expenditure of £1,494,368 (2019: £1,516,691) £1,090,937 (2019: £1,245,495) is allocated to unrestricted funds and £403,431 (2019: £271,196) is allocated to restricted funds.

<b>6</b>	<b>Direct costs</b>		
		<b>2020</b>	<b>2019</b>
		£	£
	Other direct costs comprise:		
	<b>Unrestricted funds</b>		
	Project advisers, staff travel and other expenses	52,167	166,003
	Production of publications and other project expenditure	181,110	201,139
		<u>233,277</u>	<u>367,142</u>
	<b>Restricted funds</b>	167,824	132,626
		<u>401,101</u>	<u>499,768</u>
		<u><u>401,101</u></u>	<u><u>499,768</u></u>

<b>7</b>	<b>Support costs</b>		
		<b>2020</b>	<b>2019</b>
		£	£
	Premises and related costs	62,225	33,867
	Stationery, postage, telephone and related costs	20,633	29,784
	Other costs	167,354	146,736
		<u>250,212</u>	<u>210,387</u>
		<u><u>250,212</u></u>	<u><u>210,387</u></u>

Other costs of £167,354 (2019: £146,736) comprise expenditure relating to computer maintenance, repairs and renewals, other premises expenses, accountancy support, bank and related charges incurred during the year.

<b>8</b>	<b>Governance costs</b>		
		<b>2020</b>	<b>2019</b>
		£	£
	Legal and professional fees	13,898	5,950
	Audit fees	9,630	12,547
	Board of Trustees' and Members' of Committee expenses	1,167	1,858
		<u>24,695</u>	<u>20,355</u>
		<u><u>24,695</u></u>	<u><u>20,355</u></u>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. Six trustees were reimbursed a total of £1,167 travelling expenses (2019: Six were reimbursed £1,858).

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Chief Executive	1	1
PA to Chief Executive	1	1
Business Development Director	1	1
Advisers	5	5
Publications & Marketing	7	5
Support staff	6	7
	21	20
	21	20

**Employment costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	645,271	632,927
Social security costs	59,155	51,923
Other pension costs	92,296	76,095
	796,722	760,945
	796,722	760,945

No employees received employee benefits (excluding employer pension contribution) in excess of £60,000.

The number of staff to whom retirement benefits are accruing under money purchase schemes is 17 (2019:16).

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £159,865 (2019: £181,498).

**11 Taxation**

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

**12 Transfers**

Transfers of £53,042 (2019: £14,558) were made from unrestricted funds to restricted funds to contribute to projects undertaken by the charity in connection with the specified activities. Transfers of £209,535 (2019: £nil) were made from unrestricted funds to endowment funds to restore funds of £209,535 which had been transferred in 2019 to contribute to general activities.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

**13a Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 September 2019	41,394	41,394
Transferred to tangible fixed assets	(754)	(754)
Additions	25,405	25,405
	<hr/>	<hr/>
At 31 August 2020	66,045	66,045
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 September 2019	-	-
Charge for the year	-	-
	<hr/>	<hr/>
At 31 August 2020	-	-
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 August 2020	66,045	66,045
	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2019	41,394	41,394
	<hr/> <hr/>	<hr/> <hr/>

**13b Tangible fixed assets**

	Office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 September 2019	41,798	103,061	144,859
Transferred from intangible fixed assets	-	754	754
Additions	3,577	5,193	8,770
Disposals	(755)	-	(755)
	<hr/>	<hr/>	<hr/>
At 31 August 2020	44,620	109,008	153,628
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 September 2019	32,975	40,513	73,488
Charge for the year	8,367	10,901	19,268
On disposals	(357)	-	(357)
	<hr/>	<hr/>	<hr/>
At 31 August 2020	40,985	51,414	92,399
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 August 2020	3,635	57,594	61,229
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2019	8,823	62,548	71,371
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020

<b>14</b>	<b>Fixed asset investments</b>	<b>CCLA Investment Funds £</b>	<b>CCLA Deposit Funds £</b>	<b>Total £</b>
	Market value at 1 September 2019	441,878	44,913	486,791
	Additions at cost	209,535	-	209,535
	Disposal proceeds	(201,345)	(44,190)	(245,535)
	Change in value in the year	14,018	10	14,028
		<hr/>	<hr/>	<hr/>
	Market value at 31 August 2020	464,086	733	464,819
		<hr/>	<hr/>	<hr/>
	Historical cost:			
	At 31 August 2020	351,062	729	351,791
		<hr/>	<hr/>	<hr/>
	At 31 August 2019	336,835	44,913	381,748
		<hr/>	<hr/>	<hr/>
<b>15</b>	<b>Stocks</b>		<b>2020 £</b>	<b>2019 £</b>
	Stocks of publications for resale		150,717	135,994
			<hr/>	<hr/>
			150,717	135,994
			<hr/>	<hr/>
<b>16</b>	<b>Debtors: amounts falling due within one year</b>		<b>2020 £</b>	<b>2019 £</b>
	Trade debtors		54,945	70,096
	Other debtors		1,300	9,200
	Prepayments and accrued income		33,305	42,017
			<hr/>	<hr/>
			89,550	121,313
			<hr/>	<hr/>
	<b>Debtors: amounts falling due after one year</b>		<b>2020 £</b>	<b>2019 £</b>
	Other debtors		24,025	24,025
			<hr/>	<hr/>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020

17 Creditors: amounts falling due within one year	2020 £	2019 £
Trade creditors	13,820	45,440
Taxes and social security costs	16,215	26,850
Other creditors	6,822	6,035
Accruals	130,400	114,215
Deferred income	121,577	103,276
	<u>288,834</u>	<u>295,816</u>
Creditors: amounts falling due after more than one year	2020 £	2019 £
Bank Loans and Overdrafts	50,000	-
	<u>50,000</u>	<u>-</u>

The bank loan represents the capital amount repayable for a Coronavirus Bounceback Loan. This facility is provided by Lloyds Bank and supported by the Bounceback Loan Scheme (BBLs), which is managed by the British Business Bank and supported by the UK Government. The loan is repayable over 72 months, with no interest payable and no repayments due for the first 12 months. Thereafter interest is chargeable at 2.5% per annum. A minimum of £2,000 can be repaid at any time during the term with no penalty.

Deferred income movement	2020 £
Balance at 1 September 2019	103,276
Incoming resources deferred in the current year	121,577
Less: amounts released	(103,276)
	<u>121,577</u>
Balance at 31 August 2020	<u>121,577</u>

Deferred income represents membership fees of £112,145 and subscriptions of £9,432 received in advance.

**18 Pension costs**

**Teachers' Pension Scheme**

Some of the employees of the charity belong to the Teachers' Pension Scheme for England and Wales. This scheme is a multi-employer defined benefit scheme. The latest actuarial valuation of the TPS related to the period ended 31 March 2016.

As at the start of the financial year the charity owed £104 in respect of outstanding contributions. These were settled during the financial year. There were no outstanding or prepaid contributions at the end of the financial year.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full time teachers and lecturers and part time teachers and lecturers following appointment or a change of contract. All teachers and lecturers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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**18 Pension costs: continued**

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2016. The valuation report was published by the Department for Education on 5 March 2019. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%.

The next valuation result is due to be implemented from 1 April 2023.

A copy of the latest valuation report can be found by on the Teachers' Pension website at <https://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx>

The employer's pension costs paid to TPS in the year amounted to £45,661 (2019 - £31,516).

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

**Defined Contribution Pension Scheme**

CEM also participated in a defined contribution pension scheme. CEM contributed £46,635 (2019: £44,579) in year in respect of 17 employees (2019:16).

**19 Liability of members**

Christian Education Movement is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020

20 Endowment funds

Current year 2020

Permanent endowments	Balance at 1 Sep 2019	Incoming resources	Movement in funds			Investments gains/losses	Balance at 31 Aug 2020
	£		Resources Expended	Transfers	£		£
CE New Endowment Fund	99,148	-	-	209,535	-	308,683	
CE Church Building Fund	38,850	-	-	-	-	38,850	
	<u>137,998</u>	<u>-</u>	<u>-</u>	<u>209,535</u>	<u>-</u>	<u>347,533</u>	

Prior year 2019

Permanent endowments	Balance at 1 Sep 2018	Incoming resources	Movement in funds			Investments gains/losses	Balance at 31 Aug 2019
	£		Resources Expended	Transfers	£		£
CE New Endowment Fund	308,682	-	-	(209,534)	-	99,148	
CE Church Building Fund	38,850	-	-	-	-	38,850	
	<u>347,532</u>	<u>-</u>	<u>-</u>	<u>(209,534)</u>	<u>-</u>	<u>137,998</u>	

The special trust funds comprise monies for which the charity has a responsibility in a Trustee capacity. On 1 September 2002, in accordance with the terms of a Scheme approved by the Charity Commission, the Trusteeship of the funds was transferred from National Christian Education Council to Christian Education Movement.

The CE New Endowment fund was established to generate income to be applied specifically towards making small grants to young people, from churches in memberships of the charity, towards residential courses, conferences and holidays. Income generated by the fund is credited directly to be restricted income fund entitled the "Small Grants Fund".

The Christian Education Church Building Fund (formerly known as the Centenary Loan Fund) comprises capital monies to be applied in making interest free loans to churches in membership of the charity to enable them to support the improvement of accommodation for children's and youth work.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

**21 Restricted funds**

**Current year 2020**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2020	
	Balance at 1 Sep 2019	Incoming resources	Resources Expended	Transfers	Investments gains/losses		
	£	£	£	£	£	£	£
<b>NEW2RE - Early Career Development</b>							
NEW2RE (JT)	58,403	43,000	(38,000)	-	-	-	63,403
NEW2RE (All Saints)	-	20,000	(7,495)	-	-	-	12,505
NEW2RE (Hockerill)	-	6,000	(2,242)	-	-	-	3,758
ITE Conferences (JT)	17,400	-	(7,670)	-	-	-	9,730
ITE Conferences (KH)	4,660	-	(2,053)	-	-	-	2,607
<b>Regional Infrastructure Project</b>							
RE Support Infrastructure (CSTG)	5,195	74,850	(36,030)	-	-	-	44,015
RE Support Infrastructure (JT)	80,546	6,000	(38,960)	-	-	-	47,586
RE Support Infrastructure (ND)	1,728	-	(778)	-	-	-	950
RE Support Infrastructure (SPS)	-	3,378	(1,526)	-	-	-	1,852
<b>Other Funds</b>							
Primary Membership Support (JT)	4,350	4,500	(6,225)	-	-	-	2,625
Shared Space (Westhill)	3,586	-	(3,586)	-	-	-	-
Spirited Arts (Westhill)	37	7,000	(11,890)	4,853	-	-	-
IBRA International Fund	45,129	11,871	(21,774)	-	-	-	35,226
Small Grants Fund	96,679	11,772	-	-	-	-	108,451
Understanding / picturing Islam	-	19,905	(18,075)	-	-	-	1,830
Understanding Unbelief	9,626	-	(15,501)	5,875	-	-	-
Understanding Christianity	5,252	55,355	(39,016)	-	-	-	21,591
FTW Prisons project	1,000	-	-	-	-	-	1,000
Strictly RE	1,500	5,000	(4,445)	-	-	-	2,055
NATRE Leadership Fund (CSTG)	-	10,000	(6,657)	-	-	-	3,343
BQIC (Templeton)	-	58,135	(81,180)	23,045	-	-	-
Primary 1000	2,800	34,884	(53,828)	16,144	-	-	-
RE Awareness	-	2,875	(6,000)	3,125	-	-	-
National Curriculum Symposium	-	6,522	-	-	-	-	6,522
Anti Racist RE	-	12,250	(500)	-	-	-	11,750
	<u>337,891</u>	<u>393,297</u>	<u>(403,431)</u>	<u>53,042</u>		-	<u>380,799</u>

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

**21 Restricted funds (continued)**

**Prior year 2019**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on for specific purposes:

	Movement in funds					Balance at 31 Aug 2019 £
	Balance at 1 Sep 2018 £	Incoming resources £	Resources Expended £	Transfers £	Investments gains/losses £	
<b>NEW2RE - Early Career Development</b>						
NEW2RE (JT)	10,300	84,000	(35,897)	-	-	58,403
NEW2RE (All Saints)	-	4,000	(4,000)	-	-	-
NEW2RE (Sarum St Michael)	-	7,000	(7,000)	-	-	-
NEW2RE (Hockerill)	-	6,000	(6,000)	-	-	-
ITE Conferences (JT)	3,600	16,000	(2,200)	-	-	17,400
ITE Conferences (KH)	-	5,760	(1,100)	-	-	4,660
<b>Regional Infrastructure Project</b>						
RE Support Infrastructure (CSTG)	-	86,150	(53,455)	(27,500)	-	5,195
RE Support Infrastructure (JT)	76,150	75,350	(53,454)	(17,500)	-	80,546
RE Support Infrastructure (ND)	-	1,728	-	-	-	1,728
<b>Other Funds</b>						
Primary Membership Support (JT)	4,200	4,500	(4,350)	-	-	4,350
Shared Space (Westhill)	1,414	2,400	(228)	-	-	3,586
Spirited Arts (All Saints)	379	-	(379)	-	-	-
Spirited Arts (Westhill)	1,837	7,000	(8,800)	-	-	37
IBRA International Fund	51,329	9,065	(15,265)	-	-	45,129
Small Grants Fund	87,036	11,831	(2,188)	-	-	96,679
Understanding /Picturing Islam	-	5,000	(10,594)	5,594	-	-
Understanding Unbelief	-	21,750	(12,124)	-	-	9,626
Understanding Christianity	-	9,750	(4,498)	-	-	5,252
FFTW Prisons Project	-	1,000	-	-	-	1,000
Strictly RE	-	-	(8,500)	10,000	-	1,500
NATRE Leadership Fund (CSTG)	-	-	(11,242)	11,242	-	-
BQIC (Templeton)	-	-	(222)	222	-	-
Primary 1000	-	-	(29,700)	32,500	-	2,800
	236,245	358,284	(271,196)	14,558	-	337,891

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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**21 Restricted funds (continued)**

**NEW2RE - Early Career Development** is a project which has been designed to support newly qualified secondary RE teachers to deepen their subject knowledge and teach six religions and other world views with confidence.

**ITE – Jerusalem Trust and CSTG Conferences** – six regional conferences delivered by working in partnership with lecturers on PGCE RE courses and by brokering with other partners to inspire new entrants to the RE teaching profession through inter-varsity day conferences.

**Regional Infrastructure Project** – RE in your Region is a 2-year project to build a national support infrastructure for Religious Education. To achieve this a National RE Ambassador and 10 Regional RE Ambassadors, teachers and educators are supported to champion RE in their regions, supported by the Communications Executive and RE Today. Funding was received to rebuild the website and create the 'Regional Hub' site that will support regional RE activities in each of the 10 regions.

**NATRE Leadership** is funding to support teachers in fulfilling their roles in RE leadership beyond the classroom.

**Primary Membership Support – (JT)** this grant provides a silver NATRE membership for grant recipients of the 'Jerusalem Trust RE Grants for Schools Scheme'. It covers the cost of 180 Primary or Secondary schools to join as NATRE members and receive all the benefits for their RE department / subject leader. Only non-NATRE members are eligible.

**Shared Space – Westhill** - originally known as Contact Theory, is to support a small NATRE project working in partnership with the University of Bristol, culminating in a residential conference.

**Spirited Arts – All Saints and Westhill** - is an accumulation of funds from All Saints and Westhill Endowment Trust others to be applied towards enabling pupils to express their own religious and spiritual insights through Art, Music and Poetry.

The **IBRA International Fund** receives voluntary giving from individual IBRA readers to provide grants that enable the IBRA International Partners to translate and produce resources to support their local readers.

The **Small Grants Fund** comprises of income earned from endowment fund assets and applied towards making small grants to young people from churches in membership of the charity attending residential courses, conferences, and holidays.

**Understanding Islam / Picturing Islam** will be the second classroom resource in the 'Understanding...' Series. The aim is to transform teaching and learning about Islam in schools in England and Wales, within the safe confines of the RE classroom. It is not simplistic, limiting pupils' learning and misconceptions of Islam, but representative of the diversity of those who follow the Muslim path in the UK today.

**Understanding Christianity** – this funding to enable all schools to access UC. It is now taught in over 4,500 CofE schools and over 500 community schools, both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. RE Today will work to enable all school types to engage with this teaching resource.

**Understanding Christianity – Roll Out to Community Schools** this funding to enable all schools to access UC. It is now taught in over 4,500 CofE schools and nearly 1000 community schools, both school types are acknowledging this as a valuable RE resource that has impacted beyond the RE classroom. RE Today is working collaboratively with funders and UC Accredited Trainers to provide access to all community schools through a £150 subsidy to cover the costs of the training resources and contribute to the cost of the training.

**FTW Prisons Project – Souter Charitable Trust** - funding was attracted to send 1000 free copies of the 'Fresh from The Word' Celebration Edition to prison chaplaincies to provide support to those serving prison sentences.

**Understanding Unbelief – Kent University** (Templeton funding) the aim is to research and map the population of 'unbelievers' beyond atheism, allowing for a variety of configurations of 'unbelief', exploring what people believe *in* not just what they don't believe in. This research will be developed into resources for the RE classroom by RE Today.

**CHRISTIAN EDUCATION MOVEMENT**  
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

**21 Restricted funds (continued)**

**Strictly RE** – CSTG provided a grant to enable ITE and first-time delegates to attend NATRE's Strictly RE conference by funding a ticket at a discounted rate.

**Anti-Racist RE** – The project is generously supported initially by the Free Churches Group and Methodist Schools, These free project materials are designed to help teachers of RE plan and provide excellent learning in the classroom that encourages pupils to learn about religion and beliefs, racism and prejudice in challenging ways that promote the well-being of all in our richly plural communities.

**BQIC – Templeton** - Will explore ways in which teachers of RE in primary and secondary schools can be encouraged to consider and address multidisciplinary approaches to big questions in RE classrooms. It will do this through print and online resources, and training for teachers.

**Primary 1000 - NATRE** - 'The Better RE' 1,000 Primary projects is a NATRE project to support 1000 Primary schools. It works with NATRE exec, Advisers and teachers who refer hard-to-reach schools and provide them with resources and practical solutions, helping them to see improvement swiftly and be able to sustain this in the years to come.

**RE Awareness** – the research, design and development of a three hour course focussed on headteachers, governors and senior leaders who are responsible for the teaching of RE. It will outline the statutory requirements, look at supporting religious literacy in children and young people to help them to flourish in their futures. It is being developed as an online course, in person and with supportive literature.

**National Curriculum Symposium** – we aim to host a two day RE curriculum symposium bringing together 20 members of the professional learning community. The aim is to draw expertise and experience together and take time to discuss issues, challenges and to create best practice in curriculum design that can be shared amongst teachers across the country.

**22 Unrestricted funds**

**Current year 2020**

	Movement in funds					Balance at 31 Aug 2020 £
	Balance at 1 Sep 2019 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed asset fund	112,765	-	(18,911)	33,420	-	127,274
<b>General fund</b>	189,144	1,125,592	(1,072,026)	(295,997)	14,028	(39,259)
<b>Total</b>	301,909	1,125,592	(1,090,937)	(262,577)	14,028	88,015

**Fixed Asset Fund** comprises the net book value of all tangible fixed assets with the exception of any which have restrictions imposed on them.

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**22 Unrestricted funds (continued)**

Prior year 2019

	Movement in funds					Balance at 31 Aug 2019 £
	Balance at 1 Sep 2018 £	Incoming resources £	Resources expended £	Transfers £	Investments gains/losses £	
<b>Designated funds</b>						
Fixed Asset Fund	95,984	-	(19,311)	36,092	-	112,765
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>General fund</b>	304,852	943,601	(1,226,184)	158,884	7,991	189,144
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	400,836	943,601	(1,245,495)	194,976	7,991	301,909
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**23 Analysis of net assets between funds**

Current year 2020

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2020 are represented by:				
Tangible fixed assets	127,274	-	-	127,274
Investments	117,286	-	347,533	464,819
Current assets	182,289	380,799	-	563,088
Creditors: amounts falling due within one year	(288,834)	-	-	(288,834)
Creditors: amounts falling due more than one year	(50,000)	-	-	(50,000)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	88,015	380,799	347,533	816,347
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Prior year 2019

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fund balances at 31 August 2019 are represented by:				
Tangible fixed assets	112,765	-	-	112,765
Investments	348,794	-	137,998	486,792
Current assets	136,167	337,891	-	474,058
Creditors: amounts falling due within one year	(295,817)	-	-	(295,817)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	301,909	337,891	137,998	777,798
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**CHRISTIAN EDUCATION MOVEMENT**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**24 Commitments under operating leases**

At 31 August 2020 the company had minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Expiry date:		
Within one year	42,500	40,041
Within one to two years	42,500	40,041
Between two and five years	125,288	120,123
Over five years	-	38,015
	<u>          </u>	<u>          </u>

**25 Related parties**

Certain Trustees subscribed to RE Subscriptions and paid the full appropriate subscription rate as arising during the year. Trustee expenses are disclosed in Note 9.

One trustee is a director of Lion Hudson Limited, which supplies publications. The expenditure incurred with Lion Hudson Limited in the year was £21,866 (2019 - nil). The amount outstanding in creditors with Lion Hudson Limited at the end of the year was £21,866 (2019 – nil).

**26 Analysis of changes in net debt**

	2019 £	Cash Flows £	2020 £
Long-term Borrowings	-	50,000	50,000
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	-	50,000	50,000
	<u>          </u>	<u>          </u>	<u>          </u>
Cash and cash equivalents	(192,726)	(106,070)	(298,796)
	<u>          </u>	<u>          </u>	<u>          </u>
Total net debt	(192,726)	(56,070)	(248,796)
	<u>          </u>	<u>          </u>	<u>          </u>

# CEM - Annual Accounts 2020 FINAL

Final Audit Report

2021-01-22

Created:	2021-01-21
By:	Lorraine Williams (lorraine.williams@christianeducation.org.uk)
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