

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**

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.

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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

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.

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.

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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 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.

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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 Lapthorn Tarlo Lyons
Harbour Court
Compass Road
North Harbour
Portsmouth PO6 4ST

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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 8th 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: 10th 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 £
INCOME AND EXPENDITURE FROM					
Donations and legacies	3	31,364	-	31,364	28,482
Charitable activities					
Membership income	5	1,320	-	1,320	1,320
Member seminars		735	-	735	-
Investment income	4	24	-	24	113
Total		33,443	-	33,443	29,915
EXPENDITURE ON					
Charitable activities					
Membership support		23,710	-	23,710	42,805
Charitable grants (overseas fund)		-	500	500	1,702
Total		23,710	500	24,210	44,507
NET INCOME/(EXPENDITURE)		9,733	(500)	9,233	(14,592)
Transfers between funds	15	-	-		
Net movement in funds		9,733	(500)	9,233	(14,592)
RECONCILIATION OF FUNDS					
Total funds brought forward		15,906	11,503	27,409	42,001
TOTAL FUNDS CARRIED FORWARD		25,639	11,003	36,642	27,409

The notes form part of these financial statements

ASSOCIATION OF CHRISTIAN TEACHERS
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Statement of financial position
31 March 2021

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

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
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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 8th May, 2021 and were signed on its behalf by:


.....
T Coles – Director
.....
B Bell – Director

ASSOCIATION OF CHRISTIAN TEACHERS
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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.

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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.

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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
	<u>31,364</u>	<u>28,482</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	24	113
	<u>24</u>	<u>113</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Membership income – Life members' subscriptions	1,320	1,320
	<u>1,320</u>	<u>1,320</u>

6. GRANTS PAYABLE

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

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

Other grants	<u>500</u>	<u>1,702</u>
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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

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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
	<u>315</u>	<u>2,406</u>

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
	<u>16,074</u>	<u>19,887</u>

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

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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 £
Unrestricted funds				
General fund	15,906	9,733	-	25,639
Restricted funds				
Overseas Fund	11,503	(500)	-	11,003
TOTAL FUNDS	<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.