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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**  
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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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	Page
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**

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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 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 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 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 Shotton, 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**  
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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**  
**(A company limited by guarantee)**

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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**

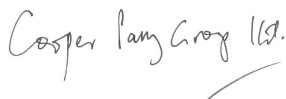
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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>		<b>1,125,592</b>	<b>393,297</b>	<b>-</b>	<b>1,518,889</b>	<b>1,301,885</b>
<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	<b>1,090,937</b>	<b>403,431</b>	<b>-</b>	<b>1,494,368</b>	<b>1,516,691</b>
<b>Other recognised gains and losses</b>						
Gains on investment assets	14	14,028	-	-	14,028	7,991
<b>Net income/(expenditure)</b>		<b>48,683</b>	<b>(10,134)</b>	<b>-</b>	<b>38,549</b>	<b>(206,815)</b>
<b>Transfer between funds</b>	12	<b>(262,577)</b>	<b>53,042</b>	<b>209,535</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(213,894)</b>	<b>42,908</b>	<b>209,535</b>	<b>38,549</b>	<b>(206,815)</b>
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)
	<u>          </u>	<u>          </u>
<b>Net operating surplus / (deficit)</b>	<b>9,698</b>	<b>(237,901)</b>
	<u>          </u>	<u>          </u>
Investment income	14,823	23,095
	<u>          </u>	<u>          </u>
<b>Net surplus / (deficit) for the year</b>	<b>24,521</b>	<b>(214,806)</b>
	<u>          </u>	<u>          </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)	
<b>Net current assets</b>			274,254		178,242
<b>Creditors: amounts falling due after more than one year</b>	17		(50,000)		-
<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

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 21<sup>st</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
----------	------------------------------

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**

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**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	-
	<hr/>	<hr/>	<hr/>	<hr/>
	1,756	11,870	13,626	9,233
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	167	9,066	9,233	
	<hr/>	<hr/>	<hr/>	

**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
	<hr/>	<hr/>	<hr/>	<hr/>
	3,050	11,773	14,823	23,095
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	11,264	11,831	23,095	
	<hr/>	<hr/>	<hr/>	



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

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

4 Income from charitable activities	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
In furtherance of the charity's objectives	1,120,786	369,654	1,490,440	1,269,557
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total 2019	932,170	337,387	1,269,557	
	<u>          </u>	<u>          </u>	<u>          </u>	

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
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,120,786	-	1,120,786	932,170
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Restricted funds</i>				
Grants from trusts and businesses	-	369,654	369,654	337,387
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,120,786	369,654	1,490,440	1,269,557
	<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 2020**

**5 Total resources expended**

	Staff costs £	Depreciation £	Other costs £	Total 2020 £	Total 2019 £
<b>Expenditure on raising funds</b>	28,440	-	2,370	30,810	34,365
<b>Charitable activities</b>					
Provision of opportunities for learning					
Direct costs (note 6)	317,706	-	401,101	718,807	828,001
Support costs (note 7)	450,576	19,268	250,212	720,056	633,970
Governance costs (note 8)	-	-	24,695	24,695	20,355
	<u>796,722</u>	<u>19,268</u>	<u>678,378</u>	<u>1,494,368</u>	<u>1,516,691</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.

**6 Direct costs**

	2020 £	2019 £
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>

**7 Support costs**

	2020 £	2019 £
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>

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.

**8 Governance costs**

	2020 £	2019 £
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>

**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:

	2020 Number	2019 Number
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
	<hr/> 21	<hr/> 20
	<hr/> <hr/>	<hr/> <hr/>

**Employment costs**

	2020 £	2019 £
Wages and salaries	645,271	632,927
Social security costs	59,155	51,923
Other pension costs	92,296	76,095
	<hr/> 796,722	<hr/> 760,945
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	288,834	295,816
	<hr/>	<hr/>
<b>Creditors: amounts falling due after more than one year</b>	<b>2020 £</b>	<b>2019 £</b>
Bank Loans and Overdrafts	50,000	-
	<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 (BLS), 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)
	<hr/>
Balance at 31 August 2020	121,577
	<hr/>

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 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	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>

**Prior year 2019**

Permanent endowments	Balance at 1 Sep 2018	Movement in funds				Balance at 31 Aug 2019
		Incoming resources	Resources Expended	Transfers	Investments gains/losses	
	£	£	£	£	£	£
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
	Balance at 1 Sep 2019	Incoming resources	Resources Expended	Transfers	Investments gains/losses	at 31 Aug 2020
	£	£	£	£	£	£
<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
FfTW 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>-</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 1 Sep 2018	Incoming resources	Resources Expended	Transfers	Investments gains/losses	Balance at 31 Aug 2019
	£	£	£	£	£	£
<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
	<u>236,245</u>	<u>358,284</u>	<u>(271,196)</u>	<u>14,558</u>	<u>-</u>	<u>337,891</u>

**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.

**FfTW 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

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