

# ASSOCIATION OF CHRISTIAN TEACHERS

England & Wales · Charity number 295328

## Details

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**Other names** A C T

**Status** Registered

**Legal form** CIO

**Registered** 1986-10-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 280 Stoops Lane  
Doncaster  
South Yorkshire  
DN4 7JB

**Phone** 07483321643

**Email** [hello@christian-teachers.org.uk](mailto:hello@christian-teachers.org.uk)

**Website** [www.christian-teachers.org.uk](http://www.christian-teachers.org.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH BY SUCH MEANS BEING CHARITABLE AS THE ASSOCIATION MAY DETERMINE IN ACCORDANCE WITH ITS STATEMENT OF FAITH SET OUT IN THE SCHEDULE HERETO

**Activities:** ACT has a national network of local groups; regional training days and national conferences offer faith-based professional development. ACT promotes and safeguards Christian values in education and wider society. The ACT membership magazine and website provide information and encouragement to Christians in education.

## Classification

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

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,120	£47,606	-	-
2024-03-31	£40,157	£49,775	-	-
2023-03-31	£79,665	£48,002	-	-
2022-03-31	£99,738	£42,328	-	-
2021-03-31	£33,443	£24,210	-	-

## Trustees

Name	Role	Appointed
Cristobal Rodriguez-Casado		2023-01-18
David Bedford		2021-11-13
Elizabeth Scott		2023-09-13
Jeffrey John Fair		2020-10-03
Jeremiah Emuchay		2023-06-29
Matthew Coe		2023-09-13
Samuel Brown		2025-07-12
Sandra Yvonne Sutherland		2023-09-13
Titilayo Oluwatudimu		2023-09-13

## Linked charities

- WESLEY CHAPEL DEVELOPMENT TRUST (295328-1)

**ASSOCIATION OF CHRISTIAN TEACHERS**

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# Accounts

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**REGISTERED COMPANY NUMBER: 02056400 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 295328**

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
ASSOCIATION OF CHRISTIAN TEACHERS**

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2024**

The Directors present their report with the financial statements of the charity for the year ended 31 March 2024. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

ACT seeks to advance the Christian faith by such means as the Association may determine in accordance with its Statement of Faith. The Statement of Faith is set out in ACT's Memorandum and Articles of Association.

**ACT's vision is to 'serve, equip and inspire Christians in education'.**

**To serve** pastorally and prayerfully, providing a voice for those in education.

**To equip** by informing and resourcing those who are in education.

**To inspire** by providing a wider focus, encouraging Christians in education.

**To serve:**

- responding to the particular needs of the individual, especially any who consider themselves isolated or unsupported
- identifying areas of potential concern and seeking to resource individual members from within the wider membership to help deal with such concerns
- providing prayer support and identifying prayer needs.

**To equip:**

- providing a Christian focus on key issues affecting the profession
- providing resources to help individuals deal with specific situations (e.g. prayers that can be used when a pupil dies).
- providing resources to enable members to function confidently as Christians in their differing situations.

**To inspire:**

- inspiring individual Christians in education through support, resources, and advocacy - offering a distinctively Christian voice in the public arena on pertinent issues.

The major areas of activity aimed at supporting ACT's members include the provision of:

- a) regular emails encouraging members and providing updates on education
- b) journals three times a year
- c) ACT's website
- d) conferences and seminars.

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ACT provides a public benefit by:

- a) contributing a Christian perspective to the national debate about education
- b) offering a forum for debate and consultation on Christian education with the media
- c) supporting the development of education both in the UK and overseas
- d) providing within a Christian context pastoral support for its members, in whatever role they serve in the world of education, to equip them to be more effective in their respective roles in educational institutions.

In making this statement of public benefit the Directors have had regard to the guidance issued by the Charity Commission.

### **ACHIEVEMENT AND PERFORMANCE Chair's Report**

It has been great to see how the Lord has blessed the work of ACT over the last 12 months and we have seen many encouragements during this time.

ACT has continued to attract new members as the profile and reach of the organisation has grown. Regular media appearances by Lizzie Harewood, our Executive Officer, have helped with this, along with the positive news shared through word of mouth and the development of our online community, championed by Jo Boorne, our Administration and Development Officer.

Our Board continues to meet regularly in both formal meetings, and in smaller sub committees to help discuss and develop the work of the organisation. I am so grateful for the wide ranging expertise and backgrounds represented, and it has been great to see each member bringing their own skills and knowledge to bear.

Our focus continues to be across the three areas of connect, resource and influence.

In connect, we piloted the first two Faithful Foundations groups which offered teachers from across the country opportunities to discuss what it means to live our faith in schools. Our first local meet-ups were organised and the scope of the platform has continued to grow. Online events have continued to be popular with talks on topics like AI, mental health support in schools and how to have challenging conversations in Christian leadership. We have also considered more deeply what it means to partner with other organisations involved in supporting Christian education. This includes work with the Christian Leaders in Education network that was brought together in 2024. With the launch of a new App, we hope that it will be even easier for Christians involved in education to connect with, and encourage each other.

In the area of resource, our termly journal continues to be very popular and it is a joy to be able to showcase some of the work the Lord is doing through our members, as well as to consider in more detail contemporary issues. The podcasts remain a great resource and we are grateful to those who have brought their expertise to our ears across a variety of different themes.

As the profile of ACT has grown, so have opportunities for Lizzie to speak into the public domain and influence national conversations. As well as being a regular contributor in

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Christian publications, Lizzie has submitted crucial documentation in areas such as the recent curriculum review. We also continue to lobby for the rights of Christian educators as the government considers its legislation and guidance for teachers in RSE, transgender rights and the new Education Bill.

We continue to strengthen communication with our members, using regular updates and briefing documents to keep people informed. While use of the online platform remains low, there are always opportunities for our members to reach out to the team, seek guidance, ask questions and be signposted to resources. We were greatly encouraged by the money raised in our first annual appeal and grateful to those the Lord used to provide further support for ACT financially.

Prayer remains at the heart of our ministry and I am grateful to Jeremiah Emuchay for his faithfulness in producing weekly prayer points, as well as the pull out prayer pages for the Journal. It is great to see new faces at each of our half termly prayer meetings, and I encourage all those available to join.

We continue to work closely with TISCA, The Christian Institute, The Christian Schools Trust, Christian Concern, Christian Medical Fellowship, UCCF and Transform Work. We further continue to meet regularly as part of the Religious Education Council, Christian Coalition for Education and with Pray for Schools. All of these are rich sources of both encouragement and ministry and enable us to be a relevant voice and provider of good information and resources to our members.

We commend our reports to you, and ask that you consider partnering with us, prayerfully, and practically so that The Lord's name is honoured throughout the world of education. Please do join us in London at the AGM for more information and to demonstrate your on-going support.

Mr David M Bedford  
Chair of ACT

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## **FINANCIAL REVIEW**

### **Investment policy and objectives**

Under the Memorandum and Articles of Association, ACT has power to invest the Association's funds in any way the Board of Directors wishes. The Board takes the view that any investment made by ACT must be in accordance with the Association's Christian beliefs, aims and objectives.

### **Reserves policy**

The ACT AGM on 18 November 2006 voted to approve the following Reserves Policy:

The Board should seek to maintain reserves equivalent to twelve weeks of unrestricted expenditure (free reserves).

This policy will be reviewed annually by the ACT Board of Directors. Any resolutions to change this policy will be brought to an AGM for consideration.

## **FINANCIAL REVIEW**

The Association received during the year income of £45,120 (2024: £40,157). Expenditure for the year was £47,606 (2024: £49,775), a deficit of £2,486 (2024: deficit of £9,618) during the year. The total funds carried forward at 31 March 2025 were £113,111 (2024: £115,597) of which £9,503 (2024: £9,503) were restricted funds.

## **FUTURE PLANS**

In 2025/26 ACT will continue to work in three main areas:

- Increase membership and support to help ensure the long term financial stability of the organisation
- Increase active engagement of members through access to original content e.g. podcasts, and attendance at events
- Increase the Christian voice for education in England.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Association of Christian Teachers (ACT) is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 18 September 1986 (amended to allow for current governance by special resolution on 7 June 1997, 20 November 2004, 19 November 2005, 14 November 2020).

ACT is registered as a charity with the Charity Commission. The charity is a nondenominational Christian membership organisation open to anyone over the age of 18 years.

In the event of the charity winding-up, ACT members agree to contribute up to £1.

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### **Recruitment and appointment of new Directors**

Members of the ACT Board are Directors of the Company and Trustees of the Charity, and there are no other Directors or Trustees.

The Directors of the Company and Trustees of the Charity during the year are recorded overleaf.

As set out in the Memorandum and Articles of Association, one third of the Directors, as at the AGM, shall retire from office. A retiring Director is eligible for re-election. A Director who has served continuously for seven years may not be eligible for re-election for a period of a year. Article 30 in our Memorandum and Articles of Association allows the Directors, with certain restrictions, to appoint new Board members between AGM's. Any person so appointed serves until the following AGM, when he or she will then be eligible for election.

Only Full Members of ACT and Associate Members who are currently members of the Board of Directors who are present at the ACT Annual General Meeting (or who have sent an authorised proxy) can vote for candidates standing for election to ACT's Board of Directors. Voting is done by secret ballot with all voters having one vote per vacancy on the Board.

### **Organisational structure**

The Board of Directors meets regularly to monitor the work and plan the future direction of ACT. All Directors are expected to attend all meetings. The Directors met six times during the year, all except two fully online.

### **Induction and training of new directors**

The Directors of ACT have the responsibility for providing strategic leadership and direction for the charity and ensure ACT is well led and managed. In order to fulfil their responsibilities, ACT Directors are encouraged to attend appropriate internal and external training events where these will help them, as individuals, to undertake their role within the organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Related parties**

ACT works co-operatively with a variety of other organisations (whether Christian or non-Christian) providing this:

- a) does not bring dishonour to God;
- b) does not undermine the credibility, mission and purpose of the Christian Church;
- c) advances ACT's charitable aims; and
- d) is deemed by the Board not to damage strategically the Association's reputation and/or compromise its ability to carry out its core functions.

During the year ACT has worked with or been part of Pray for Schools, Christian Coalition for Education, the RE Council of England and Wales, Transform Work UK, Evangelical Alliance Education Commission, European Education Christian Alliance (EurECA), TISCA, UCCF, Festive, Christian Institute, Christian Concern, Christian Schools Trust (CST), London Institute of Contemporary Christianity (LICC), Transforming Lives for Good (TLG),

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Affinity, Good News For Everyone (formerly Gideons), Christian Values in Education Project (CVE) and others.

On 24 April, 2025 the Charity Commission confirmed that the conversion of ACT from a Charitable Company to a Charitable Incorporated Organisation (CIO) had been successful with the public records at both Companies House and the Charity Commission being updated. The revised governing document submitted with the application was approved and is active from that date. This change of status has been communicated to both the Association bankers and HMRC but no further action is required.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02056400 (England and Wales)

**Registered Charity number**

295328

**Registered office**

280 Stoops Lane  
Bessacarr  
Doncaster  
DN4 7JB

**Directors:**

David Bedford – elected November 2022, re-elected November 2024

Jeff Fair – appointed October 2020, elected November 2020, re-elected November 2023

Peter Gregory – appointed January 2020, elected November 2020, re-elected November 2023

Nigel McQuoid – appointed May 2021, elected November 2021, retired November 2024

Christobal Rodriguez-Casado – appointed January 2023, elected November 2023, re-elected, November 2024

Jeremiah Emuchay – appointed June 2023, elected November 2023

Titilayo Oluwatudimu – appointed September 2023, elected November 2023

Elizabeth Scott – appointed September 2023, elected November 2023

Sandra Sutherland – appointed September 2023, elected November 2023

Matthew Coe – appointed September 2023, elected November 2023

**Executive Officer:**

Elizabeth Harewood

**Administrator & Development Officer:**

Jo Boorne

**Independent Examiner:**

Graham Vince

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of Directors on 24 September 2025 and signed on its behalf by

**D Bedford**

D Bedford – Director

**Independent examiner's report to the directors of Association of Christian Teachers ('the Company')**

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's directors of the Company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Use of my report**

This report is made solely to the charity's directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the charity's directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's directors as a body, for my independent examination work, for this report, or for the opinions I have formed.

Name: Graham Vince

Address: 4 Alison Road, Church Stretton, Shropshire, SY6 7AT

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
For the Year Ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND EXPENDITURE FROM</b>					
Donations and legacies	3	39,078	0	39,078	34,692
				0	
<b>Charitable activities</b>					
Membership income	5	1,320	0	1,320	1,320
Member seminars	5	300	0	300	586
Website	5	1,285	0	1,285	380
Investment income	4	3,137	0	3,137	3,179
<b>Total</b>		<b>45,120</b>	<b>0</b>	<b>45,120</b>	<b>40,157</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Membership support		47,606	0	47,606	48,775
Charitable grants (overseas fund)		0	0	0	1000
<b>Total</b>		<b>47,606</b>	<b>0</b>	<b>47,606</b>	<b>49,775</b>
<b>NET INCOME/(EXPENDITURE)</b>					
		(2,486)	0	(2,486)	(9,618)
Transfers between funds	15	0	0	0	0
<b>Net movement in funds</b>		<b>(2,486)</b>	<b>0</b>	<b>(2,486)</b>	<b>(9,618)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>106,094</b>	<b>9,503</b>	<b>115,597</b>	<b>125,215</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>103,608</b>	<b>9,503</b>	<b>113,111</b>	<b>115,597</b>

The notes form part of these financial statements

Statement of financial position  
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors	12	1,644		1,644	1,560
Cash at bank		105,684	9,503	115,187	118,877
<b>Total</b>		<u>107,328</u>	<u>9,503</u>	<u>116,831</u>	<u>120,437</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(1,520)	0	(1,520)	(1,320)
<b>NET CURRENT ASSETS</b>		<u>105,808</u>	<u>9,503</u>	<u>115,311</u>	<u>119,117</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>105,808</u>	<u>9,503</u>	<u>115,311</u>	<u>119,117</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(2,200)	0	(2,200)	(3,520)
<b>NET ASSETS</b>		<u>103,608</u>	<u>9,503</u>	<u>113,111</u>	<u>115,597</u>
<b>FUNDS</b>					
Unrestricted funds	15	103,608		103,608	106,094
Restricted funds			9,503	9,503	9,503
<b>TOTAL FUNDS</b>				<u>113,111</u>	<u>115,597</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board of Directors and authorised for issue on 24 September 2025 and were signed on its behalf by:

**D Bedford**

D Bedford – Director

**P Gregory**

P Gregory – Director

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**1. LEGAL FORM**

The charity is a company limited by guarantee registered in England and Wales. Its registered office and charity number is as shown on page 4.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the accounts, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the accounts.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**2. ACCOUNTING POLICIES – continued**

**Tangible fixed assets**

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**3. DONATIONS AND LEGACIES**

	2025 £	2024 £
Donations	34,059	29,110
Gift Aid	5,019	5,574
Legacies	0	8
	<u>39,078</u>	<u>34,692</u>

**4. INVESTMENT INCOME**

	2025 £	2024 £
Deposit account interest	3,137	3,179
	<u>3,137</u>	<u>3,179</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2025 £	2024 £
Membership income – Life members’ subscriptions	1,320	1,320
Member seminars	300	586
Website	1,285	380
	<u>2,905</u>	<u>2,286</u>

**6. GRANTS PAYABLE**

	2025 £	2024 £
Charitable grants (overseas fund)	0	1,000

The total grants paid to institutions during the year was as follows:

Other grants	<u>0</u>	<u>1,000</u>
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**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Membership support	41,221	603	1,276	<u>43,100</u>

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(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**8. NET INCOME/EXPENDITURE**

Net income/(expenditure) is stated after charging/(crediting)

	2025 £	2024 £
Independent Examination fee	200	-
	200	-

**9. DIRECTORS' REMUNERATION AND BENEFITS**

There were no directors' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024

**Directors' expenses**

	2025 £	2024 £
Directors' expenses	1,023	1,335
	1,023	1,335

A total of 8 (2023: 8) directors were paid throughout the financial year. These expenses were reimbursements for travel and other administrative expenses

**10. STAFF COSTS**

	2025 £	2024 £
Wages and salaries	30,304	31,786
Other pension costs	1,150	985
	31,454	32,771

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

	2025	2024
Membership support and development	2	2

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Fixtures and fittings £
<b>COST</b>		
At 1 April 2024 and 31 March 2025	0	0
<b>DEPRECIATION</b>		
1 April 2024	0	
31 March 2025		0
<b>NET BOOK VALUE</b>		
At 31 March 2024	0	
At 31 March 2025		0

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

	2025 £	2024 £
Other debtors	448	392
Prepayments	1,196	1,168
	1,644	1,560

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

	2025 £	2024 £
Accruals	200	0
Deferred income	1,320	1,320
	1,520	1,320

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

	2025 £	2024 £
Accruals and deferred income	2,200	3,520
	2,200	3,520

Included in the balance sheet is deferred income relating to life membership subscriptions. These are written back to income over 20 years following the year of receipt. The balance carried forward is £3,520 of which £1,320 will be taken to income within the coming year and £2,200 is due after more than 1 year

**ASSOCIATION OF CHRISTIAN TEACHERS**  
 (Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2025

**15. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	Transfer between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	106,094	(2,486)	-	103,608
<b>Restricted funds</b>				
Overseas Fund	9,503	0	-	9,503
<b>TOTAL FUNDS</b>	<u>115,597</u>	<u>(2,486)</u>	<u>-</u>	<u>113,111</u>

The Overseas Fund comprises residual monies originally donated by members specifically for the work of ACT overseas.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**ASSOCIATION OF CHRISTIAN TEACHERS**

England & Wales - Charity number 295328

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# Accounts

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**REGISTERED COMPANY NUMBER: 02056400 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 295328**

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
ASSOCIATION OF CHRISTIAN TEACHERS**

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2024**

The Directors present their report with the financial statements of the charity for the year ended 31 March 2024. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

ACT seeks to advance the Christian faith by such means as the Association may determine in accordance with its Statement of Faith. The Statement of Faith is set out in ACT's Memorandum and Articles of Association.

**ACT's vision is to 'serve, equip and inspire Christians in education'.**

**To serve** pastorally and prayerfully, providing a voice for those in education.

**To equip** by informing and resourcing those who are in education.

**To inspire** by providing a wider focus, encouraging Christians in education.

**To serve:**

- responding to the particular needs of the individual, especially any who consider themselves isolated or unsupported
- identifying areas of potential concern and seeking to resource individual members from within the wider membership to help deal with such concerns
- providing prayer support and identifying prayer needs.

**To equip:**

- providing a Christian focus on key issues affecting the profession
- providing resources to help individuals deal with specific situations (e.g. prayers that can be used when a pupil dies).
- providing resources to enable members to function confidently as Christians in their differing situations.

**To inspire:**

- inspiring individual Christians in education through support, resources, and advocacy - offering a distinctively Christian voice in the public arena on pertinent issues.

The major areas of activity aimed at supporting ACT's members include the provision of:

- a) regular emails encouraging members and providing updates on education
- b) journals three times a year
- c) ACT's website
- d) conferences and seminars.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
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ACT provides a public benefit by:

- a) contributing a Christian perspective to the national debate about education
- b) offering a forum for debate and consultation on Christian education with the media
- c) supporting the development of education both in the UK and overseas
- d) providing within a Christian context pastoral support for its members, in whatever role they serve in the world of education, to equip them to be more effective in their respective roles in educational institutions.

In making this statement of public benefit the Directors have had regard to the guidance issued by the Charity Commission.

### **ACHIEVEMENT AND PERFORMANCE Chair's Report**

This is my first report as chair and I wish to start by paying tribute to my predecessor, Tim Coles, who stepped down in November after seven years of faithful service to ACT. Under Tim's leadership, ACT has been reenvisioned and refreshed with a clear vision for the future. Tim led with characteristic care and humility, steadying the ship and laying the foundation for future growth.

The last 12 months have held many encouragements as we have continued to see God's grace in allowing the organisation to grow both in membership, influence and in the scope of opportunities we have been able to offer members. We have been delighted to welcome to the Board five new members – Sandra Sutherland, Elizabeth Scott, Titilayo Oluwatudimu, Jeremiah Emuchay and Matt Coe. Each has brought their own experience and skill set and helped enrich discussions, introduce new ideas and shape the work of ACT.

Through the fantastic work of our Executive Officer, Lizzie Harewood, and our admin & Development Officer, Jo Boorne, we have seen the profile of ACT grow. This has been illustrated by the number of media opportunities that Lizzie has had, including a profile slot on Revelation TV. It has also led to the invitation to join the next event for the Alliance of Responsible Citizens. As the profile has grown, so has the membership, which has increased by 20% over the year.

After two postponed attempts to hold an in-person conference (due to train strikes), an online conference was organised in a matter of days. Feedback was excellent and delegates were able to benefit from a range of seminars looking at how we can learn from Jesus, the master teacher. Plans are underway for the next conference in spring, 2025.

Involvement in our online community has continued to increase, and it has been great to see both regular and new faces join our half termly prayer meetings. My gratitude goes to Nigel McQuoid, one of our directors who faithfully produces weekly prayer points and leads the half termly meetings. Prayer is at the heart of all our work, and I am particularly thankful to Nigel who helps ensure this remains the case. The leadership network has met to discuss contemporary topics, including the provision of counsellors in schools. Open discussions on thought provoking topics help bring Christian distinctiveness to contemporary matters.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

We are adding to our library of resources, developing some original material in conjunction with our friends associated with other bodies, for example, with the Christian Medical Fellowship and The Faraday Institute. Our podcast has been added to, with a growing number of episodes in our new series 'Teaching Christianly'. Work is also underway to develop a mentoring resource which we look forward to rolling out in the new academic year.

Advocacy work continues and has a renewed focus with the recent change in government. ACT continues to speak up for Christians in education in areas like RSE and the issuing of transgender guidance. Media opportunities and the chance to write in Christian publications have helped believers better understand the issues that educators face, and Lizzie has been able to use both her own experience and the experience of others to help shed light and truth in a variety of areas.

We continue to work closely with TISCA, The Christian Institute, The Christian Schools Trust, Christian Concern, Christian Medical Fellowship, UCCF and Transform Work. We further continue to meet regularly as part of the Religious Education Council, Christian Coalition for Education and with Pray for Schools. All of these are rich sources of both encouragement and ministry and enable us to be a relevant voice and provider of good information and resources to our members.

We commend our reports to you, and ask that you consider partnering with us, prayerfully, and practically so that The Lord's name is honoured throughout the world of education. Please do join us in London at the AGM for more information and to demonstrate your on-going support.

Mr David M Bedford  
Chair of ACT

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

Under the Memorandum and Articles of Association, ACT has power to invest the Association's funds in any way the Board of Directors wishes. The Board takes the view that any investment made by ACT must be in accordance with the Association's Christian beliefs, aims and objectives.

### **Reserves policy**

The ACT AGM on 18 November 2006 voted to approve the following Reserves Policy:

The Board should seek to maintain reserves equivalent to twelve weeks of unrestricted expenditure (free reserves).

This policy will be reviewed annually by the ACT Board of Directors. Any resolutions to change this policy will be brought to an AGM for consideration.

## **FINANCIAL REVIEW**

The Association received during the year income of £40,157 (2023: £79,665). Expenditure for the year was £49,775 (2023: £48,502), a deficit of £9,618 (2023: surplus of £31,163) during the year. The total funds carried forward at 31 March 2024 were £115,597 (2023: £125,215) of which £9,503 (2023: £10,503) were restricted funds.

## **FUTURE PLANS**

In 2024/25 ACT will continue to work in three main areas:

- Increase membership and support to help ensure the long term financial stability of the organisation
- Increase active engagement of members through access to original content e.g. podcasts, and attendance at events
- Increase the Christian voice for education in England

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Association of Christian Teachers (ACT) is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 18 September 1986 (amended to allow for current governance by special resolution on 7 June 1997, 20 November 2004, 19 November 2005, 14 November 2020).

ACT is registered as a charity with the Charity Commission. The charity is a nondenominational Christian membership organisation open to anyone over the age of 18 years.

In the event of the charity winding-up, ACT members agree to contribute up to £1.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

### **Recruitment and appointment of new Directors**

Members of the ACT Board are Directors of the Company and Trustees of the Charity, and there are no other Directors or Trustees.

The Directors of the Company and Trustees of the Charity during the year are recorded overleaf.

As set out in the Memorandum and Articles of Association, one third of the Directors, as at the AGM, shall retire from office. A retiring Director is eligible for re-election. A Director who has served continuously for seven years may not be eligible for re-election for a period of a year. Article 30 in our Memorandum and Articles of Association allows the Directors, with certain restrictions, to appoint new Board members between AGM's. Any person so appointed serves until the following AGM, when he or she will then be eligible for election.

Only Full Members of ACT and Associate Members who are currently members of the Board of Directors who are present at the ACT Annual General Meeting (or who have sent an authorised proxy) can vote for candidates standing for election to ACT's Board of Directors. Voting is done by secret ballot with all voters having one vote per vacancy on the Board.

### **Organisational structure**

The Board of Directors meets regularly to monitor the work and plan the future direction of ACT. All Directors are expected to attend all meetings. The Directors met six times during the year, all except two via Zoom.

### **Induction and training of new directors**

The Directors of ACT have the responsibility for providing strategic leadership and direction for the charity and ensure ACT is well led and managed. In order to fulfil their responsibilities, ACT Directors are encouraged to attend appropriate internal and external training events where these will help them, as individuals, to undertake their role within the organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Related parties**

ACT works co-operatively with a variety of other organisations (whether Christian or non-Christian) providing this:

- a) does not bring dishonour to God;
- b) does not undermine the credibility, mission and purpose of the Christian Church;
- c) advances ACT's charitable aims; and
- d) is deemed by the Board not to damage strategically the Association's reputation and/or compromise its ability to carry out its core functions.

During the year ACT has worked with or been part of Pray for Schools, Christian Coalition for Education, the RE Council of England and Wales, Transform Work UK, Evangelical Alliance Education Commission, European Education Christian Alliance (EurECA), TISCA, UCCF, Festive, Christian Institute, Christian Concern, Christian Schools Trust (CST), London Institute of Contemporary Christianity (LICC), Transforming Lives for Good (TLG),

**ASSOCIATION OF CHRISTIAN TEACHERS**  
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Affinity, Good News For Everyone (formerly Gideons), Christian Values in Education Project (CVE) and others.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02056400 (England and Wales)

**Registered Charity number**

295328

**Registered office**

280 Stoops Lane  
Bessacarr  
Doncaster  
DN4 7JB

**Directors:**

David Bedford – elected November 2022

Sarah-Jane Bentley – appointed September 2020, elected November 2020, retired November 2023

Timothy Coles – appointed January 2017, elected October 2017, re-elected November 2020, retired November 2023

Jeff Fair – appointed October 2020, elected November 2020, re-elected November 2023

Peter Gregory – appointed January 2020, elected November 2020, re-elected November 2023

Nigel McQuoid – appointed May 2021, elected November 2021

Christobal Rodriguez-Casado – appointed January 2023, elected November 2023

Jeremiah Emuchay – appointed June 2023, elected November 2023

Titilayo Oluwatudimu – appointed September 2023, elected November 2023

Elizabeth Scott – appointed September 2023, elected November 2023

Sandra Sutherland – appointed September 2023, elected November 2023

Matthew Coe – appointed September 2023, elected November 2023

**Executive Officer:**

Elizabeth Harewood

**Administrator & Development Officer:**

Jo Boorne

**Independent Examiner:**

Graham Vince

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of Directors on 25 September 2024 and signed on its behalf by

*D Bedford*

D Bedford – Director

**Independent examiner's report to the directors of Association of Christian Teachers ('the Company')**

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's directors of the Company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Use of my report**

This report is made solely to the charity's directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the charity's directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's directors as a body, for my independent examination work, for this report, or for the opinions I have formed.

Name: Graham Vince

Address: 4 Alison Road, Church Stretton, Shropshire, SY6 7AT

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
For the Year Ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND EXPENDITURE FROM</b>					
Donations and legacies	3	34,692	0	34,692	75,654
<b>Charitable activities</b>					
Membership income	5	1,320	0	1,320	1,320
Member seminars	5	586	0	586	0
Website	5	380	0	380	1,625
Investment income	4	3,179	0	3,179	1,066
<b>Total</b>		40,157	0	40,157	79,665
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Membership support		48,775	0	48,775	48,002
Charitable grants (overseas fund)		0	1000	1000	500
<b>Total</b>		48,775	1000	49,775	48,502
<b>NET INCOME/(EXPENDITURE)</b>					
		(8,618)	(1000)	(9,618)	31,163
Transfers between funds	15	0	0	0	0
<b>Net movement in funds</b>		(8,618)	(1000)	(9,618)	31,163
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		114,712	10,503	125,215	94,052
<b>TOTAL FUNDS CARRIED FORWARD</b>		106,094	9,503	115,597	125,215

The notes form part of these financial statements

Statement of financial position  
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors	12	1,560	0	1,560	24,067
Cash at bank		109,374	9,503	118,877	107,874
	<b>Total</b>	110,934	9,503	120,437	131,941
<b>CREDITORS</b>					
Amounts falling due within one year	13	(1,320)	0	(1,320)	(1,886)
<b>NET CURRENT ASSETS</b>					
		109,614	9,503	119,117	130,056
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		109,614	9,503	119,117	130,056
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(3,520)	0	(3,520)	(4,840)
<b>NET ASSETS</b>					
		106,094	9,503	115,597	125,215
<b>FUNDS</b>					
Unrestricted funds	15	106,094		106,094	114,712
Restricted funds			9,503	9,503	10,503
<b>TOTAL FUNDS</b>					
				115,597	125,215

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board of Directors and authorised for issue on 25 September 2024 and were signed on its behalf by:

*D Bedford*

D Bedford – Director

*P Gregory*

P Gregory – Director

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**1. LEGAL FORM**

The charity is a company limited by guarantee registered in England and Wales. Its registered office and charity number is as shown on page 4.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the accounts, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the accounts.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**2. ACCOUNTING POLICIES – continued**

**Tangible fixed assets**

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**3. DONATIONS AND LEGACIES**

	2024 £	2023 £
Donations	29,110	27,908
Gift Aid	5,574	5,164
Legacies	8	42,582
	<u>34,692</u>	<u>75,654</u>

**4. INVESTMENT INCOME**

	2024 £	2023 £
Deposit account interest	3,179	1,066
	<u>3,179</u>	<u>1,066</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2024 £	2023 £
Membership income – Life members' subscriptions	1,320	1,320
Member seminars	586	0
Website	380	1,625
	<u>2,286</u>	<u>2,945</u>

**6. GRANTS PAYABLE**

	2024 £	2023 £
Charitable grants (overseas fund)	1,000	500
	<u>1,000</u>	<u>500</u>

The total grants paid to institutions during the year was as follows:

Other grants	<u>1,000</u>	<u>500</u>
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**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Membership support	42,751	522	1,902	<u>45,175</u>

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**8. NET INCOME/EXPENDITURE**

Net income/(expenditure) is stated after charging/(crediting)

	2024 £	2023 £
Independent Examination fee	-	100

**9. DIRECTORS' REMUNERATION AND BENEFITS**

There were no directors' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023

**Directors' expenses**

	2024 £	2023 £
Directors' expenses	1,335	1,365
	1,335	1,365

A total of 8 (2023: 8) directors were paid throughout the financial year. These expenses were reimbursements for travel and other administrative expenses

**10. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	31,786	28,653
Other pension costs	985	898
	32,771	29,551

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

	2024	2023
Membership support and development	2	2

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Fixtures and fittings £
<b>COST</b>		
At 1 April 2023 and 31 March 2024	0	0
<b>DEPRECIATION</b>		
1 April 2023	0	
31 March 2024		0
<b>NET BOOK VALUE</b>		
At 31 March 2023	0	
At 31 March 2024		0

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

	2024 £	2023 £
Other debtors	392	22,919
Prepayments	1,168	1,148
	1,560	24,067

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

	2024 £	2023 £
Accruals	0	565
Deferred income	1,320	1,320
	1,320	1,885

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

	2024 £	2023 £
Accruals and deferred income	3,520	4,840
	3,520	4,840

Included in the balance sheet is deferred income relating to life membership subscriptions. These are written back to income over 20 years following the year of receipt. The balance carried forward is £4,480 of which £1,320 will be taken to income within the coming year and £3,520 is due after more than 1 year

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**15. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	Transfer between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	114,712	(8,618)	-	106,094
<b>Restricted funds</b>				
Overseas Fund	10,503	(1,000)	-	9,503
<b>TOTAL FUNDS</b>	<u>125,215</u>	<u>(9,618)</u>	-	<u>115,597</u>

The Overseas Fund comprises residual monies originally donated by members specifically for the work of ACT overseas.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**ASSOCIATION OF CHRISTIAN TEACHERS**

England & Wales - Charity number 295328

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# Accounts

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**REGISTERED COMPANY NUMBER: 02056400 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 295328**

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
ASSOCIATION OF CHRISTIAN TEACHERS**

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2023**

The Directors present their report with the financial statements of the charity for the year ended 31 March 2023. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

ACT seeks to advance the Christian faith by such means as the Association may determine in accordance with its Statement of Faith. The Statement of Faith is set out in ACT's Memorandum and Articles of Association.

**ACT's vision is to 'serve, equip and inspire Christians in education'.**

**To serve** pastorally and prayerfully, providing a voice for those in education.

**To equip** by informing and resourcing those who are in education.

**To inspire** by providing a wider focus, encouraging Christians in education.

**To serve:**

- responding to the particular needs of the individual, especially any who consider themselves isolated or unsupported
- identifying areas of potential concern and seeking to resource individual members from within the wider membership to help deal with such concerns
- providing prayer support and identifying prayer needs.

**To equip:**

- providing a Christian focus on key issues affecting the profession
- providing resources to help individuals deal with specific situations (e.g. prayers that can be used when a pupil dies).
- providing resources to enable members to function confidently as Christians in their differing situations.

**To inspire:**

- inspiring individual Christians in education through support, resources, and advocacy - offering a distinctively Christian voice in the public arena on pertinent issues.

The major areas of activity aimed at supporting ACT's members include the provision of:

- a) regular emails encouraging members and providing updates on education
- b) journals three times a year
- c) ACT's website
- d) conferences and seminars.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
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ACT provides a public benefit by:

- a) contributing a Christian perspective to the national debate about education
- b) offering a forum for debate and consultation on Christian education with the media
- c) supporting the development of education both in the UK and overseas
- d) providing within a Christian context pastoral support for its members, in whatever role they serve in the world of education, to equip them to be more effective in their respective roles in educational institutions.

In making this statement of public benefit the Directors have had regard to the guidance issued by the Charity Commission.

### **ACHIEVEMENT AND PERFORMANCE Chair's Report**

The last 12 months have held both highs and lows in the work of ACT. We have continued to build following on from the strategic review undertaken in the previous year, and have seen growth both in members and in interaction with those members through regular on-line prayer groups and groups connecting like-minded people. For example we have run on-line networks for Further Education teachers, Early Career Teachers and those in Senior Leadership Teams. Although the numbers involved have been relatively small, both participants and facilitators believe that they are worthwhile and therefore they will continue. We will also be seeking to expand the number of groups, perhaps the next of which will be one focussed on those involved with Special Education. I want to particularly thank Jo, our ADO who has often facilitated these groups along with Lizzie, our EO and Nigel one of our Directors who have chaired and facilitated them. Sadly our conference had to be postponed on its initial date because of strikes on the rail network, but as I write this, we are looking forward to it happening on a revised date at the end of September. I hope to give fuller details in person of its success at our AGM.

Alongside the development of our community through network groups, prayer meetings and 'in person' opportunities, having invested in an online community platform we have seen the benefit through members conversing, sharing prayer needs, viewing job advertisements and commenting on ACT's articles. I would describe this as a slow but steadily increasing level of engagement and we are pleased to hear encouraging stories being shared on the platform.

We are adding to our library of resources, developing some original material in conjunction with our friends associated with other bodies, for example, with the Christian Medical Fellowship and The Faraday Institute. Our podcast has been added to, with a growing number of episodes in our new series 'Teaching Christianly'.

ACT has also increased its advocacy work, in response to an increasing number of members contacting us about particular issues of concern. Worries about inappropriate RSE materials in schools, and insufficient guidance on how to support gender dysphoric students has been the main cause for contact. Alongside encouraging members to adopt an approach filled with grace and truth, through various means we have attempted to exhort those in power to consider the perspective of Christians in Education. Various letters have been sent, opportunities for discussion and media statements have been

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

made on such issues. ACT also undertook some substantive research on some of the issues mentioned, and in July, we published a comprehensive report, 'Is RSE teaching truly objective, critical and pluralistic?' shedding light on the marginalisation of traditional Christian perspectives in RSE.

We welcomed Cristo Rodriguez to the Board, who has huge experience in education at both "the chalk face", and in bringing a Christian voice at a more strategic national level. We have spent the summer in meeting with other potential new Directors, and have been very pleasantly surprised at the number who have volunteered to serve in this way. I anticipate that at the AGM we will be proposing 4 or 5 names for you to accept or otherwise in this role.

One of our Directors, Ije Nwaneri, resigned from the Board when it became impossible to reconcile differing views. As Chair, I want to assure you that the Board was prepared and willing to invest resources in reconciliation but it was not meant to be. We have thanked Ije for her work whilst with us, and pray that our Lord will lead her to other fruitful areas of service. In addition a sub-group has carefully examined what happened and made recommendations to ensure we improve in our management of ACT. The AGM will be my last formal meeting connected with ACT, as after 7 mostly happy years, I have to stand down. I want to thank all those I have served with, perhaps giving a special mention to Barbara Bell, the previous Chair who recruited me, encouraged me, then released me to the role. This also leads me to highlight that we will be transitioning to becoming a Charitable Incorporated Organisation (rather than remaining as a Company limited by Guarantee). I hope all members will support the transition. One further sadness was the news in early summer of the home-call of Richard Wilkins who was a key player in the development and leadership of ACT for over 25 years. I was privileged to speak at his Thanksgiving service and we to feature him and his work for us in the Autumn Journal.

We continue to work closely with TISCA, The Christian Institute, The Christian Schools Trust, Christian Concern, Christian Medical Fellowship, UCCF and Transform Work. We further continue to meet regularly as part of the Religious Education Council, Christian Coalition for Education and with Pray for Schools. All of these are rich sources of both encouragement and ministry and enable us to be a relevant voice and provider of good information and resources to our members. We commend our reports to you, and ask that you consider partnering with us, prayerfully, and practically so that The Lord's name is honoured throughout the world of education. Please do join us in Coventry at the AGM for more information and to demonstrate your on-going support.

Rev. T R Coles MTh.  
Chair of ACT

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

Under the Memorandum and Articles of Association, ACT has power to invest the Association's funds in any way the Board of Directors wishes. The Board takes the view that any investment made by ACT must be in accordance with the Association's Christian beliefs, aims and objectives.

### **Reserves policy**

The ACT AGM on 18 November 2006 voted to approve the following Reserves Policy:

The Board should seek to maintain reserves equivalent to twelve weeks of unrestricted expenditure (free reserves).

This policy will be reviewed annually by the ACT Board of Directors. Any resolutions to change this policy will be brought to an AGM for consideration.

## **FINANCIAL REVIEW**

The Association received during the year income of £79,665 (2022: £99,738). Expenditure for the year was £48,502 (2022: £42,328), a surplus of £31,163 (2022: surplus of £57,410) during the year. The total funds carried forward at 31 March 2023 were £125,215 (2022: £94,052) of which £10,503 (2022: £11,003) were restricted funds.

## **FUTURE PLANS**

In 2023/24 ACT will continue to work in three main areas:

- Increasing membership and support
- Seeking new Board Members
- Increasing the Christian voice for education in England

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Association of Christian Teachers (ACT) is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 18 September 1986 (amended to allow for current governance by special resolution on 7 June 1997, 20 November 2004, 19 November 2005, 14 November 2020).

ACT is registered as a charity with the Charity Commission. The charity is a nondenominational Christian membership organisation open to anyone over the age of 18 years.

In the event of the charity winding-up, ACT members agree to contribute up to £1.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

### **Recruitment and appointment of new Directors**

Members of the ACT Board are Directors of the Company and Trustees of the Charity, and there are no other Directors or Trustees.

The Directors of the Company and Trustees of the Charity during the year are recorded overleaf.

As set out in the Memorandum and Articles of Association, one third of the Directors, as at the AGM, shall retire from office. A retiring Director is eligible for re-election. A Director who has served continuously for seven years may not be eligible for re-election for a period of a year. Article 30 in our Memorandum and Articles of Association allows the Directors, with certain restrictions, to appoint new Board members between AGM's. Any person so appointed serves until the following AGM, when he or she will then be eligible for election.

Only Full Members of ACT and Associate Members who are currently members of the Board of Directors who are present at the ACT Annual General Meeting (or who have sent an authorised proxy) can vote for candidates standing for election to ACT's Board of Directors. Voting is done by secret ballot with all voters having one vote per vacancy on the Board.

### **Organisational structure**

The Board of Directors meets regularly to monitor the work and plan the future direction of ACT. All Directors are expected to attend all meetings. The Directors met six times during the year, all except two via Zoom.

### **Induction and training of new directors**

The Directors of ACT have the responsibility for providing strategic leadership and direction for the charity and ensure ACT is well led and managed. In order to fulfil their responsibilities, ACT Directors are encouraged to attend appropriate internal and external training events where these will help them, as individuals, to undertake their role within the organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Related parties**

ACT works co-operatively with a variety of other organisations (whether Christian or non-Christian) providing this:

- a) does not bring dishonour to God;
- b) does not undermine the credibility, mission and purpose of the Christian Church;
- c) advances ACT's charitable aims; and
- d) is deemed by the Board not to damage strategically the Association's reputation and/or compromise its ability to carry out its core functions.

During the year ACT has worked with or been part of Pray for Schools, Christian Coalition for Education, the RE Council of England and Wales, Transform Work UK, Evangelical Alliance Education Commission, European Education Christian Alliance (EurECA), TISCA, UCCF, Festive, Christian Institute, Christian Concern, Christian Schools Trust (CST),

**ASSOCIATION OF CHRISTIAN TEACHERS**  
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London Institute of Contemporary Christianity (LICC), Transforming Lives for Good (TLG), Affinity, Good News For Everyone (formerly Gideons) and others.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02056400 (England and Wales)

**Registered Charity number**

295328

**Registered office**

280 Stoops Lane  
Bessacarr  
Doncaster  
DN4 7JB

**Directors:**

David Bedford – elected November 2022

Sarah-Jane Bentley – appointed September 2020, elected November 2020

Timothy Coles – appointed January 2017, elected October 2017, re-elected November 2020

Geoff Coggins – appointed January 2020, elected November 2020, retired November 2022

Jeff Fair – appointed October 2020, elected November 2020

Peter Gregory – appointed January 2020, elected November 2020

Nigel McQuoid – appointed May 2022, elected November 2022

David Midwinter – appointed September 2020, elected November 2020, resigned March 2022

Ijeoma Nwaneri – appointed September 2020, elected November 2020, resigned March 2023

Christobal Rodriguez-Casado – appointed January 2023

Phillip Staves – elected November 2019, re-elected November 2021, retired November 2022

**Executive Officer:**

Elizabeth Harewood

**Administrator & Development Officer:**

Jo Boorne

**Independent Examiner:**

Graham Vince

**Solicitors:**

Blake Laphorn Tarlo Lyons  
Harbour Court  
Compass Road  
North Harbour  
Portsmouth PO6 4ST

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of Directors on 23 September 2023 and signed on its behalf by

*T Coles*

T Coles – Director

**Independent examiner's report to the directors of Association of Christian Teachers ('the Company')**

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's directors of the Company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Use of my report**

This report is made solely to the charity's directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the charity's directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's directors as a body, for my independent examination work, for this report, or for the opinions I have formed.

Signed: *G Vince*

Name: Graham Vince

Address: 4 Alison Road, Church Stretton, Shropshire, SY6 7AT

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
For the Year Ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND EXPENDITURE FROM</b>					
Donations and legacies	3	75,654	0	75,654	96,274
<b>Charitable activities</b>					
Membership income	5	1,320	0	1,320	1,320
Member seminars	5	0	0	0	1,496
Website	5	1,625	0	1,625	636
Investment income	4	1,066	0	1,066	12
<b>Total</b>		79,665	0	79,665	99,738
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Membership support		48,002	0	48,002	42,328
Charitable grants (overseas fund)		0	500	500	0
<b>Total</b>		48,002	500	48,502	42,328
<b>NET INCOME/(EXPENDITURE)</b>					
		31,663	(500)	31,163	57,410
Transfers between funds	15	0	0	0	0
<b>Net movement in funds</b>		31,663	(500)	31,163	57,410
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		83,049	11,003	94,052	36,642
<b>TOTAL FUNDS CARRIED FORWARD</b>		114,712	10,503	125,215	94,052

The notes form part of these financial statements

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

Statement of financial position  
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors	12	24,067	0	24,067	660
Cash at bank		97,371	10,503	107,874	103,635
<b>Total</b>		<u>121,438</u>	<u>10,503</u>	<u>131,941</u>	<u>104,295</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(1,886)	0	(1,886)	(4,083)
<b>NET CURRENT ASSETS</b>					
		<u>119,553</u>	<u>10,503</u>	<u>130,056</u>	<u>100,212</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>119,553</u>	<u>10,503</u>	<u>130,056</u>	<u>100,212</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(4,840)	0	(4,840)	(6,160)
<b>NET ASSETS</b>					
		<u>114,712</u>	<u>10,503</u>	<u>125,215</u>	<u>94,052</u>
<b>FUNDS</b>					
Unrestricted funds	15	114,712		114,712	83,049
Restricted funds			10,503	10,503	11,003
<b>TOTAL FUNDS</b>					
				<u>125,215</u>	<u>94,052</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board of Directors and authorised for issue on 23 September 2023 and were signed on its behalf by:

*T Coles*

T Coles – Director

*P Gregory*

P Gregory – Director

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

**1. LEGAL FORM**

The charity is a company limited by guarantee registered in England and Wales. Its registered office and charity number is as shown on page 4.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the accounts, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the accounts.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

**2. ACCOUNTING POLICIES – continued**

**Tangible fixed assets**

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

**3. DONATIONS AND LEGACIES**

	2023 £	2022 £
Donations	27,908	33,861
Gift Aid	5,164	6,332
Legacies	42,582	56,081
	75,654	96,274

**4. INVESTMENT INCOME**

	2023 £	2022 £
Deposit account interest	1,066	12
	1,066	12

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2023 £	2022 £
Membership income – Life members' subscriptions	1,320	1,320
Member seminars	0	1,496
Website	1,625	636
	2,945	3,452

**6. GRANTS PAYABLE**

	2023 £	2022 £
Charitable grants (overseas fund)	500	0
	500	0

The total grants paid to institutions during the year was as follows:

Other grants	500	0
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**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Membership support	35,638	373	3,334	39,345

**ASSOCIATION OF CHRISTIAN TEACHERS**  
 (Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2023

**8. NET INCOME/EXPENDITURE**

Net income/(expenditure) is stated after charging/(crediting)

	2023 £	2022 £
Independent Examination fee	-	-
	-	-

**9. DIRECTORS' REMUNERATION AND BENEFITS**

There were no directors' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022

**Directors' expenses**

	2023 £	2022 £
Directors' expenses	1,365	1,636
	1,365	1,636

A total of 8 (2022: 8) directors were paid throughout the financial year. These expenses were reimbursements for travel and other administrative expenses

**10. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	28,653	19,319
Other pension costs	898	601
	29,551	19,920

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

	2023	2022
Membership support and development	2	2

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Fixtures and fittings £
<b>COST</b>		
At 1 April 2022 and 31 March 2023	0	0
<b>DEPRECIATION</b>		
1 April 2022	0	
31 March 2023		0
<b>NET BOOK VALUE</b>		
At 31 March 2022	0	
At 31 March 2023		0

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

	2023 £	2022 £
Other debtors	22,919	352
Prepayments	1,148	308
	24,067	660

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

	2023 £	2022 £
Accruals	565	2,763
Deferred income	1,320	1,320
	1,885	4,083

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

	2023 £	2022 £
Accruals and deferred income	4,840	6,160
	4,840	6,160

Included in the balance sheet is deferred income relating to life membership subscriptions. These are written back to income over 20 years following the year of receipt. The balance carried forward is £6,160 of which £1,320 will be taken to income within the coming year and £4,840 is due after more than 1 year

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

**15. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	Transfer between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	83,049	31,663	-	114,712
<b>Restricted funds</b>				
Overseas Fund	11,003	(500)	-	10,503
<b>TOTAL FUNDS</b>	<u>94,052</u>	<u>31,163</u>	-	<u>125,215</u>

The Overseas Fund comprises residual monies originally donated by members specifically for the work of ACT overseas.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**ASSOCIATION OF CHRISTIAN TEACHERS**

England & Wales - Charity number 295328

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# Accounts

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**REGISTERED COMPANY NUMBER: 02056400 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 295328**

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
ASSOCIATION OF CHRISTIAN TEACHERS**

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2022**

The Directors present their report with the financial statements of the charity for the year ended 31 March 2022. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

ACT seeks to advance the Christian faith by such means as the Association may determine in accordance with its Statement of Faith. The Statement of Faith is set out in ACT's Memorandum and Articles of Association.

**ACT's vision is to 'serve, equip and inspire Christians in education'.**

**To serve** pastorally and prayerfully, providing a voice for those in education.

**To equip** by informing and resourcing those who are in education.

**To inspire** by providing a wider focus, encouraging Christians in education.

**To serve:**

- responding to the particular needs of the individual, especially any who consider themselves isolated or unsupported
- identifying areas of potential concern and seeking to resource individual members from within the wider membership to help deal with such concerns
- providing prayer support and identifying prayer needs.

**To equip:**

- providing a Christian focus on key issues affecting the profession
- providing resources to help individuals deal with specific situations (e.g. prayers that can be used when a pupil dies).
- providing resources to enable members to function confidently as Christians in their differing situations.

**To inspire:**

- inspiring individual Christians in education through support, resources, and advocacy - offering a distinctively Christian voice in the public arena on pertinent issues.

The major areas of activity aimed at supporting ACT's members include the provision of:

- a) regular emails encouraging members and providing updates on education
- b) journals three times a year
- c) ACT's website
- d) conferences and seminars.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
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ACT provides a public benefit by:

- a) contributing a Christian perspective to the national debate about education
- b) offering a forum for debate and consultation on Christian education with the media
- c) supporting the development of education both in the UK and overseas
- d) providing within a Christian context pastoral support for its members, in whatever role they serve in the world of education, to equip them to be more effective in their respective roles in educational institutions.

In making this statement of public benefit the Directors have had regard to the guidance issued by the Charity Commission.

### **ACHIEVEMENT AND PERFORMANCE Chair's Report**

The past 12 months have seen considerable work done by Board Members through Working Groups on a "Strategic Review". Following our celebrations for 50 years of God's faithfulness to ACT, we wanted to take time to ponder on what our prime focuses should be, to define or refine what we felt we were doing and where our energies should lie. I want to pay tribute to Lizzie Harewood, Jeff Fair & Nigel McQuoid in particular who have chaired these working groups. We anticipate re-launching ACT in the Autumn, and there will be a particular focus made at our AGM in November which will be held in-person, in London. Of course, this work will be on-going, not least because of staff changes also made in the last 12 months.

Our Administrator, Nathan Mair left us to take up a publishing post in Cumbria, and we want to thank him for all the efforts that he made on our behalf. The Board had felt that we needed to strengthen our desire for growth, both in terms of new members and in terms of how we interacted with members, so that we broadened the role to embrace both administration and development. We had a good response to our adverts and were pleased to appoint Jo Boorne as our Administration & Development Officer. Jo has already made a strong contribution, helping to tidy up our database, and in researching new ways for interaction with our members. These changes, and others will become evident from the Autumn onwards.

We continue to value partnerships with other organisations. Training, Events and Seminars have been held with TISCA, The Christian Institute, BCUK, LICC and Transform Work. Our Executive Officer was a speaker at the European Education Conference in Poland; and we further continue to meet regularly as part of the Religious Education Council, Christian Coalition for Education and with Prayer for Schools. Some of these meetings have been in-person, and some held virtually. We continue to benefit from reduced costs in using technology for meetings whilst recognising the huge benefits (as a membership-led organisation) of meeting in person wherever possible.

We believe our future is secure. We have received a number of financial legacies that enable us for the first time in some years to be investing in the future; i.e. in staff, in technology, in expansion strategies, and in developing ways to better support our members. For example: one of our members will be travelling to Africa over the summer to gain experience in teaching overseas, new "Network Groups" are starting that bring like-minded teachers together, for example: early careers teachers; and we had a highly successful "bookfest" that resulted in many schools getting access to Christian authors

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

and supplies of books. I want to thank Ije Nwaneri for her hard work in overseeing this project as part of our 50th celebrations. All of these (and there are other examples) demonstrate our desire to support and resource those in education.

Whilst not blasé about the future, we believe that God has re-envisioned and re-sourced us for the next chapter in ACT's story and as a Board we are committed to the work he has given us to do. We commend our reports to you, and ask that you consider partnering with us, prayerfully, and practically so that The Lord's name is honoured throughout the world of education. Please do join us in London at the AGM for more information and to demonstrate your on-going support.

Rev. Tim Coles MTh.  
Chair of ACT Board.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

Under the Memorandum and Articles of Association, ACT has power to invest the Association's funds in any way the Board of Directors wishes. The Board takes the view that any investment made by ACT must be in accordance with the Association's Christian beliefs, aims and objectives.

### **Reserves policy**

The ACT AGM on 18 November 2006 voted to approve the following Reserves Policy:

The Board should seek to maintain reserves equivalent to twelve weeks of unrestricted expenditure (free reserves).

This policy will be reviewed annually by the ACT Board of Directors. Any resolutions to change this policy will be brought to an AGM for consideration.

## **FINANCIAL REVIEW**

The Association received during the year income of £99,738 (2021: £33,443). Expenditure for the year was £42,328 (2021: £24,210), a surplus of £57,410 (2021: surplus of £9,233) during the year. The total funds carried forward at 31 March 2022 were £94,052 (2021: £36,642) of which £11,003 (2021: £11,003) were restricted funds.

## **FUTURE PLANS**

In 2022/23 ACT will continue to work in three main areas:

- Increasing membership and support
- Seeking new Board Members
- Increasing the Christian voice for education in England

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Association of Christian Teachers (ACT) is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 18 September 1986 (amended to allow for current governance by special resolution on 7 June 1997, 20 November 2004, 19 November 2005, 14 November 2020).

ACT is registered as a charity with the Charity Commission. The charity is a nondenominational Christian membership organisation open to anyone over the age of 18 years.

In the event of the charity winding-up, ACT members agree to contribute up to £1.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

### **Recruitment and appointment of new Directors**

Members of the ACT Board are Directors of the Company and Trustees of the Charity, and there are no other Directors or Trustees.

The Directors of the Company and Trustees of the Charity during the year are recorded overleaf.

As set out in the Memorandum and Articles of Association, one third of the Directors, as at the AGM, shall retire from office. A retiring Director is eligible for re-election. A Director who has served continuously for seven years may not be eligible for re-election for a period of a year. Article 30 in our Memorandum and Articles of Association allows the Directors, with certain restrictions, to appoint new Board members between AGM's. Any person so appointed serves until the following AGM, when he or she will then be eligible for election.

Only Full Members of ACT and Associate Members who are currently members of the Board of Directors who are present at the ACT Annual General Meeting (or who have sent an authorised proxy) can vote for candidates standing for election to ACT's Board of Directors. Voting is done by secret ballot with all voters having one vote per vacancy on the Board.

### **Organisational structure**

The Board of Directors meets regularly to monitor the work and plan the future direction of ACT. All Directors are expected to attend all meetings. The Directors met nine times during the year, all except three via Zoom.

During the year Nathan Mair left the Administrator post. Joanne Boorne was appointed as Administration and Development Officer.

### **Induction and training of new directors**

The Directors of ACT have the responsibility for providing strategic leadership and direction for the charity and ensure ACT is well led and managed. In order to fulfil their responsibilities, ACT Directors are encouraged to attend appropriate internal and external training events where these will help them, as individuals, to undertake their role within the organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Related parties**

ACT works co-operatively with a variety of other organisations (whether Christian or non-Christian) providing this:

- a) does not bring dishonour to God;
- b) does not undermine the credibility, mission and purpose of the Christian Church;
- c) advances ACT's charitable aims; and
- d) is deemed by the Board not to damage strategically the Association's reputation and/or compromise its ability to carry out its core functions.

During the year ACT has worked with or been part of Pray for Schools, Christian Coalition for Education, the RE Council of England and Wales, Transform Work UK, Evangelical

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

Alliance Education Commission, European Education Christian Alliance (EurECA), TISCA, UCCF, Festive, Christian Institute, Christian Concern, Christian Schools Trust (CST), London Institute of Contemporary Christianity (LICC), Transforming Lives for Good (TLG) and others.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02056400 (England and Wales)

**Registered Charity number**

295328

**Registered office**

280 Stoops Lane  
Bessacarr  
Doncaster  
DN4 7JB

**Directors:**

David Bedford – elected November 2021

Barbara Bell – elected November 2014, re-elected October 2016, re-elected November 2020, retired November 2021

Sarah-Jane Bentley – appointed September 2020, elected November 2020

Timothy Coles – appointed January 2017, elected October 2017, re-elected November 2020

Geoff Coggins – appointed January 2020, elected November 2020

Jeff Fair – appointed October 2020, elected November 2020

Peter Gregory – appointed January 2020, elected November 2020

Nigel McQuoid – appointed May 2021, elected November 2021

David Midwinter – appointed September 2020, elected November 2020

Gerard Moate – elected November 2014, re-elected November 2019, re-elected November 2020, retired November 2020

Ijeoma Nwaneri – appointed September 2020, elected November 2020

Phillip Staves – elected November 2019, re-elected November 2021

**Executive Officer:**

Elizabeth Harewood from September 2020

**Administrator:**

Nathan Mair to February 2022

**Administrator & Development Officer:**

Jo Boorne from March 2022

**Independent Examiner:**

Graham Vince

**Solicitors:**

Blake Laphorn Tarlo Lyons  
Harbour Court  
Compass Road  
North Harbour  
Portsmouth PO6 4ST

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of Directors on 16 July 2022 and signed on its behalf by

*T Coles*

T Coles – Director

**Independent examiner's report to the directors of Association of Christian Teachers ('the Company')**

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's directors of the Company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Use of my report**

This report is made solely to the charity's directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the charity's directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's directors as a body, for my independent examination work, for this report, or for the opinions I have formed.

Signed: *G Vince*

Name: Graham Vince

Address: 4 Alison Road, Church Stretton, Shropshire, SY6 7AT

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
For the Year Ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND EXPENDITURE FROM</b>					
Donations and legacies	3	96,274		96,274	31,364
<b>Charitable activities</b>					
Membership income	5	1,320		1,320	1,320
Member seminars	5	1,496		1,496	735
Website	5	636		636	0
Investment income	4	12		12	24
<b>Total</b>		99,738		99,738	33,443
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Membership support		42,328		42,328	23,710
Charitable grants (overseas fund)		0		0	500
<b>Total</b>		42,328		42,328	24,210
<b>NET INCOME/(EXPENDITURE)</b>					
		57,410		57,410	9,233
Transfers between funds	15				
<b>Net movement in funds</b>		57,410		57,410	9,233
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		25,639	11,003	36,642	27,409
<b>TOTAL FUNDS CARRIED FORWARD</b>		83,049	11,003	94,052	36,642

The notes form part of these financial statements

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

Statement of financial position  
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11			-	-
<b>CURRENT ASSETS</b>					
Debtors	12	660	0	660	514
Cash at bank		92,632	11,003	103,635	45,428
<b>Total</b>		<u>93,292</u>	<u>11,003</u>	<u>104,295</u>	<u>45,942</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(4,083)	0	(4,083)	(1,820)
<b>NET CURRENT ASSETS</b>					
		89,209	11,003	100,212	44,122
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		89,209	11,003	100,212	44,122
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(6,160)	0	(6,160)	(7,480)
<b>NET ASSETS</b>					
		<u>83,049</u>	<u>11,003</u>	<u>94,052</u>	<u>36,642</u>
<b>FUNDS</b>					
Unrestricted funds	15			83,049	25,639
Restricted funds				<u>11,003</u>	<u>11,003</u>
<b>TOTAL FUNDS</b>					
				<u><u>94,052</u></u>	<u><u>36,642</u></u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board of Directors and authorised for issue on 16 July 2022 and were signed on its behalf by:

*T Coles*

T Coles – Director

*P Gregory*

P Gregory – Director

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

**1. LEGAL FORM**

The charity is a company limited by guarantee registered in England and Wales. Its registered office and charity number is as shown on page 4.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the accounts, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the accounts.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

**2. ACCOUNTING POLICIES – continued**

**Tangible fixed assets**

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

**3. DONATIONS AND LEGACIES**

	2022 £	2021 £
Donations	33,861	26,591
Gift Aid	6,332	4,773
Legacies	56,081	
	<u>96,274</u>	<u>31,364</u>

**4. INVESTMENT INCOME**

	2022 £	2021 £
Deposit account interest	12	24
	<u>12</u>	<u>24</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2022 £	2021 £
Membership income – Life members' subscriptions	1,320	1,320
Member seminars	1,496	0
Website	636	0
	<u>3,452</u>	<u>1,320</u>

**6. GRANTS PAYABLE**

	2022 £	2021 £
Charitable grants (overseas fund)	0	500
	<u>0</u>	<u>500</u>

The total grants paid to institutions during the year was as follows:

Other grants	<u>0</u>	<u>500</u>
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**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Membership support	22,652	263	4,242	27,157
	<u>22,652</u>	<u>263</u>	<u>4,242</u>	<u>27,157</u>

**8. NET INCOME/EXPENDITURE**

Net income/(expenditure) is stated after charging/(crediting)

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Independent Examination fee	-	-
	-	-

**9. DIRECTORS' REMUNERATION AND BENEFITS**

There were no directors' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021

**Directors' expenses**

	2022 £	2021 £
Directors' expenses	1,636	315
	1,636	315

A total of 8 (2021: 7) directors were paid throughout the financial year. These expenses were reimbursements for travel and other administrative expenses

**10. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	19319	15,961
Other pension costs	601	113
	19920	16,074

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

	2022	2021
Membership support and development	2	2

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Fixtures and fittings £
<b>COST</b>		
At 1 April 2021 and 31 March 2022	0	5,260
<b>DEPRECIATION</b>		
1 April 2021	0	
31 March 2022		5,260
<b>NET BOOK VALUE</b>		
At 31 March 2021	0	
At 31 March 2022		0

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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

	2022 £	2021 £
Other debtors	352	250
Prepayments	308	264
	<u>660</u>	<u>514</u>

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

	2022 £	2021 £
Accruals	2,763	-
Deferred income	1,320	1,320
	<u>4,083</u>	<u>1,320</u>

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

	2022 £	2021 £
Accruals and deferred income	6,160	7,480
	<u>6,160</u>	<u>7,480</u>

Included in the balance sheet is deferred income relating to life membership subscriptions. These are written back to income over 20 years following the year of receipt. The balance carried forward is £7480 of which £1,320 will be taken to income within the coming year and £6160 is due after more than 1 year

**15. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	Transfer between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	25,639	57,410	-	83,049
<b>Restricted funds</b>				
Overseas Fund	11,003		-	11,003
<b>TOTAL FUNDS</b>	<u>36,642</u>	<u>57,410</u>	<u>-</u>	<u>94,052</u>

The Overseas Fund comprises residual monies originally donated by members specifically for the work of ACT overseas.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**ASSOCIATION OF CHRISTIAN TEACHERS**

England & Wales - Charity number 295328

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# Accounts

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**REGISTERED COMPANY NUMBER: 02056400 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 295328**

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
ASSOCIATION OF CHRISTIAN TEACHERS**

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2021**

The Directors present their report with the financial statements of the charity for the year ended 31 March 2021. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

ACT seeks to advance the Christian faith by such means as the Association may determine in accordance with its Statement of Faith. The Statement of Faith is set out in ACT's Memorandum and Articles of Association.

**ACT's vision is to 'serve, equip and inspire Christians in education'.**

**To serve** pastorally and prayerfully, providing a voice for those in education.

**To equip** by informing and resourcing those who are in education.

**To inspire** by providing a wider focus, encouraging Christians in education.

**To serve:**

- responding to the particular needs of the individual, especially any who consider themselves isolated or unsupported
- identifying areas of potential concern and seeking to resource individual members from within the wider membership to help deal with such concerns
- providing prayer support and identifying prayer needs.

**To equip:**

- providing a Christian focus on key issues affecting the profession
- providing resources to help individuals deal with specific situations (e.g. prayers that can be used when a pupil dies).
- providing resources to enable members to function confidently as Christians in their differing situations.

**To inspire:**

- inspiring individual Christians in education through support, resources, and advocacy - offering a distinctively Christian voice in the public arena on pertinent issues.

The major areas of activity aimed at supporting ACT's members include the provision of:

- a) regular emails encouraging members and providing updates on education
- b) journals three times a year
- c) ACT's website
- d) conferences and seminars.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

ACT provides a public benefit by:

- a) contributing a Christian perspective to the national debate about education
- b) offering a forum for debate and consultation on Christian education with the media
- c) supporting the development of education both in the UK and overseas
- d) providing within a Christian context pastoral support for its members, in whatever role they serve in the world of education, to equip them to be more effective in their respective roles in educational institutions.

In making this statement of public benefit the Directors have had regard to the guidance issued by the Charity Commission.

### **ACHIEVEMENT AND PERFORMANCE Chair's Report**

Barbara Bell Chair of ACT to November 2020.

The majority of our Board meetings this year have been via Zoom. It is quite a challenge to deal with ACT business via Zoom – long Zoom meetings are not practical. We had nine full Board meetings during the year, all except one via Zoom. Our AGM was also held via Zoom and we were pleased to welcome nearly 30 people to that meeting. The use of Zoom has not only enabled us to meet more often, it has reduced our anticipated expenditure for the year by about £3,000. At the start of the year a new website came into being – we are grateful to Bob Goody for his enabling of this. The Overseas Committee was re-formed and has been busy looking at the funding criteria. The Board advertised for an Executive Officer in May – a post which attracted a lot of interest. In September we were delighted to welcome Elizabeth Harewood as Executive Officer. David Williams continued to support the Board as Administrator until the end of March 2021. At the start of March we welcomed a new Administrator – Nathan Mair. The Board looked at the different organisations we are linked with and strengthened our link with TISCA (The Independent Schools Christian Alliance), holding joint prayer meetings and working together on a Conference. We have also actively engaged with the Religious Education Council as it promotes its review of Religious Education.

Our finances are in a good place and thanks are due to Geoff Coggins. Geoff came back on the Board to help us out during a difficult time and he has kept the Board fully cognisant with ACT's finances. Geoff has now handed over the reins to Jeff Fair.

From March 2020 I have been ably supported by Tim Coles, as Vice Chair. In November 2020 I decided to step down as Chair and the Board elected Tim as the new Chair. Tim's abilities have already been evident and I know he will continue to work hard and be an excellent Chair. At the same time Peter Gregory was elected as Vice Chair.

ACT started in 1971 and we have been busy planning for celebrating this golden jubilee, Covid permitting. In searching the archives for our special Journal celebrating fifty years of ACT I was reminded of the dedication and vision of many people who saw ACT as something worth having and how God blessed ACT during those fifty years. As a Board we are continually being reminded that He is all we need and we pray for His continued blessing as we move into the next fifty years.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

Under the Memorandum and Articles of Association, ACT has power to invest the Association's funds in any way the Board of Directors wishes. The Board takes the view that any investment made by ACT must be in accordance with the Association's Christian beliefs, aims and objectives.

### **Reserves policy**

The ACT AGM on 18 November 2006 voted to approve the following Reserves Policy:

The Board should seek to maintain reserves equivalent to twelve weeks of unrestricted expenditure (free reserves).

This policy will be reviewed annually by the ACT Board of Directors. Any resolutions to change this policy will be brought to an AGM for consideration.

## **FINANCIAL REVIEW**

The Association received during the year income of £33,443 (2020: £29,915). Expenditure for the year was £24,210 (2020: £44,507), a surplus of £9,733 (2020: deficit of £14,592) during the year. The total funds carried forward at 31 March 2021 were £36,642 (2019: £27,409) of which £11,003 (2020: £11,503) were restricted funds.

## **FUTURE PLANS**

In 2021/22 ACT will continue to work in three main areas:

- Increasing membership and support
- Seeking new Board Members
- Increasing the Christian voice for education in England

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Association of Christian Teachers (ACT) is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 18 September 1986 (amended to allow for current governance by special resolution on 7 June 1997, 20 November 2004, 19 November 2005, 14 November 2020).

ACT is registered as a charity with the Charity Commission. The charity is a nondenominational Christian membership organisation open to anyone over the age of 18 years.

In the event of the charity winding-up, ACT members agree to contribute up to £1.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

### **Recruitment and appointment of new Directors**

Members of the ACT Board are Directors of the Company and Trustees of the Charity, and there are no other Directors or Trustees.

The Directors of the Company and Trustees of the Charity during the year are recorded overleaf.

As set out in the Memorandum and Articles of Association, one third of the Directors, as at the AGM, shall retire from office. A retiring Director is eligible for re-election. A Director who has served continuously for seven years may not be eligible for re-election for a period of a year. Article 30 in our Memorandum and Articles of Association allows the Directors, with certain restrictions, to appoint new Board members between AGM's. Any person so appointed serves until the following AGM, when he or she will then be eligible for election.

Only Full Members of ACT and Associate Members who are currently members of the Board of Directors who are present at the ACT Annual General Meeting (or who have sent an authorised proxy) can vote for candidates standing for election to ACT's Board of Directors. Voting is done by secret ballot with all voters having one vote per vacancy on the Board.

### **Organisational structure**

The Board of Directors meets regularly to monitor the work and plan the future direction of ACT. All Directors are expected to attend all meetings. The Directors met nine times during the year, all except one via Zoom.

During the year Elizabeth Harewood was appointed as Executive Officer.

### **Induction and training of new directors**

The Directors of ACT have the responsibility for providing strategic leadership and direction for the charity and ensure ACT is well led and managed. In order to fulfil their responsibilities, ACT Directors are encouraged to attend appropriate internal and external training events where these will help them, as individuals, to undertake their role within the organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Related parties**

ACT works co-operatively with a variety of other organisations (whether Christian or non-Christian) providing this:

- a) does not bring dishonour to God;
- b) does not undermine the credibility, mission and purpose of the Christian Church;
- c) advances ACT's charitable aims; and
- d) is deemed by the Board not to damage strategically the Association's reputation and/or compromise its ability to carry out its core functions.

During the year ACT has worked with and has been part of Pray for Schools, Christian Coalition for Education, the RE Council of England and Wales, the Lords and Commons Family and Child Protection Group and Transform Work UK.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02056400 (England and Wales)

**Registered Charity number**

295328

**Registered office**

39 The Cliff Park  
Dinham  
Ludlow  
SY8 2JF

**Directors:**

Barbara Bell – appointed November 2014, re-elected October 2016, re-elected November 2020

Sarah-Jane Bentley – appointed November 2020

Timothy Coles – appointed October 2015, re-elected October 2017, re-elected November 2020

Geoff Coggins – appointed January 2020

Jeff Fair – appointed November 2020

Peter Gregory – appointed January 2020

David Midwinter – appointed November 2020

Gerard Moate – appointed November 2014, re-elected November 2019, re-elected November 2020

Ijeoma Nwaneri – appointed November 2020

Phillip Staves – appointed November 2019

**Executive Officer:**

Elizabeth Harewood from September 2020

**Administrator:**

David Williams to March 2021

Nathan Mair from March 2021

**Independent Examiner**

Graham Vince

**Solicitors**

Blake Laphorn Tarlo Lyons  
Harbour Court  
Compass Road  
North Harbour  
Portsmouth PO6 4ST

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of Directors on 8<sup>th</sup> May, 2021 and signed on its behalf by



.....  
T Coles - Director

**Independent examiner's report to the directors of Association of Christian Teachers ('the Company')**

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's directors of the Company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Use of my report**

This report is made solely to the charity's directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the charity's directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's directors as a body, for my independent examination work, for this report, or for the opinions I have formed.

Signed:



Name: Graham Vince

Address: 4 Alison Road, Church Stretton, Shropshire, SY6 7AT

Date: 10<sup>th</sup> May 2021

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
For the Year Ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND EXPENDITURE FROM</b>					
Donations and legacies	3	31,364	-	31,364	28,482
<b>Charitable activities</b>					
Membership income	5	1,320	-	1,320	1,320
Member seminars		735	-	735	-
Investment income	4	24	-	24	113
<b>Total</b>		33,443	-	33,443	29,915
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Membership support		23,710	-	23,710	42,805
Charitable grants (overseas fund)		-	500	500	1,702
<b>Total</b>		23,710	500	24,210	44,507
<b>NET INCOME/(EXPENDITURE)</b>					
		9,733	(500)	9,233	(14,592)
Transfers between funds	15	-	-		
<b>Net movement in funds</b>		9,733	(500)	9,233	(14,592)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		15,906	11,503	27,409	42,001
<b>TOTAL FUNDS CARRIED FORWARD</b>		25,639	11,003	36,642	27,409

The notes form part of these financial statements

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

Statement of financial position  
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	5
<b>CURRENT ASSETS</b>					
Debtors	12	514	-	514	3,964
Cash at bank		33,925	11,503	45,428	35,060
<b>Total</b>		<u>34,439</u>	<u>11,503</u>	<u>45,942</u>	<u>39,024</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(1,320)	(500)	(1,820)	(2,820)
<b>NET CURRENT ASSETS</b>					
		<u>33,119</u>	<u>11,003</u>	<u>44,122</u>	<u>36,204</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>33,119</u>	<u>11,003</u>	<u>44,122</u>	<u>36,209</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(7,480)	-	(7,480)	(8,800)
<b>NET ASSETS</b>					
		<u>25,639</u>	<u>11,003</u>	<u>36,642</u>	<u>27,409</u>
<b>FUNDS</b>					
Unrestricted funds	15			25,639	15,906
Restricted funds				<u>11,003</u>	<u>11,503</u>
<b>TOTAL FUNDS</b>					
				<u>36,642</u>	<u>27,409</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board of Directors and authorised for issue on 8<sup>th</sup> May, 2021 and were signed on its behalf by:



.....  
T Coles – Director



.....  
B Bell – Director

**ASSOCIATION OF CHRISTIAN TEACHERS**  
**(Company Number: 02056400, Charity Number:295328)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

**1. LEGAL FORM**

The charity is a company limited by guarantee registered in England and Wales. Its registered office and charity number is as shown on page 4.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern**

At the time of approving the accounts, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the accounts.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

**2. ACCOUNTING POLICIES – continued**

**Tangible fixed assets**

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

**3. DONATIONS AND LEGACIES**

	2021 £	2020 £
Donations	26,591	25,073
Gift Aid	4,773	3,409
	31,364	28,482

**4. INVESTMENT INCOME**

	2021 £	2020 £
Deposit account interest	24	113
	24	113

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2021 £	2020 £
Membership income – Life members’ subscriptions	1,320	1,320
	1,320	1,320

**6. GRANTS PAYABLE**

	2021 £	2020 £
Charitable grants (overseas fund)	500	1,702
	500	1,702

The total grants paid to institutions during the year was as follows:

Other grants	500	1,702
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**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Membership support	19,171	169	413	19,753

**8. NET INCOME/EXPENDITURE**

Net income/(expenditure) is stated after charging/(crediting)

	2021 £	2020 £
Independent Examination fee	-	1,500
	-	1,500

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

**9. DIRECTORS' REMUNERATION AND BENEFITS**

There were no directors' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020

**Directors' expenses**

	2021 £	2020 £
Directors' expenses	315	2,406
	315	2,406

A total of 5 (2020: 7) directors were paid throughout the financial year. These expenses were reimbursements for travel and other administrative expenses

**10. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	15,961	19,583
Other pension costs	113	304
	16,074	19,887

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

	2021	2020
Membership support and development	2	2

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Fixtures and fittings £
<b>COST</b>		
At 1 April 2020 and 31 March 2021	5,260	5,260
<b>DEPRECIATION</b>		
1 April 2020	5,255	
31 March 2021		5,260
<b>NET BOOK VALUE</b>		
At 31 March 2020	5	
At 31 March 2021		0

**ASSOCIATION OF CHRISTIAN TEACHERS**  
(Company Number: 02056400, Charity Number:295328)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 £	2020 £
Other debtors	250	3,633
Prepayments	264	331
	<u>514</u>	<u>3,964</u>

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

	2021 £	2020 £
Accruals	-	1,500
Deferred income	1,320	1,320
	<u>1,320</u>	<u>2,820</u>

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

	2021 £	2020 £
Accruals and deferred income	7,480	8,800
	<u>7,480</u>	<u>8,800</u>

Included in the balance sheet is deferred income relating to life membership subscriptions. These are written back to income over 20 years following the year of receipt. The balance carried forward is £8,800 of which £1,320 will be taken to income within the coming year and £7,480 is due after more than 1 year

**15. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	Transfer between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	15,906	9,733	-	25,639
<b>Restricted funds</b>				
Overseas Fund	11,503	(500)	-	11,003
<b>TOTAL FUNDS</b>	<u>27,409</u>	<u>9,233</u>	<u>-</u>	<u>36,642</u>

The Overseas Fund comprises residual monies originally donated by members specifically for the work of ACT overseas.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.