INSTITUTE FOR CHILDREN, YOUTH AND MISSION

England & Wales · Charity number 1081144

Details

Other names	CENTRE FOR YOUTH MINISTRY, CYM
Status	Registered
Legal form	Charitable company
Company number	03988613
Registered	2000-06-15
Register	View on the Charity Commission register

Contact

Address	67 New House Lane Canterbury Kent CT4 7BJ
Phone	01157770102
Email	hello@cym.ac.uk
Website	www.cym.ac.uk

Activities

Objects: THE PROMOTION OF THE CHRISTIAN FAITH AND THE PROMOTION OF EDUCATION AND IN PARTICULAR (BUT NOT EXCLUSIVELY) THE CREATION AND PROVISION OF CHRISTIAN YOUTH WORK TRAINING AND RESOURCES.

Activities: The principal activity of the Institute for Children, Youth and Mission, in promoting both the Christian faith and education, is to provide training courses, with appropriate validation and accreditation, to undertake research and produce publications to support Christian work with young people, children, families, schools and communities.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Northern Ireland
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£133,531	£163,405	-	-
2024-08-31	£219,276	£335,009	-	-
2023-08-31	£399,391	£278,142	-	-
2022-08-31	£194,833	£288,377	-	-
2021-08-31	£290,579	£291,164	-	-

Trustees

Name	Role	Appointed
Peter Ernest Gregory	Chair	2024-04-18
AMIE M'BALU BUHARI		2021-07-05
Alasdair James Campbell		2021-05-17
Alistair Craig Langton		2018-11-26
Dr Yinxuan Huang		2025-06-04
James Michael Greene		2025-04-02
Suzanne Kathryn Leveson		2022-11-08

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INSTITUTE FOR CHILDREN, YOUTH AND MISSION

England & Wales - Charity number 1081144

Accounts

Company registration number: 03988613
Charity registration number: 1081144

Institute for Children, Youth and Mission

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Institute for Children, Youth and Mission

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Institute for Children, Youth and Mission

Reference and Administrative Details

Trustees

Peter Gregory, Chair
Alistair Langton
Barry Thompson
Aime Buhari
Suzanne Leveson
Alasdair Campbell

Secretary

Lyndsay Millar

Senior Management Team

James Archer, until 31/08/2024, CEO
Robin Smith, Course Director
Sarah Holmes, Director of Research

Charity Registration Number

1081144

Company Registration Number

03988613

Registered Office

16 Commerce Square
Nottingham
NG1 1HS

Independent Examiner

John O'Brien, employee of
Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Institute for Children, Youth and Mission

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Peter Gregory, Chair (appointed 14 May 2024)

Alistair Langton

Barry Thompson

Aime Buhari

Suzanne Leveson

Alasdair Campbell

Rev Sarah Fegredo (resigned 10 December 2024)

Secretary:

Lyndsay Millar (appointed 22 October 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 23/03/2020. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Objectives and activities

Public benefit

Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

A Statement from the Chair of Trustees

Firstly, we want to give thanks to God for His ongoing provision and guidance throughout the year.

It was a year in which several challenges were encountered - especially as we continued to deliver the undergraduate and Masters programmes with reduced student numbers.

During that period we were particularly appreciative of Sarah Fegredo who chaired and helped to steer CYM and the very helpful advice from Paul Fenton as the Trustees sought to navigate the challenges and also consider the future direction of the Institute.

We start the new year with renewed purpose and are ready to continue to follow His pathway for which we continue to listen carefully for God's leading.

The annual report was approved by the trustees of the charity on 22nd May 2025 and signed on its behalf by:



Peter Gregory
Trustee

Institute for Children, Youth and Mission

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Responsibilities

The trustees (who are also the directors of Institute for Children, Youth and Mission for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Institute for Children, Youth and Mission

Independent Examiner's Report to the trustees of Institute for Children, Youth and Mission ('the Company')

Independent examiner's report to the trustees of Institute for Children, Youth and Mission ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company 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 that in any material respect:

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.



.....
John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....22/05/2025

Institute for Children, Youth and Mission

Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	-	-	-	655
Charitable activities	3	160,689	54,057	214,746	397,151
Other trading activities	5	-	-	-	1,105
Investment income	6	4,530	-	4,530	480
Total income		165,219	54,057	219,276	399,391
Expenditure on:					
Charitable activities	7	(309,659)	(25,350)	(335,009)	(278,142)
Total expenditure		(309,659)	(25,350)	(335,009)	(278,142)
Net (expenditure)/income		(144,440)	28,707	(115,733)	121,249
Transfers between funds		184,000	(184,000)	-	-
Net movement in funds		39,560	(155,293)	(115,733)	121,249
Reconciliation of funds					
Total funds brought forward		2,465	204,223	206,688	85,439
Total funds carried forward	14	42,025	48,930	90,955	206,688

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

Institute for Children, Youth and Mission

Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	655	-	655
Charitable activities	3	131,380	265,771	397,151
Other trading activities	5	1,105	-	1,105
Investment income	6	480	-	480
Total income		133,620	265,771	399,391
Expenditure on:				
Charitable activities	7	(214,375)	(63,767)	(278,142)
Total expenditure		(214,375)	(63,767)	(278,142)
Net (expenditure)/income		(80,755)	202,004	121,249
Transfers between funds		603	(603)	-
Net movement in funds		(80,152)	201,401	121,249
Reconciliation of funds				
Total funds brought forward		82,617	2,822	85,439
Total funds carried forward	14	2,465	204,223	206,688

Institute for Children, Youth and Mission

(Registration number: 03988613)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,776	2,681
Current assets			
Debtors	11	6,453	15,556
Cash at bank and in hand	12	96,164	216,991
		102,617	232,547
Creditors: Amounts falling due within one year	13	(13,438)	(28,540)
Net current assets		89,179	204,007
Net assets		90,955	206,688
Funds of the charity:			
Restricted income funds			
Restricted funds	14	48,930	204,223
Unrestricted income funds			
Unrestricted funds		42,025	2,465
Total funds	14	90,955	206,688

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 18 were approved by the trustees, and authorised for issue on 22nd May 2025 and signed on their behalf by:



Peter Gregory
Trustee

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Institute for Children, Youth and Mission meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Total 2024 £	Total 2023 £
Donations and legacies;		
Donations from individuals	-	655
	-	655

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Grants, donations & gift aid	-	11,633	11,633
Fees	160,527	42,424	202,951
Other income	162	-	162
	160,689	54,057	214,746

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Grants, donations & gift aid	-	238,098	238,098
Fees	131,380	27,673	159,053
	131,380	265,771	397,151

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Individual donations	-	1,696	1,696
All Hallows	-	5,000	5,000
St Peter's Saltley Trust	-	4,937	4,937
	-	11,633	11,633

5 Income from other trading activities

	Total funds £	Total 2023 £
Other income from other trading activities	-	1,105
	-	1,105

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	4,530	4,530	480
	4,530	4,530	480

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Core staff costs	218,126	-	218,126	229,800
Bad debts	10,546	-	10,546	1,773
Depreciation	1,954	-	1,954	1,881
Accountancy	1,440	-	1,440	1,920
Development consultancy	7,260	-	7,260	-
Insurance	3,452	-	3,452	3,358
Registration & compliance	675	-	675	1,675
Trustee expenses	755	-	755	300
Hourly paid contracts	13,970	2,435	16,405	-
Marketing & communications	23,563	20,046	43,609	4,963
Office & admin costs	8,496	1,819	10,315	6,869
Training resources	5,067	-	5,067	-
Staff training & conferences	2,131	-	2,131	-
Staff travel & subsistence	3,278	-	3,278	456
Venue hire & services	8,946	1,050	9,996	15,020
Other costs	-	-	-	10,127
	309,659	25,350	335,009	278,142

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,954	1,881

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	196,275	196,601
Social security costs	11,860	10,238
Pension costs	9,991	8,131
	218,126	214,970

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	9	9

7 (2023 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £9,991 (2023 - £8,131).

During the year, the charity made redundancy and/or termination payments which totalled £17,500 (2023 - £Nil).

At 31st August, 2 posts were made redundant (CEO & Director of Communications). This was following a restructuring exercise (and consultation) which took place during July and August due to a decision to end recruitment to the BA and MA programmes, and a need to reduce overall costs. Notice of 'teach-out' was given to Newman University. All students are expected to complete their studies in the summer of 2026. CYM continues with Research work and is seeking to develop other Training programmes. In addition to the 2 redundancies, 4 other staff left the organisation through the summer of 2024 of their own accord.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £114,338 (2023 - £101,298).

10 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 September 2023	8,945	8,945
Additions	1,049	1,049
Disposals	(2,911)	(2,911)
At 31 August 2024	7,083	7,083
Depreciation		
At 1 September 2023	6,264	6,264
Charge for the year	1,954	1,954
Eliminated on disposals	(2,911)	(2,911)
At 31 August 2024	5,307	5,307
Net book value		
At 31 August 2024	1,776	1,776
At 31 August 2023	2,681	2,681

11 Debtors

	2024 £	2023 £
Trade debtors	2,404	11,411
Prepayments	4,049	4,145
	6,453	15,556

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	25	-
Cash at bank	96,139	216,991
	96,164	216,991

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,930	15,666
Other creditors	6,068	5,356
Accruals	1,440	1,920
Deferred income	-	5,598
	13,438	28,540

14 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds					
General					
General fund	2,465	165,219	(309,659)	144,000	2,025
Designated					
Reserves	-	-	-	40,000	40,000
Total unrestricted funds	2,465	165,219	(309,659)	184,000	42,025
Restricted funds					
All Hallows	950	5,000	(3,950)	-	2,000
Jerusalem Trust	500	-	(500)	-	-
SJ Nexus Research (Growing Faith)	98,085	-	(440)	(65,000)	32,645
SJ Capital Project	50,000	-	-	(50,000)	-
SJ Online Learning	50,000	-	(3,732)	(35,000)	11,268
Souter Charitable Trust	500	-	(500)	-	-
Your Faith Your Online World	4,188	42,424	(16,153)	(30,000)	459
Direct Giving	-	1,696	(75)	-	1,621
St Peter's Saltley Trust	-	4,937	-	(4,000)	937
Total restricted funds	204,223	54,057	(25,350)	(184,000)	48,930
Total funds	206,688	219,276	(335,009)	-	90,955

Institute for Children, Youth and Mission

Notes to the Financial Statements for the Year Ended 31 August 2024

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted funds					
General					
General fund	82,617	133,620	(214,375)	603	2,465
Restricted					
All Hallows	-	5,400	(3,847)	(603)	950
Jerusalem Trust	1,029	10,000	(10,529)	-	500
SJ Nexus Research (Growing Faith)	-	100,000	(1,915)	-	98,085
SJ Capital Project	-	50,000	-	-	50,000
SJ Online Learning	-	50,000	-	-	50,000
Souter Charitable Trust	-	3,000	(2,500)	-	500
Your Faith Your Online World	-	27,673	(23,485)	-	4,188
Direct Giving	-	8,698	(8,698)	-	-
Bishop Radford Trust	-	1,000	(1,000)	-	-
Growing Faith Foundation	-	10,000	(10,000)	-	-
Hardship Fund	1,793	-	(1,793)	-	-
Total restricted funds	2,822	265,771	(63,767)	(603)	204,223
Total funds	85,439	399,391	(278,142)	-	206,688

The specific purposes for which the funds are to be applied are as follows:

Name of fund: Direct Giving
Purpose: Life Transformers project: The fund was created to provide a bursary system which would support potential students from the Global South to access degree courses with CYM. The fund was closed in 2024 and donations were either repaid or redistributed to General Fund following consultation with individual donors and the Charities Commission.

Name of fund: St John's Growing Faith
Purpose: A research project was planned (and delivered) in partnership with The Diocese of Durham to research the impact of Growing Faith Foundation funding for a chaplaincy project in a primary school in Durham County.

Name of fund: St John's Online Learning
Purpose: The aim of the fund was to develop an online learning platform to provide non-formal training courses in working with children, young people and their families.

Name of fund: All Hallows
Purpose: The aim of the fund was to develop an online learning platform to provide non-formal training courses in working with children, young people and their families.

Name of fund: St Peter's Saltley Trust
Purpose: The FE Chaplain: Understanding the field and supporting practice. A three-year project to research the experiences and perceptions of chaplaincy in FE settings in W Midlands. And subsequently develop a training course.

Name of fund: Your Faith Your Online World Project
Purpose: The overarching aim of this Partnership is to commission, produce and distribute a series of short films and accompanying learning resources aimed at young people in the UK between the ages of 11-16 to help them consider the links between their faith and their values and their online world. In time, these resources will be available to the NSPCC to use in relation to other faith-based groups and schools.

The transfers from the restricted funds to the General fund are to cover core costs and staff salaries.

15 Analysis of net assets between funds

	Unrestricted		2024
	General	**Restricted**	**Total funds**
	£	**£**	**£**
Tangible fixed assets	1,776	-	1,776
Current assets	53,687	48,930	102,617
Current liabilities	(13,438)	-	(13,438)
Total net assets	42,025	48,930	90,955

	Unrestricted		
	General	Restricted	2023 Total funds
	£	£	£
Tangible fixed assets	2,681	-	2,681
Current assets	28,324	204,223	232,547
Current liabilities	(28,540)	-	(28,540)
Total net assets	2,465	204,223	206,688

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024	2023
	£	£
Independent examination	1,200	-
	1,200	-

17 Taxation

The charity is a registered charity and is therefore exempt from taxation.

18 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Rev Sarah Fegredo
£532 (2023: £157) of expenses were reimbursed to Rev Sarah Fegredo during the year.

for travel and reimbursement of expenses
Alasdair Campbell
£117 (2023: £Nil) of expenses were reimbursed to Alasdair Campbell during the year.

for accommodation & travel
Barry Thompson
£95 (2023: £Nil) of expenses were reimbursed to Barry Thompson during the year.

for accommodation & travel
Donations made by the trustees totalled £550 for the year (2023 - £180).

19 Related party transactions

There were no related party transactions in the year.

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

England & Wales - Charity number 1081144

Accounts



CYM

THE INSTITUTE FOR CHILDREN, YOUTH & MISSION

THE INSTITUTE FOR CHILDREN, YOUTH & MISSION

(A company limited by guarantee)

Trustees' Annual Report & Accounts

Year Ended 31st August 2023

Company registration number: 3988613
Charity registration number: 1081144


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LEGAL & ADMINISTRATIVE INFORMATION



REFERENCE

The Charity is called "Institute for Children, Youth and Mission" and is often referred to as CYM.

The organisation is registered with the Charity Commission for England and Wales and as a limited company by guarantee with Companise House.

CYM was incorporated as a charitable company on the 9th of May 2000.

Registered Charity Numbers	1081144	
Registered Company Number	3988613	
Registered Office	16 Commerce Square Lace Market Nottingham NG1 1HS	
Website	www.cym.ac.uk	
Trustees	Rev S Fegredo (Chair of Trustees) S Leveson A Buhari A Campbell B Thompson A Langton Dr I Taylor A Third	*Appointed 26/11/2018* *Appointed 08/11/2022* *Appointed 05/07/2021* *Appointed 17/05/2021* *Appointed 03/07/2020* *Appointed 26/11/2018* *Resigned 15/11/2022* *Resigned 31/08/2022*
Company Secretary	Rev S Fegredo	
Key Managment Personnel	J Archer Rev S Fegredo R Smith	*CEO from 04/01/2022* *Executive Trustee from 01/09/2020* *Course Director (Nottingham)*
Governing Document	Memorandum and Artides of Association dated March 2020	
Bankers	Unity Trust Bank pic Nine Brindley Place Birmingham, B1 2HB	
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds, LS25 1AF	
Principal Solicitors	Browne Jacobson LLP Mowbray House Castle Meadow Road Nottingham, NG2 1 BJ	



TRUSTEES' ANNUAL REPORT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2019).

The Institute for Children, Youth and Mission, formerly the Centre for Youth Ministry, is also widely known as CYM.

OBJECTIVES AND ACTIVITIES

The Institute for Children, Youth & Mission (CYM) is a, independent specialist college dedicated to equipping individuals for Christian ministry and mission with a focus on children, young people, and the community. Our core mission is to empower those working with young minds to share the transformative message of the Christian gospel.

The CYM community benefits from seasoned academics boasting decades of experience, CYM envisions passing the baton to the next generation, bringing the Christian Gospel to the lives of children and young people across diverse backgrounds. We collaborate with churches, charities, organisations, and communities, fostering a collective effort to make a lasting impact. With over two decades of experience in providing accredited professional degree-level qualifications, CYM stands as a leader in training, education, and research in our field. We go beyond traditional education, offering theological insight, building spiritual community, and imparting practical skills that empower our students to effect real change.

At the heart of our mission is our unwavering commitment to both the Christian faith and education. CYM isn't just an educational institution; we are catalysts for change, igniting a transformation that extends to young people, children, families, schools, and communities. Our impact echoes beyond the confines of our institute, reaching into voluntary and faith communities. Our staff champion the development of youth and children's work in the voluntary sector and Christian denominations. We take pride in contributing to the rhythm of community-based projects, weaving a tapestry of positive change throughout society.

In our pursuit of public benefit, we draw on the Charity Commission's guidance. Our commitment to advancing education and overcoming barriers, guides our strategic planning and financial policies. Throughout our rich history, affordability and exceptional learning experiences have been core tenets, influencing the diverse range of courses we offer today.

As one of the key providers of education in Christian Youth and Community Work, Children's Ministry, and Chaplaincy with Children and Young People training in the UK, CYM remains at the forefront of innovation. Pioneering Children and Family Work, with validated provision for awards in Community-Based Pioneer Ministry, we adapt and evolve in the dynamic landscape of higher education, forging new paths as we seek to navigate the financial pressures that we face.

ACHIEVEMENT & PERFORMANCE

CEO STATEMENT

After completing my first full academic year as CEO and Principal of CYM, it is a privilege reflect on the last year and the incredible journey we've undertaken together. Although we are a small charity and college, it is helpful to have the opportunity to remind ourselves of the profound impact we can have on the lives of children and youth through our ministry and mission. Our commitment to creating a nurturing environment that fosters growth, learning, and compassion is at the core of everything we do.

In Ephesians 3:20, we are reminded that we have the support of a higher power, "Now to him who is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us." Whilst there have been challenges in this academic year, we have also been able to witness God's miraculous, and gracious provision. Over the last 20 or so year history of CYM, we can be thankful that this has consistently been our testimony. Our history and experience over the last year gives rise to a confidence that there are limitless possibilities that lie ahead, as we seek to look to the future, embracing the mission entrusted to us.

Our community of undergraduate and postgraduate students have not only demonstrated academic excellence this year but have also exemplified the values we hold dear. Their dedication to their studies and passion for ministry in localised contexts, often overcoming personal challenges, inspires us all.

In partnership with the Church of England's Growing Faith Foundation, we have had the privilege to embark on groundbreaking research aimed at understanding the evolving needs of children today and role of the school, church and chaplain can play in equipping them with the tools to navigate their faith journey. We are excited about future research projects and are delighted that through our research work we get to serve the church in a unique way.

In our dedication to advancing knowledge and nurturing faith, we have extended our reach by providing training to charities, churches, and individuals. Working hand in hand with young people, we have developed invaluable resources that resonate with the diverse needs of our communities. This year we were able to achieve a significant milestone in our journey – the launch of our online learning platform. This transformative endeavour has been made possible through the generous grant funding we have received. With this online platform, we aspire to amplify the reach of our mission and provide a digital space for learning and growth.

As we look to the future, with gratitude for the past, and enthusiasm for what lies ahead, we remain anchored in our commitment to nurturing the minds and hearts of the future cohorts of students seeking to prepare for vocations with children and young people. Together, as a community fuelled by faith and guided by scripture, our prayer is to continue to make a positive and lasting impact on the lives of children and young people.

Our dedicated team, students, supporters, and partners have played an instrumental role in translating our mission into tangible, positive outcomes. As you read our annual report you will see that each story, each achievement, is a testament of God's grace, love, and guidance as well as our community's commitment to making a lasting difference in the lives of those we serve.



JAMES ARCHER
CEO AT CYM



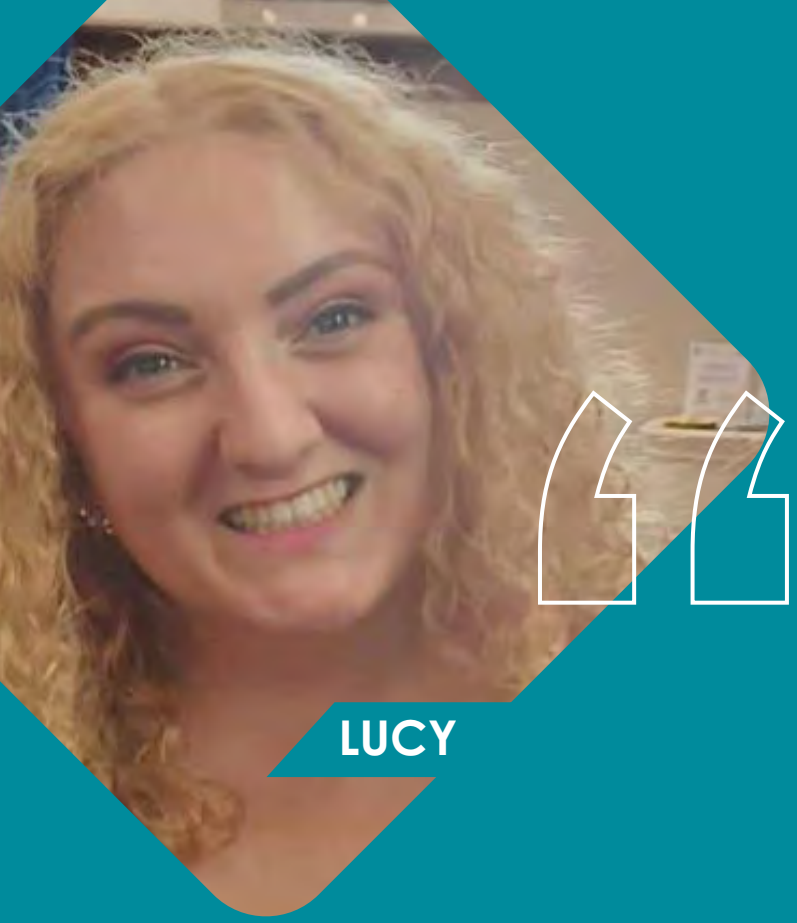
YOUR FAITH
YOUR ONLINE WORLD

The Your Faith, Your Online World project has been a great example this year of how CYM can serve the church in new, innovative and meaningful ways.

Utilising the teams project management and cross organisational working skills, CYM coordinated a cross denominational, national youthwork project involving five different church denominations.

"This type of work is exciting, challenging and a great example of how CYM can work in new ways to serve the church in the U.K and Europe! We are excited to develop more projects of this nature and build on this success" adds Will Munton, Director of Development and Partnerships.





LUCY

BEING A PART OF CYM HAS CHANGED SO MANY ASPECTS OF MY LIFE FOR THE BETTER, AND I'M EXCITED TO SEE WHERE IT WILL LEAD ME TO IN THE FUTURE.
- LUCY

STUDENT STORY AND EXPERIENCE

Lucy is a 2nd Year BA children's ministry student based in Birmingham.

I had felt called to work with children and families several times over the past few years, but it took having almost nothing to do during all the lockdowns for me to actually do something about it! I began to search for degree opportunities, and came across CYM through recommendations from friends who'd previously attended.

The decision to attend CYM ended up being an easy one: I would be able to focus on my practice as a children's worker, whilst learning the theology relevant to improving my work and reflections. By the time I began my learning, it almost felt as if the question had never been about what or where, and more just a case of when.

My first year was one of the hardest things I've ever done, whilst also being the biggest blessing in my life. Getting used to being back in a learning environment took a while. I'd enjoyed being in school as a child, but definitely wasn't prepared for being in lectures and writing so many essays. Learning to be self-managing in my time, and relying on the support of the CYM team and other students absolutely helped me through the stresses.

It has been such a joy to develop my knowledge over the last year. There have been elements that have been a challenge for me to grasp, but on the whole everything that I've learnt has been easily applicable to my professional practice, shaping who I am as a worker, a Christian, and as a person.

I've also loved getting to grips with my practice placement. It's been such a blessing getting to know all of the children and families, and I've been able to enjoy learning from my peers, developing new initiatives, and challenging myself to step out of my comfort zone and apply myself to new situations.

Being a part of CYM has changed so many aspects of my life for the better, and I'm excited to see where it will lead me to in the future.

ACADEMIC EXCELLENCE

This year saw our second year of our new BA and MA degree programmes, validated by Newman University in Birmingham. Each programme has specialist pathways which allow students to follow a pathway and focus on their ministry with children, young people, communities or more specifically in a chaplaincy setting. Due to a break in recruitment in 2020 there were no graduates to celebrate with this year which was a strange experience in itself but we look forward to our first graduation in Birmingham next year.

The programmes follow a similar pattern to the preceding 20 years with a strong emphasis on real-world experience through their practice agencies – over the year students work in over thirty organisations: churches, charities, schools and statutory projects.

Our new intake of BA students made an excellent start with each one showing potential for 2:1 or above. There were some particularly outstanding pieces of work for new students which is exciting. Second years continue to progress with the majority improving their marks from year one to two. Our highest achieving student was awarded a mark of 70+ in every assignment which is a significant achievement.

At Master's level, the average grade across the year was 66% with almost half of the students in the merit/distinction borderline area (68-72%).

Of course, academic excellence is only one measure of success, and perhaps not one which is measured in God's Kingdom. We have an above average number of students who come with non-traditional entry requirements – who don't have A levels or a good first degree. Every student on a pathway route completes a portfolio which perhaps reflects their ability and impact in ministry. All who were able to complete by the end of the year passed, with 42% of BA and 31% of MA students achieved Merit awards, and 56% of MA students getting Distinctions.

As we move into our first 'final' year with Newman University there is a real excitement about some of the Research Projects being planned by MA students, and Year Tutors continue to work with students to continue their progression. We look forward to the return of celebrating with our students again, at graduation next year.

RESEARCH WORK WITH FOCUS

In the face of declining attendance and an aging demographic, the Church of England (CoE) has launched bold strategies, including Resource Churches, the St Gregory Centre for Church Multiplication, 'Growing Younger and More Diverse,' and the groundbreaking 'Growing Faith Foundation' (GFF). The Institute for Children, Youth, and Mission secured a research grant from the GFF, collaborating on an exciting project with the Diocese of Durham.

This dynamic research focused on "Smythvale" Church of England Primary School, situated in a vibrant North-Eastern village, providing an early evaluation of the GFF. The school, in active partnership with the local Anglican Church, has enthusiastically embraced Growing Faith principles, exemplified by the appointment of young worship leaders.

Unveiling a commitment to a robust partnership between the Church and school, the study showcased a values-driven ethos and a palpable responsiveness to change. While noting challenges, the research identified four pivotal themes: reflecting on Christian values in Church schools, challenging cultures of performativity, developing applied theologies and ecclesiologies of accommodation, and fostering communities of practice.

This research powerfully emphasised the transformative potential of Church schools in normalising spiritual formation but candidly addressed challenges in moving beyond shared values to a deeper understanding and modelling of faith. It delved into the impact of performativity cultures, spurred by a desire to succeed, stressing the essential need for spaces that honour processual learning in genuine spiritual exploration.

The findings prompted robust recommendations, urging reflection on Christian values, challenging performativity cultures, and developing applied theologies. The call to adapt the Church's priorities for effective engagement with children and families on critical issues such as climate change and justice resonated strongly. The study underscored the pivotal role of educational chaplains in the success of the Growing Faith strategy, advocating for their support and the creation of dynamic communities of practice.

This case project not only provides invaluable insights into the implementation of Growing Faith in a local context but has also demonstrated that the Institute for Children, Youth, and Mission can actively contribute to the development of the body of knowledge and can serve the church by becoming a thought leader. The findings highlight positive strides and challenges, emphasising the ongoing need for evaluation, questioning, and reflection to ensure the success of the national strategy and CYM looks forward to the research projects that we are looking to engage in next year.

SUPPORTING ACCESS

Scholarships were launched during 2022 as part of our Development and Partnership directorate. Connecting with churches who are recruiting in our focus areas has been not only fruitful in terms of recruitment of new students, but it has also introduced some very positive networking. Scholarships combine work and study, funded by recruiting churches helping them offer an enhanced package which includes a BA or MA CYM Degree.

We have learnt firsthand how challenging the current recruitment landscape is proving to be, and this is inspiring us to carry out national level research to explore the link of training and development investment, and the issue of such few workers in the field.

The scholarship programme led to three students commencing degrees, a number we hope to increase next year. We are however, seeking to be more student led; meaning that we can approach churches with potential (and interested) candidates, rather than opportunity led; which can lead to many opportunities but fewer students.

One candidate, from Northern Ireland proved to be a great example of how the process can quickly meet needs of churches across the United Kingdom. We spoke with First Lisburn Presbyterian Church in Northern Ireland, and within a week had a local candidate express interest in the long-standing vacant position. We put together an MOU with the church team, introduced the candidate, and within two weeks the candidate was part of the team.

IT WAS HELPFUL TO HAVE THE SUPPORT AND ENCOURAGEMENT OF A TEAM THAT BELIEVE IN ME.

We are delighted that we could connect this high calibre candidate to a recruiting church and provide an employment opportunity. We are also thrilled to welcome another student to CYM and support them to implement their learning to ministry.

We look forward to another fruitful year of supporting the church with scholarship opportunities.

"I found the scholarship progress very easy and supportive. It definitely felt like CYM were trying their best to find the right placement for me. It was reassuring to feel like I had a say in choosing scholarship, I was encouraged to give suggestions.

Each interaction I had during the process was encouraging. It was helpful to have the support and encouragement of a team that believe in me. I was made to feel like a genuinely good candidate for the church roles. The Scholarship is going very well.

I am getting the hang of all my responsibilities and am enjoying getting to know the church members, volunteers, and young people more each week. The church team are very welcoming which has made the move across so much easier for me!"

SUPPORTING MISSION

The Bridge is a cross denominational schools work charity operating out of Salisbury in Wiltshire. Initially, when founded, it took the form of a team which worked to a traditional schools work pattern, offering schools assemblies, RE Lessons, special events and some pastoral/mentoring support. However, in recent years it was drawn to become an outreach agency with schools chaplaincy at its heart.

The Bridge now are entering into contracts with local schools, both primary and secondary, to provide chaplaincy services. The shape of these services varies from school to school, but is working from a foundation of incarnational presence which transforms a school through the life of Christ, lived through the life of a chaplain. Prayer spaces, pastoral care for staff, parents and students, input to lessons and collective worship, engagement in the wider school community are just some of the means employed by them in their work.

In order to grasp their vision for chaplaincy more clearly and to understand both the theological basis for their work and the opportunities available to them through chaplaincy, the Bridge approached CYM to offer them bespoke training that would equip and inspire their staff going forward.

The training involved one day online and three days in Salisbury. Over those three days we explored together the theological foundations for the chaplaincy the Bridge were engaged with and created a lens through which vision/strategy and action could follow. The chaplains learned through case studies, guest visits, discussion and testimony alongside traditional lecture input. There was a lot of space for engaging in professional and theological reflection and during the four sessions the sense of ownership of chaplaincy as a model for servant mission grew.

Many of the chaplains opted to complete their studies by undertaking a level 7 assignment which resulted in some submissions of the very highest standard, including a stunning portfolio of spiritual development in a primary context.

The general consensus of the Bridge was that the training offered had equipped the staff to better pursue excellence in practice as well as building confidence in their calling and ability.

As a coda to the training each chaplain was given an hours tutorial with tutor Nigel Roberts and the leadership team had a morning with him to talk through thoughts about the future in each school and how it might develop in coming years. It was agreed to catch up again mid-way through this new academic year and decide then what may come next in our relationship together.

The Bridge were not alone in adopting this change in direction for this mission and following on from this series of sessions CYM will be building on this experience, to create new and bespoke courses for existing and new partners in the year ahead.

SUPPORTING WELLBEING

Throughout the year, students and potential students have had support through prayer, phone calls, emails and cards being sent to their home address. This has had a real positive impact, helping them to feel known, seen and valued. There has been story after story of emails coming at 'just' the right time. Stories of psalms being posted through letter boxes, which link with exactly what God has been speaking into their hearts and minds. Of course, there have been difficult paths for students to walk down, some still difficult. Yet CYM are there supporting through practical ways and prayerfully holding up students when they need it.

It can be scary making big life changes, so having someone to pray with and hear you can make the world of difference. This is what has been happening this year. Many students have accessed hour long phone calls exploring calling and praying with our student chaplain about the big decisions in their life. Also, students who have faced physical / mental health problems have had chances to speak regularly to the student chaplain and know that they are not alone. Sometimes just a message of encouragement can lighten up the darkest of paths.



FUTURE PLANS

The strategic direction for CYM remains to ensure that there continues to be wide access to training and accredited education programmes, supporting people into vocations connected to children, young people, and community work. Alongside this, we will be look to expand our accredited online learning, to extend our geographic reach, and flexibility of access.

Our online learning platform supports us so take forward plans to continue to develop the delivery of short courses. We continue to seek to train cohorts of students from charities and organisations to further our training offer, meeting specific needs identified by partners.

Research has become an important strand of our work, diversifying our income, supporting our offer to become research informed, and importantly supporting CYM to become a thought creator and leader within our area of specialism. We therefore plan to continue to expand our research activity.

CYM is continuing to face a period of substantial change, as the funding and policy environments in Higher Education continue to create difficulties for smaller, franchised providers. The strategic plans of the charity for the future therefore seek to address and resolve these challenges to remove the risk they pose for the charity.



STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was initially established with nine members under a Memorandum of Association in 2000 (updated in 2009), which was further reviewed in 2015 and 2018, that provided the objects and powers of the charitable company and how it was governed under its Articles of Association. In March 2020, the Articles and Memorandum of Association were changed to move from a member organisation to a fully independent charity.

For the purposes of charity law, the Directors are the Trustees of the charity. Under the Articles of Association, the minimum number of Trustees is five and the maximum is nine provided that at least one of the Trustees must be a person involved in ministry or mission with children and young people at the time of their appointment.

Each Trustee serves for three years and can be re-elected for two further terms of three years (except for the Board nominated Trustees who can serve for one year only). The Chair of the Trustees is elected by the Board. Trustee induction and training is accorded appropriate attention.

Day-to-day management is delegated to a Chief Executive Officer, assisted by staff employed by the Institute. Various operations teams are drawn together to oversee core services and programmes.

Under the revised Articles all existing Trustees remained as Trustees of CYM. New Trustees are either identified by partner organisations or by having individuals (who have relevant expertise) nominated by Trustees.

In 2022/23 BA and MA courses were delivered though a through a collaborative partnership with CYM in Newman University. The courses included teaching days in Nottingham.



RESERVES POLICY

The CYM Board require the balance of Unrestricted Funds to be £50,000 at minimum. This would enable the Board to meet its financial commitments and complete a "Teach Out" programme if it were decided to close the Charity. If it is projected that this Policy is likely to be breached it should be brought to the attention of the Board immediately by CYM's CEO. It is acknowledged that for cash flow purposes the actual cash held may be less than £50,000 at any given time but would be because of income due not yet being paid.

In 2020 the trustees determined that would spend down grants and that, should operations continue in 2022/23 they would utilise all Unrestricted Funds removing reserves. Unrestricted Funds were brought to £2,465 in 2022-23. The trustees plan to have restored the £50,000 minimum balance of Unrestricted Funds by the end of the 2023-24 financial year.

RISK MANAGEMENT

The Trustee Board regularly undertakes a review of the spectrum of risks (operational, financial, and academic) in accordance with an approved risk assessment document. This informs the actions taken by staff and others to minimise risk and improve systems. The major risks, as identified by the Trustees, have been reviewed at regular intervals and systems are established to manage those risks.

During the year under review, no serious incidents occurred which the Trustees should have reported to the Charity Commission.

GOING CONCERN

The challenges faced by the charity in 2020 led the trustees to commission a business plan and financial model. The plan, adopted by the trustees, assumed factors such as, spending down grants and general funds in the first two years of operations. This decision, resulted in a forecasted period in 2022-23 where all reserves would need to be utilised. In addition, this plan assumed the need for a significant borrowing facility for the year 2022-23 to sustain core operations.

After the appointment of the CEO in 2022, a new budget and cashflow model was adopted, eliminating the need for a borrowing facility to enable core activity but relying on timely payments from debtors. However, cashflow challenges were experienced due to factors outside of the charity's control. With unrestricted general funds and reserves depleted, the charity once again had the need to secure temporary borrowing to meet cashflow challenges. This was in a context where economic conditions had worsened due to the COVID-19 pandemic and the 2023 mini-budget, limiting access to borrowing facilities. As a result, the trustees made a strategic decision to defer payment to one creditor and temporarily used restricted funds to meet financial obligations.

With a renewed commitment to their fiduciary responsibility, trustees have arranged for reserves to be fully restored by the end of 2023-24 and borrowing from restricted funds ceased by the end of the financial year 2022-23. A significant grant from St. John's College Nottingham was received towards the end of the financial year, with 75% allocated to core activities, supporting the charity in the years ahead. Under the CEO's leadership, CYM diversified income streams, attracting individual donors and receiving substantial grant funding for new activities. Monthly giving from our supporters along with multi-year grants now provide reliable income, ensuring long-term sustainability and reducing reliance on a single, unpredictable income source.

The past financial year posed some significant challenges for the charity. The trustees are committed to learning from them and improving the trusts resilience for the future. The trustees also wish to thank the staff for their significant efforts during the year in managing and overcoming these challenges. Measures such as income diversification and academic validation through Newman University will both contribute to strengthening our position. The trustees remain optimistic about the future outlook of the trust.

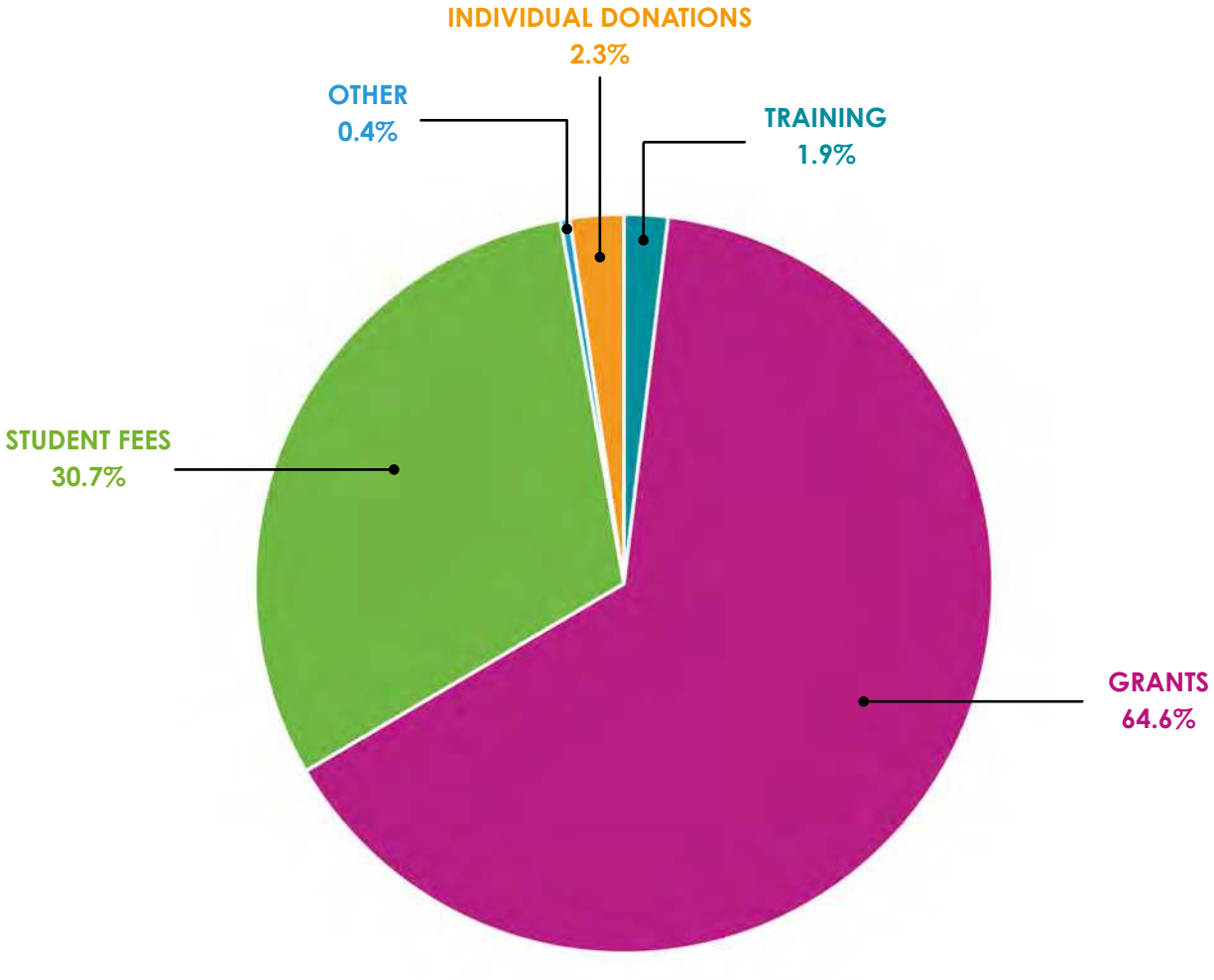
FINANCIAL REVIEW

During the year 2022-23, CYM's Total Funds have increased by £121,249 from £85,439 to £206,688. Of which the total unrestricted fund balance carried forward was £2,465 down from £82,617 in the prior year. The restricted fund balance carried forward was £204,223 up from £2,822 in the prior year. Much of the restricted funds have been given to support core activity for the following operational years strengthening the viability of the charity. The trustees plan to seek further restricted funding to continue to support the diversification of activities and funding streams.

As a non-registered college CYM doesn't receive a grant from the Office for Students unlike most others in the sector. The trustees have adjusted student fees and have fixed these for the foreseeable future.

The total income received during the financial year was £399,391 of which £265,711 was restricted and £133,620 was unrestricted. This is compared to income of £194,833 received in the 2021-22 financial year.

INCOME | 2022-2023

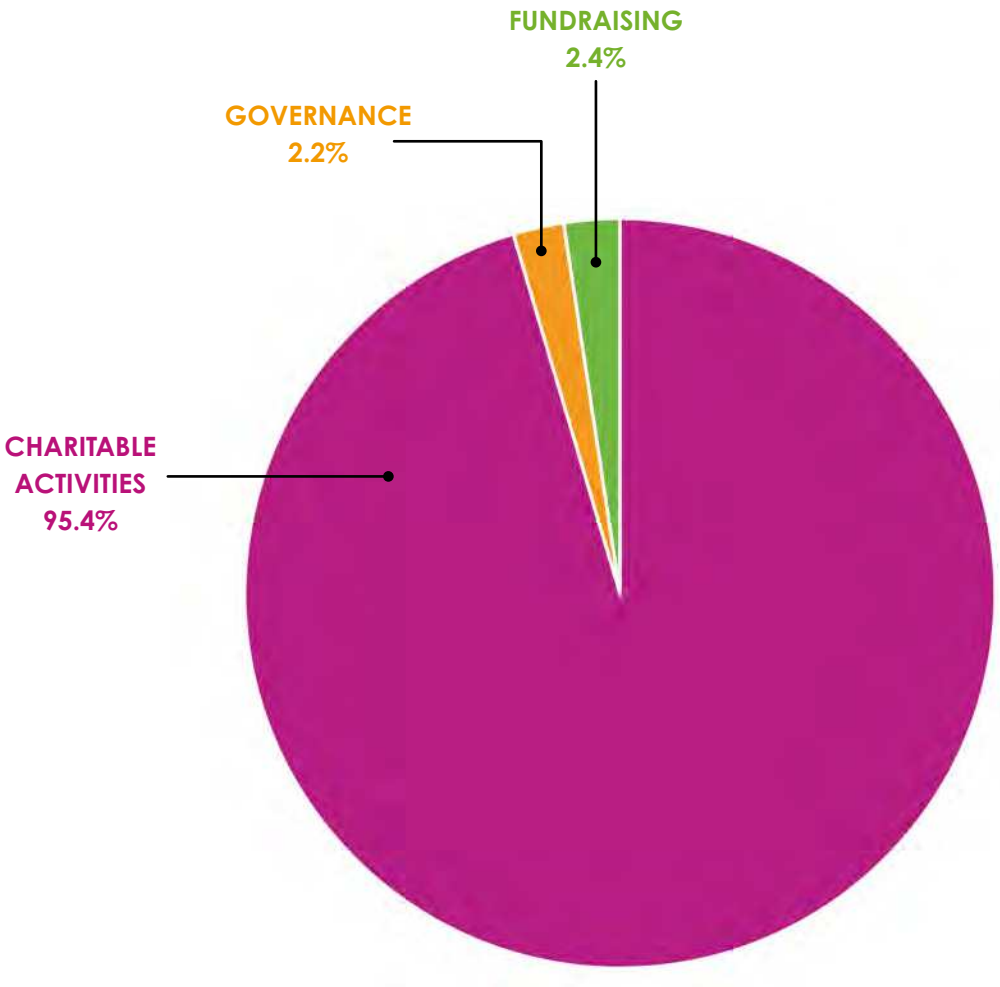


Total expenditure incurred during the financial year was £278,142 of which £214,375 unrestricted and £63,767 was restricted. This is compared to the expenditure incurred of £288,377 in the 2021-22 financial year. Learning lessons from previous years CYM seeks to deploy the principles associated with value for money ensuring that CYM students receive a quality education.

Overall, the organisation had a surplus of £121,249 for the financial year ending 2022-23 of which there was a restricted surplus of £202,004 and an unrestricted deficit of £80,755. The restricted funds generated will support the charity to enable that the unrestricted deficit issues do not continue to impact operations. The charity is committed to coming fully in line with its reserves policy by end of 2023-24.

The total net current assets carried forward as at the 31st of August 2023 was £204,007 up from £82,236 in the prior year. This positive outlook will allow the charity to recruit to new posts that will enable growth that is key for the long term future of the charity.

EXPENDITURE | 2022-2023



STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Institute for Children, Youth and Mission for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
- The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware:

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

This report was approved by the trustees on and is signed on its behalf by:

Trustee Sarah Fegredo

Date: 14/05/2024



INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the financial statements of Institute for Children, Youth and Mission ('the charity') for the year ended 31st August 2023.



Institute for Children, Youth and Mission

Year Ended 31st August 2023

Independent Examiner's Report

I report to the trustees on my examination of the financial statements of Institute for Children, Youth and Mission ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report
As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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 financial statements 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.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds

Date: 15/05/2024

STATEMENT OF FINANCIAL ACTIVITIES



Institute for Children, Youth and Mission

Year Ended 31st August 2023

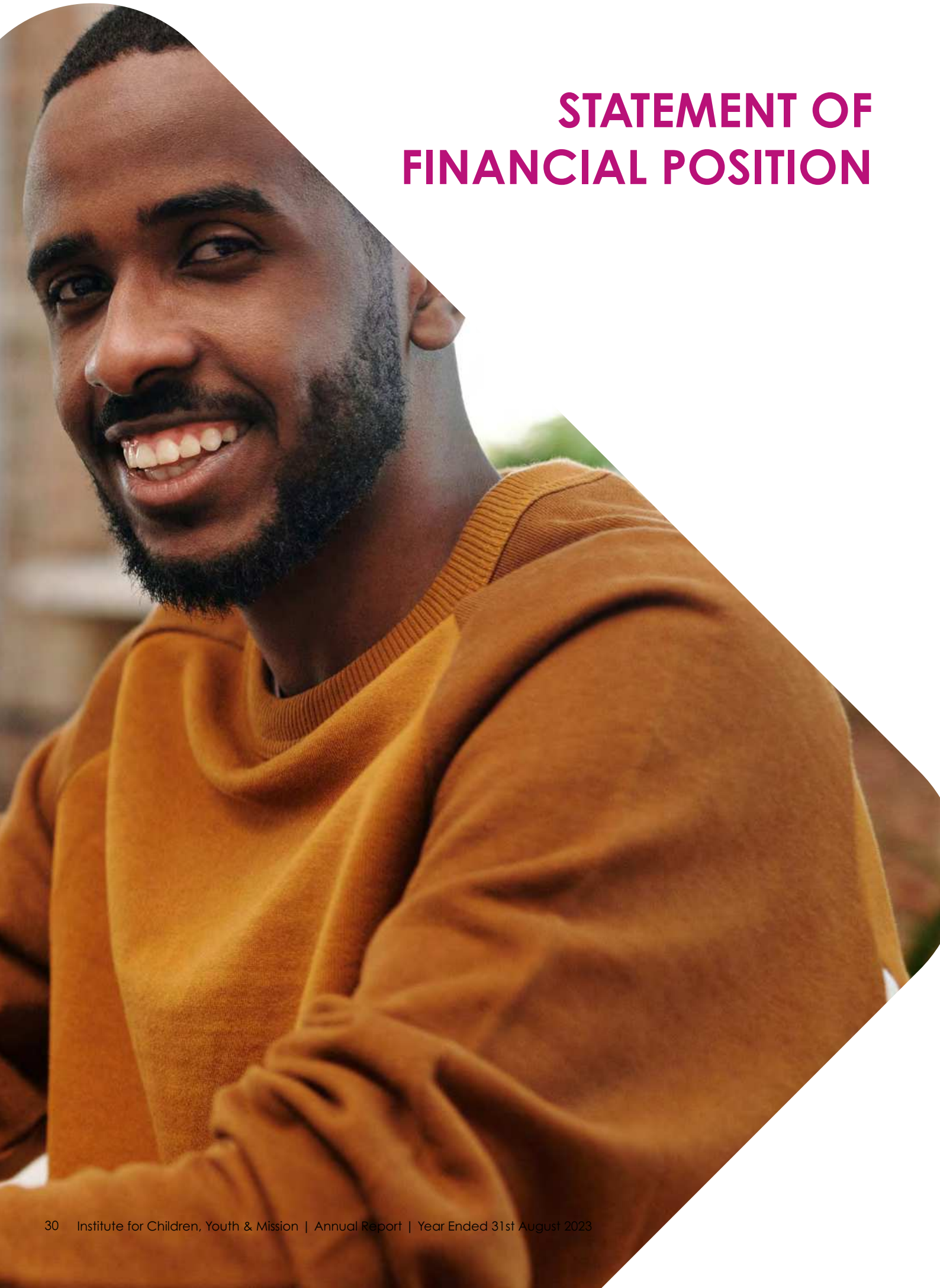
Statement of Financial Activities (Income and Expenditure Account Included)

	Note	Unrestricted Funds	2023 Restricted Funds	**Total Funds**	2022 Total Funds
		£	£	**£**	£
Income					
Donations and legacies		655	238,098	**238,753**	1,267
Charitable activities		131,380	27,673	**159,053**	190,794
Investments		480	-	**480**	117
Other income		1,105	-	**1,105**	2,655
Total Income	**2**	133,620	265,771	**399,391**	194,833
Expenditure					
Charitable activities	**3, 4**	214,375	63,767	**278,142**	288,377
Total Expenditure		214,375	63,767	**278,142**	288,377
Net Income / (Expenditure)		(80,755)	202,004	**121,249**	(93,544)
Net Income and Net Movement in Funds					
Total funds brought forward	**12**	82,617	2,822	**85,439**	178,983
Transfers	**12**	603	(603)	**-**	-
Total Funds Carried Forward	**12**	2,465	204,223	**206,688**	85,439

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

STATEMENT OF FINANCIAL POSITION



Institute for Children, Youth and Mission

Year Ended 31st August 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	**8**	2,681	3,203
		2,681	3,203
Current Assets			
Debtors	**9**	15,556	11,584
Cash at bank and in hand		216,991	75,667
		232,547	87,251
Creditors: Amounts Falling Due Within One Year	**10**	28,540	5,015
Net Current Assets		204,007	82,236
Net Assets		**206,688**	**85,439**
Funds of The Charity			
Restricted funds	**12**	204,223	2,822
Unrestricted funds	**12**	2,465	82,617
Total Charity Funds		**206,688**	**85,439**

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. Company number: 3988613

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees, authorised for issue and are signed on behalf of the board by:

Sarah Fegredo

Date: 14/05/2024

Trustee

NOTES TO THE FINANCIAL STATEMENTS



Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

1 Accounting Polices

1.1 Basis of Preparation

The financial statements of the charitable company have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice applicable to smaller entities.

The financial accounts are prepared in Sterling (£) which is the functional currency of the charitable company.

Connect charity UK meets the definition of a public benefit entity under FRS 102.

1.2 Assessment of Going Concern

The charity maintains a going concern status by regularly assessing its ability to continue operations. Financial plans and models are reviewed to ensure alignment with charitable objectives and compliance with regulations. Measures such as income diversification and prudent cashflow management are employed to enhance sustainability. The trustees affirm their confidence in the charity's operational existence, with financial statements prepared on a going concern basis. The trustees report includes a detailed assessment by the Trustees of the organisations ability to continue operating for the foreseeable future.

1.3 Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is is included in Note 12 of the financial statements.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

1.4 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income is recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income from charitable activities are accounted for when invoices are drawn up and the service has been provided (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

• Investment Income is included in the accounts when receivable.

1.5 Resources Expended

Charitable activities – The costs of charitable activities represent the cost of undertaking the charity's objectives and include direct costs incurred in delivering those services together with support costs. All expenditure is accounted for on an accruals basis. 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. Value added tax is not recoverable by the charitable company and as such it is included in the relevant costs in the Statement of Financial Activities.

Costs of raising funds include expenditure on promotion and advertising plus any fundraising trading costs.

1.6 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.7 Liabilities Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

1.8 Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on fixed assets which is written off on a straight-line basis over time estimated useful live of the asset.

Fixtures, fittings and furniture	20% Straight line
Motor vehicles	20% Straight line
Computer equipment	20% Straight line

Fixtures, fittings and vehicles are reviewed for impairment if events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared against its carrying amount. Where the estimated recoverable amount is lower, an impairment loss is recognised immediately in the Statement of Financial Activities.

Fixed assets are for use by the charity in fulfilling its objects and are capitalized and depreciated. Depreciation is provided at rates appropriate to reduce book values to estimated residual values over the useful lives of the assets concerned. Land or buildings includes construction and professional fees associated with the new building. Depreciation will commence once the buildings are commissioned. Land and buildings are then revalued periodically to reflect their net realisable value.

1.9 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

1.10 Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

1.11 Taxation

The charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively for charitable purposes. The charity is not exempt from Value Added Tax.

1.12 Volunteer Assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. With the exceptions of prepayments and deferred income all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

1.14 Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.15 Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations and Legacies			
Donations	529	8,698	**9,227**
Gift aid	126	-	**126**
Grants	-	229,400	**229,400**
	655	238,098	**238,753**
Charitable Activities			
Undergraduate course fees (BA)	81,157	-	**81,157**
Postgraduate course fees (MA)	42,556	-	**42,556**
Short courses	7,640	-	**7,640**
Book sales	27	-	**27**
Your faith your online world project	-	27,673	**27,673**
	131,380	27,673	**159,053**
Investments			
Bank interest	480	-	**480**
	480	-	**480**
Other Income			
Awards ceremony	1,105	-	**1,105**
	1,105	-	**1,105**
Total Income	**133,620**	**265,771**	**399,391**

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

2 Analysis of Income *(Continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations and Legacies			
Donations	1,267	-	**1,267**
Gift aid	-	-	**-**
Grants	-	-	**-**
	1,267	-	**1,267**
Charitable Activities			
Undergraduate course fees (BA)	149,154	-	**149,154**
Postgraduate course fees (MA)	37,680	-	**37,680**
Short courses	3,960	-	**3,960**
Book sales	-	-	**-**
Your faith your online world project	-	-	**-**
	190,794	-	**190,794**
Investments			
Bank interest	117	-	**117**
	117	-	**117**
Other Income			
Awards ceremony	2,655	-	**2,655**
	2,655	-	**2,655**
Total Income	**194,833**	**-**	**194,833**

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

3 Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Salaries, travel and expenses	110,772	29,619	**140,391**
Validation costs	-	-	**-**
Catering	456	-	**456**
Venue hire	14,820	200	**15,020**
Books and resources	3,117	20	**3,137**
Awards ceremony costs	6,159	-	**6,159**
Miscellaneous expenses	-	-	**-**
	135,324	29,839	**165,163**
Support cost	79,051	33,928	**112,979**
	214,375	63,767	**278,142**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries, travel and expenses	159,055	-	159,055
Validation costs	4,241	-	4,241
Catering	1,960	-	1,960
Venue hire	28,794	-	28,794
Books and resources	4,437	-	4,437
Awards ceremony costs	1,222	-	1,222
Miscellaneous expenses	3,062	-	3,062
	202,771	-	202,771
Support cost	85,606	-	85,606
	288,377	-	288,377

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

4 Support Costs

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Board meeting costs	-	-	**-**
Trustee expenses	300	-	**300**
Independent examiner's fee	1,920	-	**1,920**
Legal compliance & advice	483	-	**483**
Course validation	-	-	**-**
Other	-	-	**-**
Salaries, travel and expenses	60,756	28,653	**89,409**
Consultancy	-	-	**-**
Computer costs	3,711	1,625	**5,336**
Depreciation of tangible fixed assets	1,881	-	**1,881**
Insurance	3,358	-	**3,358**
Printing, postage and stationery	728	805	**1,533**
Advertising costs	3,910	1,053	**4,963**
Subscriptions and professional fees	1,173	19	**1,192**
Bad debt	-	1,773	**1,773**
Bank charges	831	-	**831**
	79,051	33,928	**112,979**

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Board meeting costs	-	-	-
Trustee expenses	307	-	307
Independent examiner's fee	900	-	900
Legal compliance & advice	576	-	576
Course validation	-	-	-
Other	50	-	50
Salaries, travel and expenses	43,338	-	43,338
Consultancy	9,682	-	9,682
Computer costs	4,982	-	4,982
Depreciation of tangible fixed assets	4,926	-	4,926
Insurance	2,856	-	2,856
Printing, postage and stationery	1,802	-	1,802
Advertising costs	15,815	-	15,815
Subscriptions and professional fees	300	-	300
Bad debt	-	-	-
Bank charges	72	-	72
	85,606	-	85,606

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

5 Independent Examiner's Fees

Fees payable to the independent examination for:

	2023	2022
	£	£
Accounts preparation and independent examination	1,920	1,500
Payroll services	-	957

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	196,601	172,722
Social security costs	10,238	4,147
Employer contributions to pension plans	8,131	5,481
	214,970	182,350

The average head count of employees during the year was as follows:

	2023	2022
Average head count	11	5

Number of employees whom received employee benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	-	-

Key Management Personnel

The key management personnel of the Charity are outlined on the Legal and Administrative Information. The total employee benefits (including employer pension and national insurance contribution) of the key management personnel of the charity were £101,298 (2022: £61,325) for 2023.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

7 Trustee Remuneration, Expenses and Donations

During the year one trustee incurred out of pocket expenses for their role as a trustee of £156.60 (2022: £307). The expenses incurred related to travel, subsistence and accommodation costs whilst carrying out duties associated with being trustees.

During the year the total aggregated donations made to the charity by the trustees £180 (2022: £0). The donors did not attach any conditions to their gifts which required the charity to significantly alter the nature of its existing activities.

During the year three trustees received payments for consultancy fees totalling for practice tutor work. In the prior year Rev S Fegredo, who is a trustee, received consultancy fees totalling £8,225 for acting as an Executive Trustee, this was not paid during the 2023 financial year.

	2023
	£
Rev S Fegredo	550
A Campbell	500
A Langton	275

8 Tangible Fixed Assets

	Computer Equipment	**Total**
	£	**£**
Cost as at 1st September 2022	7,586	7,586
Additions	1,359	1,359
Cost as at 31st August 2023	**8,945**	**8,945**
Depreciation as at 1st September 2022	4,383	4,383
Depreciation Charge	1,881	1,881
Depreciation as at 31st August 2023	**6,264**	**6,264**
Net Book Value as at 31st August 2023	**2,681**	**2,681**
Net Book Value as at 31st August 2022	3,203	3,203

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

9 Debtors

	2023	2022
	£	£
Trade debtors	11,411	11,002
Prepayments and accrued income	4,145	582
	15,556	11,584

10 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	15,666	1,516
Other creditors	5,356	848
Accruals	1,920	2,651
Deferred income	5,598	-
	28,540	5,015

11 Deferred income

	2023	2022
	£	£
Balance at the beginning of the reporting period	-	1,000
Amount released to income	-	(1,000)
Amount deferred in year	5,598	-
Balance at the end of the reporting period	5,598	-

Deferred income occurs when a full payment for a course is paid in one year, but the award is achieved in a later year. It occurred in 2022/23 because students paid in advance for course fees.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

12 Analysis of Charitable Funds

	1 Sep 2022	Income	Expenditure	Transfers	**31 Aug 2023**
	£	£	£	£	**£**
Unrestricted Funds					
General Funds	82,617	133,620	(214,375)	603	**2,465**
Total Unrestricted	**82,617**	**133,620**	**(214,375)**	**603**	**2,465**
Restricted Funds					
All Hallows	-	5,400	(3,847)	(603)	**950**
Jerusalem Trust	1,029	10,000	(10,529)	-	**500**
Direct Giving Fund	-	8,698	(8,698)	-	**-**
Bishop Radford Trust	-	1,000	(1,000)	-	**-**
SJ Nexus Research	-	100,000	(1,915)	-	**98,085**
SJ Capital Project Fund	-	50,000	-	-	**50,000**
SJ Online Learning Platform	-	50,000	-	-	**50,000**
Souter Charitable Trust	-	3,000	(2,500)	-	**500**
Your Faith Your Online World	-	27,673	(23,485)	-	**4,188**
Growing Faith Foundation Trust	-	10,000	(10,000)	-	**-**
Hardship Fund	1,793	-	(1,793)	-	**-**
Total Restricted	**2,822**	**265,771**	**(63,767)**	**(603)**	**204,223**
Total Funds	**85,439**	**399,391**	**(278,142)**	**-**	**206,688**

Fund Transfers
Transfer of a piece of IT equipment purchased from the All Hallows restricted fund to be held in the general fund at the point of purchase.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

	1 Sep 2021	Income	Expenditure	Transfers	31 Aug 2022
	£	£	£	£	£
Unrestricted Funds					
General funds	176,161	194,016	(287,560)	-	**82,617**
Total Unrestricted	**176,161**	**194,016**	**(287,560)**	**-**	**82,617**
Restricted Funds					
All Hallows	-	-	-	-	**-**
Jerusalem Trust	1,029	-	-	-	**1,029**
Direct Giving Fund	-	-	-	-	**-**
Bishop Radford Trust	-	-	-	-	**-**
SJ Nexus Research	-	-	-	-	**-**
SJ Capital Project Fund	-	-	-	-	**-**
SJ Online Learning Platform	-	-	-	-	**-**
Souter Charitable Trust	-	-	-	-	**-**
Your Faith Your Online World	-	-	-	-	**-**
Growing Faith Foundation Trust	-	-	-	-	**-**
Hardship Fund	1,793	-	-	-	**1,793**
Total Restricted	**2,822**	**-**	**-**	**-**	**2,822**
Total Funds	**178,983**	**194,016**	**(287,560)**	**-**	**85,439**

Fund Descriptions

All Hallows	This grant was to support the development of our online learning platform.
Jerusalem Trust	A grant was received towards the costs of restructuring the organisation in line with the changes to Higher and Further Education.
Direct Giving Fund	This is any other giving to support core activities of the charity.
Bishop Radford Trust	This grant was to provide new laptops and other computer equipment for the charity.
SJ Nexus Research	This is to fund researches to engage in growing faith research.
SJ Capital Project Fund	This is to support CYM in its strategic plan of establishing a permenant home.
SJ Online Learning Platform	This grant was to support the development of of CYM's online learning platform.
Souter Charitable Trust	This grant was to support the development of CYM's trauma informed course.
Your Faith Your Online World Project	This grant was to support an ecumenical project to undertake research and video resource creation.
Growing Faith Foundation Trust	To support a collaborative research project.
Hardship Fund	To support students in need.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

13 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Fixed assets	2,681	-	**2,681**
Current assets	28,324	204,223	**232,547**
Creditors less than 1 year	(28,540)	-	**(28,540)**
	2,465	204,223	**206,688**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fixed assets	3,203	-	3,203
Current assets	84,429	2,822	87,251
Creditors less than 1 year	(5,015)	-	(5,015)
	82,617	2,822	85,439

14 Related Party Transactions

No related party transactions took place during the year.

Institute for Children, Youth and Mission

Year Ended 31st August 2023

Notes to the Financial Statements

15 Prior Year Statement of Financial Activities

	2022		
	Unrestricted Funds	Restricted Funds	**Total Funds**
	£	£	**£**
Income			
Donations and legacies	1,267	-	**1,267**
Charitable activities	190,794	-	**190,794**
Investments	117	-	**117**
Other income	2,655	-	**2,655**
Total Income	194,833	-	**194,833**
Expenditure			
Charitable activities	288,377	-	**288,377**
Total Expenditure	288,377	-	**288,377**
Net income / (expenditure)	(93,544)	-	**(93,544)**



CYM

THE INSTITUTE FOR CHILDREN, YOUTH & MISSION

**THE INSTITUTE FOR CHILDREN,
YOUTH & MISSION**
(A company limited by guarantee)

CYM, 16 Commerce Square, Nottingham, NG1 1HS

Company registration number 3988613
Charity registration number: 1081144

cym.ac.uk

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

England & Wales - Charity number 1081144

Accounts

Institute for Children, Youth and Mission

Report and Accounts
Year ended 31 August 2022

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2022

Trustees

Unless otherwise indicated, the Trustees shown below have held office throughout the period from 1 September 2021 to the date of this report.

Name	Role	2021-22 Changes	Effective Date
A Jones	Chair of Trustees	Resigned 8 November 2021	18-May-15
I Taylor	Trustee	Resigned 30 November 2022	09-Oct-17
S Fegredo	Executive Trustee	Chair from 8 November 2021	26-Nov-18
A Langton	Trustee		26-Nov-18
A Third	Trustee		06-Apr-20
B Thompson	Trustee		03-Jul-20
A Campbell	Trustee		17-May-21
A Buhari	Trustee		05-Jul-21
S Leveson	Trustee	Appointed 18 November 2022	18-Nov-22

Company Secretary

S Fegredo (from the 1st of September 2020)

Key Staff

J Archer	Chief Executive Officer from 4th January 2022
S Fegredo	Executive Trustee and Company Secretary from 1st September 2020
R Smith	Principal Lecturer (Nottingham)
S McKibbin	Principal Lecturer (Belfast)

Governing Document Memorandum and Articles of Association dated March 2020

Company Registration Number 3988613

Charity Registration Number 1081144

Principal Address
16 Commerce Square
Lace Market
Nottingham
NG1 1HS

Registered Office
16 Commerce Square
Lace Market
Nottingham
NG1 1HS

Independent Examiner
Sarah Crispin
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Bankers
Unity Trust Bank plc
Nine Brindley Place
Birmingham, B1 2HB

Principal Solicitors
Browne Jacobson LLP
Mowbray House
Castle Meadow Road
Nottingham NG2 1BJ

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Report of the Trustees for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015). The Institute for Children, Youth and Mission, formerly the Centre for Youth Ministry, is also widely known as CYM.

OBJECTIVES AND ACTIVITIES

The principal activity of the charitable company, in promoting both the Christian faith and education, is to provide training courses, with appropriate validation and accreditation, undertake research and produce publications to support Christian work with young people, children, families, schools and communities.

CYM's work most directly benefits the constituencies in the voluntary and faith communities we serve. This has wider public benefit in contributing to a variety of community-based projects. CYM staff members engage in representative roles for the development of youth and children's work in the voluntary sector and within Christian denominations. CYM staff and students contribute to the development of their professions, offering their skills and understanding in local and national forums for youth work and children's work. In compiling this report, the Trustees have considered the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on charging fees.

Throughout the charity's history, affordability and excellent learning experiences have been key considerations in developing the range of courses now on offer and continue to shape our strategies and financial policies. CYM remains one of the largest single providers of Youth and Community Work training in the UK. We are also active in the field of Children & Family Work and have validated provision for awards in Community-Based Pioneer Ministry.

In 2021-22 there were 28.0 students (17 in the Midlands and 11 in Northern Ireland) enrolled on our Bachelor of Arts (BA) programmes (this compares with 50.0 students in 2020-21). There were also 22 on our Master of Arts (MA) courses (this compares with 18 students in 2020-21). In 2019-20 CYM sought and obtained validation from Newman's University and the National Youth Agency for its BA and MA Courses. Numbers were reduced in 2020-21 as due to the closure of St John's and the Covid 19 crisis CYM decided not to recruit students for 2020-21.There were fresh intakes of students into both our BA and MA courses in 2021-22 and 2022-23.

CYM graduates continue to be highly successful in progressing to employment, and the range of roles that they undertake reflects well on the foundations provided in our courses. In addition, our teaching centre in Nottingham and the remaining CYM Regional Centre in Belfast continued to be hubs of support and advice for the Professional Practice Agencies where students are placed. They also provided opportunities for professional development for the churches and charities with whom we are connected and their local communities. Youth Link NI decided to enrol their students from 2020/21 onto an alternative course run by Moorlands College.

The landscape of Higher and Further Education continues to shift, and voluntary work with children and young people constantly faces new financial pressures. In view of this CYM has established a new guiding mission and vision to develop work over the coming years. At the Institute for Children, Youth and Mission, we believe that life-affirming, life-enriching and life-transforming work among children and young people is a critically important task for the church. Whether this work is directed to seeking the common good of all, or in seeking to nurture children and young people in Christian communities this mission needs to be prioritised, performed well, and passed on.

ACHIEVEMENT AND PERFORMANCE

Undergraduate recruitment remained challenging during 2021-22. Several factors lie behind this not least the Covid 19 pandemic; in addition, the youth and children's work sector has seen continued reductions in funding, which reduces the opportunities for gaining the experience required to join professionally accredited courses. Further pressure on student finance continues to be a challenge to recruitment. Whereas the introduction of postgraduate loans has historically contributed towards a further increase in student numbers undertaking the MA programme.

Higher Education courses continue to perform well. Feedback from external examiners provides strong feedback on improvement in key systems and with a high frequency of positive evaluations coming through our undergraduate and postgraduate boards of study. Our courses continue to score highly in the National Student Survey (NSS) in comparison to comparable provision and our partner University averages.

ACHIEVEMENT AND PERFORMANCE

A key benchmark for our achievement is the employability of our graduates and learners, which is historically over 90%. CYM does not merely monitor the general rate of employment but also gathers data on the specific destinations. Over 60% of our previous undergraduates go on to take roles with churches, charities, schools, and other voluntary associations. This is a key indicator for success against our charitable objectives.

During 2021-22 we maintained our relationship with Staffordshire University where CYM transferred the BA and MA courses from the 1st of September 2018. This validation ceased in August 2022 and CYM was successful in obtaining validation from Newman's University but decided in the light of subsequent events not to recruit to courses in 2020/21 but commence in 2021/22.

Increasing the partnership working between CYM and other charities/organisations with similar aims is of increasing strategic value in the current climate. Following the merger of the National Council for Voluntary Youth Services with Ambition (and subsequently UK Youth) we work with the Christian Youthwork Consortium to act as a key advisor and advocate for youth work in and from faith communities.

FINANCIAL REVIEW

Overview

During the year 2021-22, CYM's Total Funds have decreased by £93.5K (they decreased by £0.6K in 2020-21). Income from charitable activities fell to £190.8K over the same period (compared to £289.9K in 2020/21) , total unrestricted income was £194.8K in 2021-22 (down from £289.9K the previous year). The overall programme delivery costs slightly reduced unrestricted operating expenditure to £288.4K (compared to £291.0K in 2019-20), these key factors combined to produce a higher loss of £93.5K for the year on unrestricted charitable activities.

The phased withdrawal, begun in 2011-12, of the Government's HEFCE (Higher Education Funding Council for England) funding support for Higher Education students was completed, as planned, in 2013-14. CYM was obliged at that time to increase the fee element payable for each of the new cohorts over the period to replace the HEFCE monies. However, recent increases have been severely constrained by the national £6,000 fee restriction and the need to balance fees between England and Northern Ireland, where student finance is less for students studying outside of the province. This was reviewed for the 2021-22 intake and fees for the BA increased to £7,840, with a placement fee of £500, fees for the MA increased to £2,500, with a placement fee of £300. All new students can be funded by Student Loans England.

The Balance Sheet shows Net Assets at £85.4K a reduction of £93.6k (0.3%) against the 2020-21 Net Assets figure of £179.0K, reflecting the decrease in CYM's total funds. Cash at the Bank decreased by £100.3k during the year reflecting the £93.5K loss, £2.8K reduction in CYM's creditors from 2020-21 and the £2,8K increase in debtors.

Principal Funding Sources

CYM's income sources have continued to change compared to the previous year. The main source of income (76.9% of total income) is still received via the validating Universities for students on BA courses. Other sources of income are reduced course fees for students on MA courses (now 19.4% of total income) and income from short courses which decreased to £3,960 (2.0% of total income).

Our Restricted Funds still retain £1k from the final tranche of Jerusalem Trust grant funding of £35k in 2015-16. £35k per year had been received for 3 years between 2012-13 and 2015-16. This financial support was gratefully received by CYM during this period.

FUTURE PLANS

The strategic direction for CYM remains to ensure that there continues to be wide access to training in children, youth, and mission work. We will also take forward plans to continue to develop the delivery of short courses, Chaplaincy training and our existing youth work qualification. Alongside this, we will be looking at innovation in training, including accredited online learning, to extend our geographic reach, and flexibility of access.

CYM is continuing to face a period of substantial change, as the funding and policy environments in Higher Education continue to create difficulties for smaller independent providers and vocational training at both undergraduate and postgraduate level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was initially established with nine members under a Memorandum of Association in 2000 (updated in 2009), which was further reviewed in 2015 and 2018, that provided the objects and powers of the charitable company and how it was governed under its Articles of Association. In March 2020, the Articles and Memorandum of Association were changed to move from a member organisation to a fully independent charity

For the purposes of charity law, the Directors are the Trustees of the charity. Under the Articles of Association, the minimum number of Trustees is five and the maximum is nine provided that at least one of the Trustees must be a person involved in ministry or mission with children and young people at the time of their appointment.

Each Trustee serves for three years and can be re-elected for two further term of three years (except for the Board-nominated Trustees who can serve for one year only). The Chair of the Trustees is elected by the Board. Trustee induction and training is accorded appropriate attention.

Day-to-day management is delegated to a Chief Executive Officer, assisted by staff employed by the Institute, or Regional Centre Directors seconded to work for CYM. Various operations teams are drawn together to oversee core services and programmes.

Reserves Policy

The CYM Board require the balance of Unrestricted Funds to be £50,000 at minimum. This would enable the Board to meet its financial commitments and complete a "Teach Out" programme if it were decided to close the Charity. If it is projected that this Policy is likely to be breached it should be brought to the attention of the Board immediately by CYM's Accountant. It is acknowledged that for cash flow purposes the actual cash held may be less than £50,000 at any given time but would be because of income due not yet being paid.

Risk Management

The Trustee Board regularly undertakes a review of the spectrum of risks (operational, financial, and academic) in accordance with an approved risk assessment document. This informs the actions taken by staff and others to minimise risk and improve systems. The major risks, as identified by the Trustees, have been reviewed at regular intervals and systems are established to manage those risks.

During the year under review, no serious incidents occurred which the Trustees should have reported to the Charity Commission.

Related Parties

During the year, CYM delivered its BA Honours courses as a collaborative partner of Staffordshire University. CYM's Youth Work MA and BA courses include the JNC professional qualification, endorsement by the Education and Training Standards Committees for England & Wales and Northern Ireland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Under the revised Articles all existing Trustees remained as Trustees of CYM. New Trustees are either identified by partner organisations or by having individuals (who have relevant expertise) nominated by Trustees or Staff.

In 2021/22 BA courses were delivered though through CYM in Nottingham (assisted by Youth for Christ) and a Regional Centre in Belfast hosted by our partner organisation Youth Link NI. MA courses were delivered as a collaborative venture between CYM, Staffordshire University and Newman University. The courses included teaching days in Nottingham.

CORONOVIRUS AND THE COVID-19 PANDEMIC

The impact of the Coronavirus pandemic was significant with implications for the Institute's trade, customers, and suppliers. The trustees considered it probable that there would be a recession which would affect the trade of the Institute, but the severity and duration of this is unpredictable. The trustees are actively analysing consequences whilst directing the Institute's response to mitigate these risks. Their principal objectives are to protect the health and safety of personnel in the performance of their duties, ensure the continuity of operations, and to fully cooperate with public authorities on all matters within their scope.

GOING CONCERN

The directors consider that the Trust has adequate resources to continue in operational existence for the foreseeable future. The Institute has academic validation through Newman's University and has successfully recruited students in the past two academic years. We have been allocated £150,000 from St John's as part of their closure and there is significant fundraising activity underway outside of this. CYM has secured £71,291 in grant funding so far this year and CYM have further grant applications in and believe that CYM will be able to secure the same again level of funding already secured. Accordingly, the trustees have continued to prepare the financial statements on the going concern basis.

REFERENCE AND ADMINISTRATIVE DETAILS
HISTORICAL PERSPECTIVE, AIMS AND OBJECTIVES

The Institute for Children Youth and Mission (CYM) was incorporated as a company limited by guarantee on 9 May 2000 and registered as a charity on 15 June 2000. In 2009, CYM was reconstituted under revised Memorandum and Articles of Association. These were then reviewed again in 2015 and 2018. In March 2020, the Articles and Memorandum of Association were changed to move from a member organisation to a fully independent charity. In March of 2013, the company name was changed to the Institute for Children Youth and Mission by Members' resolution at the AGM with approval from the Secretary of State to use this reserved word in our name.

CYM supports individuals and agencies working with young people, children, families, schools and communities through practical theological education, professional training, consultancy, and research. In this way, we contribute to the development of Christian youth work, children and family work and community mission and enhance the capacity of churches, organisations, and individuals to engage in innovative and sustainable work in their communities.

The institute has four strategic aims to guide our charitable objectives:
- Setting clear standards for theological education and professional formation for children, youth, and mission work
- Stimulating the vision, understanding and skills required for work across wide ranging vocational roles and contexts
- Supporting the development of mission and ministry with children, young people, and communities through research
- Sustaining a community of educators and practitioners committed to mission and ministry with children and young people.

Institute for Children, Youth And Mission

Report of the Trustees for the Year Ended 31 August 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Institute for Children, Youth and Mission for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

As far as the trustees are aware:

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

Approved by order of the board of trustees on 27 February 2023 and signed on its behalf by:

Sarah Fegredo

Revd Sarah Fegredo– Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

INSTITUTE FOR CHILDREN, YOUTH AND MISSION
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022 on pages 8 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed

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.

Sarah Crispin

Sarah Crispin
Institute of Chartered Accountants in England & Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 6 March 2023

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	1,267	-	1,267	657
Charitable activities	4	190,794	-	190,794	289,922
Investments	5	117	-	117	-
Other income	6	2,655	-	2,655	-
Total income and endowments		194,833	-	194,833	290,579
EXPENDITURE ON:					
Charitable activities	7	288,377	-	288,377	291,164
Total expenditure		288,377	-	288,377	291,164
Net income/(expenditure)		(93,544)	-	(93,544)	(585)
Transfers between funds	15	-	-	-	-
Net movement in funds		(93,544)	-	(93,544)	(585)
Reconciliation of funds:					
Total funds brought forward		176,161	2,822	178,983	179,568
Total funds carried forward	15	82,617	2,822	85,439	178,983

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-16 form part of these accounts.

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	9	3,203	-	3,203	2,008
		3,203	-	3,203	2,008
CURRENT ASSETS					
Debtors	10	11,584	-	11,584	8,798
Cash at bank and in hand	11	72,845	2,822	75,667	175,956
		84,429	2,822	87,251	184,754
CREDITORS: Amounts falling due within one year	12	(5,015)	-	(5,015)	(7,779)
Net current assets / (liabilities)		79,414	2,822	82,236	176,975
Total assets less current liabilities		82,617	2,822	85,439	178,983
TOTAL NET ASSETS		82,617	2,822	85,439	178,983
FUND BALANCES	15				
Unrestricted Funds					
General funds		82,617	-	82,617	176,161
		82,617	-	82,617	176,161
Restricted Funds		-	2,822	2,822	2,822
		82,617	2,822	85,439	178,983

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

(a) ensuring that the charitable company keeps accounting records which 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 net income or expenditure 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 financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Sarah Fegredo

Revd Sarah Fegredo

Date: 27 February 2023

Company number: 3988613 Charity number: 1081144

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from course fees, book sales and sales of additional tickets for awards ceremonies

Investment income represents income generated by the charity's assets and includes interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

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.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

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

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Computer Equipment	Over 3 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates the NEST pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds. Where employees have private pension provision the Employer's contributions are paid into those schemes.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no corporation tax is payable on the charity's income.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

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

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

l) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement as income is under £500K.

m) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	1,267	657
	1,267	657

4 Income from charitable activities

	2022	2021
	£	£
Undergraduate Course Fees (BA)	149,154	250,340
Postgraduate Course Fees (MA)	37,680	28,800
Short Courses	3,960	10,460
Book Sales	-	322
	190,794	289,922

5 Investment income

	2022	2021
	£	£
Bank interest	117	-
	117	-

6 Other income

	2022	2021
	£	£
Awards Ceremony	2,655	-
	2,655	-

7 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Salaries, travel and expenses	159,055	183,242
Validation Costs	4,241	9,149
Catering	1,960	78
Venue hire	28,794	22,470
Books and Resources	4,437	5,472
Depreciation of tangible fixed assets	1,222	402
Miscellaneous expenses	3,062	150
	202,771	220,963
b Costs incurred on support & administration		
Governance costs		
Board meeting costs	-	380
Trustee Expenses	307	-
Independent examiner's fee	900	2,612
Legal Compliance & Advice	576	509
Course validation	-	5,000
Other	50	-
	1,833	8,501
Salaries, travel and expenses	43,338	4,547
Consultancy	9,682	27,783
Computer Costs	4,982	8,978
Awards Ceremony Costs	4,926	-
Insurance	2,856	2,685
Printing, postage and stationery	1,802	2,420
Advertising Costs	15,815	9,742
Subscriptions and professional fees	300	5,473
Bank charges	72	72
	85,606	70,201
Total expenditure	288,377	291,164

The fee payable to the independent examiner for examining the accounts was £1,500 (2021: £2,040); in addition the charity paid £957 (2021: £931) to Stewardship for payroll bureau services.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2022	2021
	£	£
Gross wages and salaries	172,722	159,639
Social security	4,147	-
Pension costs	5,481	4,189
	182,350	163,828

Included in the 2022 figure above is £52,503 paid to YouthLink NI for seconded staff who formally remain YouthLink NI employees but who teach and administer the charity's courses (2021: £85,276). The average monthly number of employees during the year was 3.6 (2021:2.3), with a further 1.5 seconded staff (2021: 2.3).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page.

During the year key management received employment benefits totalling £61,325 (2021: £74,040).

9 Tangible fixed assets

	Computer equipment	Total 2022
Cost	£	£
At 1 September 2021	5,169	5,169
Additions	2,417	2,417
At 31 August 2021	7,586	7,586
Accumulated depreciation		
At 1 September 2021	3,161	3,161
Charge for the year	1,222	1,222
At 31 August 2021	4,383	4,383
Net book value		
At 31 August 2022	3,203	3,203
At 31 August 2021	2,008	2,008

10 Debtors

	2022	2021
Falling due within one year:	£	£
Trade debtors	11,002	8,587
Prepayments and accrued income	582	211
Total debtors	11,584	8,798

11 Cash at Bank and in Hand

	2022	2021
	£	£
Cash in Hand	147	147
Current Account	1,247	1,001
Collection Account	72,215	173,914
Prepaid Debit Cards	2,058	894
	75,667	175,956

12 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade creditors	1,516	1,113
Other creditors	848	1,640
Accruals	2,651	4,026
Deferred income	-	1,000

13 Deferred income

Deferred income comprises the following:

	Course Fees	Awards Ceremony	2022 £	2021 £
Balance at the beginning of the reporting period	-	1,000	1,000	5,545
Amount released to income	-	(1,000)	(1,000)	(5,545)
Amount deferred in year		-	-	1,000
Balance at the end of the reporting period	-	-	-	1,000
The income deferred at the period end will be released to income over the following periods:				
Within one year			-	1,000
After one year			-	-
	-	-	-	1,000

Deferred income occurs when a full payment for a course is paid in one year, but the award is achieved in a later year. It occurred in 2020/21 because students paid in advance for additional places at the awards ceremony

14 Pension commitments

During the year employer's pension contributions totalling £5,481 (2021: £4,189) were payable to defined contribution personal pension schemes. Pension contributions of £793 were owing at the balance sheet date (2021: £698).

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
General Unrestricted Funds	176,161	194,016	(287,560)	-	-	82,617
Total Unrestricted Funds	176,161	194,016	(287,560)	-	-	82,617
Restricted Funds						
Jerusalem Trust	1,029	-	-	-	-	1,029
Hardship Fund	1,793	-	-	-	-	1,793
	2,822	-	-	-	-	2,822
Aggregate of funds	178,983	194,016	(287,560)	-	-	85,439

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds: General funds £	Unrestricted Funds: Designated funds £	Restricted funds £	2022 £
Tangible fixed assets	3,203			3,203
Stock	-			-
Debtors	11,584			11,584
Investments held as current assets	-			-
Cash at bank and in hand	72,845	-	2,822	75,667
Creditors falling due within one year	(5,015)			(5,015)
	82,617	-	2,822	85,439

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
General Unrestricted Funds	177,246	280,780	(281,865)	-	-	176,161
Total Unrestricted Funds	177,246	280,780	(281,865)	-	-	176,161
Restricted Funds						
Jerusalem Trust	1,029	-	-			1,029
Hardship Fund	1,293	650	(150)			1,793
	2,322	650	(150)	-	-	2,822
Aggregate of funds	179,568	281,430	(282,015)	-	-	178,983

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	2,008			2,008
Debtors	8,798			8,798
Cash at bank and in hand	173,134	-	2,822	175,956
Creditors falling due within one year	(7,779)			(7,779)
	176,161	-	2,822	178,983

The Jerusalem Trust
A grant was received towards the costs of restructuring the organisation in line with the changes to Higher and Further Education.

Hardship Fund
Donations are received to be used towards hardship fund payments (to a maximum of £500 for hardships other than fees) to students.

16 Transactions with related parties

During the year the charity:

a) received no donations (2021: £0) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid expenses totalling £307 (2021: £0) for 4 (2021: 0) trustees for gifts, travel, subsistence and accomodation costs whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure. A previous accrual totalling £817 was reversed in 2021/22.

During the year the charity also made the following payments to, or for, related parties:

a) Rev S Fegredo, who is a trustee, received consultancy fees totalling £8,225 (2021: £25,084) for acting as an Executive Trustee (2021 and 2022).

b) During the year, the following payments were made to related parties (member organisations) for the delivery of the Charity's undergraduate courses:

	2022	2021
Youth Link NI	68,798	118,168
St John's College, Nottingham	0	5,838
Youth for Christ	5,000	1,600

17 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted funds General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	1,267			1,267	7		650	657
Charitable activities	4	190,794			190,794	289,922			289,922
Investments	5	117			117	-			-
Other income	6	2,655			2,655	-			-
Total income and endowments		194,833	-	-	194,833	289,929	-	650	290,579
EXPENDITURE ON:									
Charitable activities:	7	288,377			288,377	291,014		150	291,164
Total Expenditure		288,377	-	-	288,377	291,014	-	150	291,164
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		(93,544)	-	-	(93,544)	(1,085)	-	500	(585)
Transfers between funds	15	-	-	-	-	-	-	-	-
Net movement in funds		(93,544)	-	-	(93,544)	(1,085)	-	500	(585)
Reconciliation of funds:									
Total funds brought forward		176,161	-	2,822	178,983	177,246	-	2,322	179,568
Total funds carried forward	15	82,617	-	2,822	85,439	176,161	-	2,822	178,983

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

England & Wales - Charity number 1081144

Accounts

Institute for Children, Youth and Mission

Report and Accounts
Year ended 31 August 2021

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2021

Trustees

Unless otherwise indicated, the Trustees shown below have held office throughout the period from 1 September 2020 to the date of this report.

Name	Role	2020-21 Changes	Effective Date
A Jones	Chair of Trustees	Resigned 8 November 2021	18-May-15
I Taylor	Trustee		09-Oct-17
G Thompson	Trustee	Resigned 1 February 2021	09-Oct-17
S Fegredo	Executive Trustee	Chair from 8 November 2021	26-Nov-18
A Langton	Trustee		26-Nov-18
M Kelly	Trustee	Resigned 17 May 2021	05-Dec-19
A Third	Trustee		06-Apr-20
B Thompson	Trustee		03-Jul-20
A Campbell	Trustee	Appointed 17 May 2021	17-May-21
A Buhari	Trustee	Appointed 5 July 2021	05-Jul-21

Company Secretary

S Fegredo (from the 1st of September 2020)

Key Staff

J Archer	Chief Executive Officer from 4th January 2022
S Fegredo	Executive Trustee and Company Secretary from 1st September 2020
R Smith	Principal Lecturer (Nottingham) from 1st September 2020
S McKibbin	Principal Lecturer (Belfast)
S Nash	Director of Undergraduate Studies to 31st August 2020

Governing Document	Memorandum and Articles of Association dated March 2020
Company Registration Number	3988613
Charity Registration Number	1081144
Principal Address	16 Commerce Square Lace Market Nottingham NG1 1HS
Registered Office	16 Commerce Square Lace Market Nottingham NG1 1HS
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Unity Trust Bank plc Nine Brindley Place Birmingham, B1 2HB
Principal Solicitors	Browne Jacobson LLP Mowbray House Castle Meadow Road Nottingham NG2 1BJ

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Report of the Trustees for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The Institute for Children, Youth and Mission, formerly the Centre for Youth Ministry, is also widely known as CYM.

OBJECTIVES AND ACTIVITIES

The principal activity of the charitable company, in promoting both the Christian faith and education, is to provide training courses, with appropriate validation and accreditation, undertake research and produce publications to support Christian work with young people, children, families, schools and communities.

CYM's work most directly benefits the constituencies in the voluntary and faith communities we serve. This has wider public benefit in contributing to a variety of community-based projects. CYM staff members are involved in representative roles for the development of youth and children's work in the voluntary sector and within Christian denominations. CYM staff and students contribute to the development of their professions, offering their skills and understanding in local and national forums for youth work and children's work. In compiling this report, the Trustees have considered the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on charging fees.

Throughout the charity's history, affordability and excellent learning experiences have been key considerations in developing the range of courses now on offer and continue to shape our strategies and financial policies. CYM remains one of the largest single providers of Youth and Community Work training in the UK. We are also active in the field of Children & Family Work and have validated provision for awards in Community-Based Pioneer Ministry.

In 2020-21 there were 50.0 students (50 full time and none part time) enrolled on our Bachelor of Arts (BA) programmes (this compares with 68.5 students in 2019-20). There were also 18 (18 full time and none part time) on our Master of Arts (MA) courses (this compares with 22 students in 2019-20). In addition, 5 students undertook a Post Graduate Certificate in Chaplaincy. In 2019-20 CYM sought and obtained validation from Newman's University and the National Youth Agency for its BA and MA Courses. Numbers were reduced in 2020-21 as due to the closure of St John's and the Covid 19 crisis CYM decided not to recruit students for 2020-21.There were fresh intakes of students into both our BA and MA courses in 2021-22.

CYM graduates continue to be very successful in progressing to employment, and the range of roles that they undertake reflects well on the foundations provided in our courses. In addition, our teaching centre in Nottingham and the remaining CYM Regional Centre in Belfast continued to be hubs of support and advice for the Professional Practice Agencies where students are placed. They also provided opportunities for professional development for the churches and charities with whom we are connected and their local communities. Youth Link NI decided to enrol their 2020/21 students onto an alternative course run by Moorlands College.

The landscape of Higher and Further Education continues to shift, and voluntary work with children and young people constantly faces new financial pressures. In view of this CYM has established a new guiding mission and vision to develop work over the coming years. At the Institute for Children, Youth and Mission, we believe that life-affirming, life-enriching and life-transforming work among children and young people is a critically important task for the church. Whether this work is directed to seeking the common good of all, or in seeking to nurture children and young people in Christian communities this mission needs to be prioritised, performed well, and passed on.

ACHIEVEMENT AND PERFORMANCE

Undergraduate recruitment remained challenging during 2020-21. Several factors lie behind this not least the Covid 19 pandemic; in addition, the youth and children's work sector has seen continued reductions in funding, which reduces the opportunities for gaining the experience required to join professionally accredited courses. Further pressure on student finance continues to be a challenge to recruitment. Whereas the introduction of postgraduate loans has historically contributed towards a further increase in student numbers undertaking the MA programme.

Higher Education courses continue to perform well. Feedback from external examiners provides strong feedback on improvement in key systems and with a high frequency of positive evaluations coming through our undergraduate and postgraduate boards of study. Our courses continue to score highly in the National Student Survey (NSS) in comparison to comparable provision and our partner University averages.

ACHIEVEMENT AND PERFORMANCE

A key benchmark for our achievement is the employability of our graduates and learners, which is historically over 90%. CYM does not merely monitor the general rate of employment but also gathers data on the specific destinations. Over 60% of our previous undergraduates go on to take roles with churches, charities, schools, and other voluntary associations. This is a key indicator for success against our charitable objectives.

During 2020-21 we maintained our relationship with the University of Gloucestershire which had commenced in 2015-16, and 2020-21 was the last year that Gloucestershire students graduated with CYM. CYM transferred the BA and MA courses to Staffordshire University from the 1st of September 2018. This validation will cease in August 2022 and CYM was successful in obtaining validation from Newman's University but decided in the light of subsequent events not to recruit to courses in 2020/21.

Increasing the partnership working between CYM and other charities/organisations with similar aims is of increasing strategic value in the current climate. Following the merger of the National Council for Voluntary Youth Services with Ambition (and subsequently UK Youth) we work with the Christian Youthwork Consortium to act as a key advisor and advocate for youth work in and from faith communities.

FINANCIAL REVIEW

Overview

During the year 2020-21, CYM's Total Funds have decreased by £0.6K (they increased by £85.7K in 2019-20 due to a grant of £108.5k from one of our members St John's Nottingham). Income from charitable activities fell to £289.9K over the same period (compared to £382.8K in 2019/20) , total unrestricted income was £289.9K in 2020-21 (down from £494.2K the previous year). Restructuring, continuing cost control and commensurate lower overall programme delivery costs reduced unrestricted operating expenditure to £291.0K (reduced from £407.8K in 2019-20), these key factors combined to produce a smaller loss of £23.9K for the year on unrestricted charitable activities.

The phased withdrawal, begun in 2011-12, of the Government's HEFCE (Higher Education Funding Council for England) funding support for Higher Education students was completed, as planned, in 2013-14. CYM was obliged at that time to increase the fee element payable for each of the new cohorts over the period to replace the HEFCE monies. However, recent increases have been severely constrained by the national £6,000 fee restriction and the need to balance fees between England and Northern Ireland, where student finance is less for students studying outside of the province. This was reviewed for the 2021-22 intake and fees for the BA increased to £7,840, with a placement fee of £500, fees for the MA increased to £2,500, with a placement fee of £300. All new students can be funded by Student Loans England.

The Balance Sheet shows Net Assets at £179.0K a reduction of £0.6k (0.3%) against the 2020-21 Net Assets figure, reflecting the slight decrease in CYM's total funds. Cash at the Bank decreased by £19.9k during the year reflecting the £28.0K reduction in CYM's creditors from 2019-20 and the £10,520 reduction in debtors.

Principal Funding Sources

CYM's income sources have continued to change compared to the previous year. The main source of income (86.3% of total income) is still received via the validating Universities for students on BA courses. Other sources of income are reduced course fees for students on MA courses (now 9.9% of total income) and income from short courses which increased to £10,460 (3.6% of total income).

Our Restricted Funds still retain £1k from the final tranche of Jerusalem Trust grant funding of £35k in 2015-16. £35k per year had been received for 3 years between 2012-13 and 2015-16. This financial support was gratefully received by CYM during this period.

FUTURE PLANS

The strategic direction for CYM remains to ensure that there continues to be wide access to training in children, youth, and mission work. We will also take forward plans to continue to develop the delivery of short courses, Chaplaincy training and our existing youth work qualification. Alongside this, we will be looking at innovation in training, including accredited online learning, in order to extend our geographic reach, and flexibility of access.

CYM is continuing to face a period of substantial change, as the funding and policy environments in Higher Education continue to create difficulties for smaller independent providers and vocational training at both undergraduate and postgraduate level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was initially established with nine members under a Memorandum of Association in 2000 (updated in 2009), which was further reviewed in 2015 and 2018, that provided the objects and powers of the charitable company and how it was governed under its Articles of Association. In March 2020, the Articles and Memorandum of Association were changed to move from a member organisation to a fully independent charity

For the purposes of charity law, the Directors are the Trustees of the charity. Under the Articles of Association, the minimum number of Trustees is five and the maximum is nine provided that at least one of the Trustees must be a person involved in ministry or mission with children and young people at the time of their appointment.

Each Trustee serves for three years and can be re-elected for two further term of three years (except for the Board-nominated Trustees who can serve for one year only). The Chair of the Trustees is elected by the Board. Trustee induction and training is accorded appropriate attention.

Day-to-day management is delegated to an Executive Trustee, staff employed by the Institute, or Regional Centre Directors seconded to work for CYM. Various operations teams are drawn together to oversee core services and programmes.

Reserves Policy

The CYM Board require the balance of Unrestricted Funds to be £50,000 at minimum. This would enable the Board to meet its financial commitments and complete a "Teach Out" programme if it were decided to close the Charity. If it is projected that this Policy is likely to be breached it should be brought to the attention of the Board immediately by CYM's Accountant. It is acknowledged that for cash flow purposes the actual cash held may be less than £50,000 at any given time but would be because of income due not yet being paid.

Risk Management

The Trustee Board regularly undertakes a review of the spectrum of risks (operational, financial, and academic) in accordance with an approved risk assessment document. This informs the actions taken by staff and others to minimise risk and improve systems. The major risks, as identified by the Trustees, have been reviewed at regular intervals and systems are established to manage those risks.

During the year under review, no serious incidents occurred which the Trustees should have reported to the Charity Commission.

Related Parties

During the year, CYM delivered its BA Honours courses as a collaborative partner of Staffordshire University and the University of Gloucestershire. CYM's Youth Work MA and BA courses include the JNC professional qualification, endorsement by the Education and Training Standards Committees for England & Wales and Northern Ireland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Under the revised Articles all existing Trustees remained as Trustees of CYM. New Trustees are either identified by partner organisations or by having individuals (who have relevant expertise) nominated by Trustees or Staff.

In 2020/21 BA courses were delivered though through CYM in Nottingham (assisted by Youth for Christ) and a Regional Centre in Belfast hosted by our partner organisation Youth Link NI. MA courses were delivered as a collaborative venture between CYM, the University of Gloucestershire and Staffordshire University. The courses included teaching days in Nottingham.

CORONOVIRUS AND THE COVID-19 PANDEMIC

The impact of the Coronavirus pandemic was significant with implications for the Institute's trade, customers, and suppliers. The trustees considered it probable that there would be a recession which would affect the trade of the Institute, but the severity and duration of this is unpredictable. The trustees are actively analysing possible consequences whilst directing the Institute's response to mitigate these risks. Their principal objectives are to protect the health and safety of personnel in the performance of their duties, ensure the continuity of operations, and to fully cooperate with public authorities on all matters within their scope.

GOING CONCERN

The directors consider that the Trust has adequate resources to continue in operational existence for the foreseeable future. Potential sources of uncertainty noted by the trustees include the withdrawal of the United Kingdom from the European Union, and Coronavirus and the COVID-19 pandemic. However, at the date of this report it is still not possible to reliably determine the effects that these developments will have on the Institute. Accordingly, the trustees have continued to prepare the financial statements on the going concern basis.

REFERENCE AND ADMINISTRATIVE DETAILS
HISTORICAL PERSPECTIVE, AIMS AND OBJECTIVES

The Institute for Children Youth and Mission (CYM) was incorporated as a company limited by guarantee on 9 May 2000 and registered as a charity on 15 June 2000. In 2009, CYM was reconstituted under revised Memorandum and Articles of Association. These were then reviewed again in 2015 and 2018. In March 2020, the Articles and Memorandum of Association were changed to move from a member organisation to a fully independent charity. In March of 2013, the company name was changed to the Institute for Children Youth and Mission by Members' resolution at the AGM with approval from the Secretary of State to use this reserved word in our name.

CYM supports individuals and agencies working with young people, children, families, schools and communities through practical theological education, professional training, consultancy, and research. In this way, we contribute to the development of Christian youth work, children and family work and community mission and enhance the capacity of churches, organisations, and individuals to engage in innovative and sustainable work in their communities.

The institute has four strategic aims to guide our charitable objectives:
- Setting clear standards for theological education and professional formation for children, youth, and mission work
- Stimulating the vision, understanding and skills required for work across wide ranging vocational roles and contexts
- Supporting the development of mission and ministry with children, young people, and communities through research
- Sustaining a community of educators and practitioners committed to mission and ministry with children and young people.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Institute for Children, Youth and Mission for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Approved by order of the board of trustees on 15 February 2022 and signed on its behalf by:

Revd Sarah Fegredo– Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

INSTITUTE FOR CHILDREN, YOUTH AND MISSION
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021 on pages 8 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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.

Lourens du Plessis ACA CA(SA)
Institute of Chartered Accountants in England & Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 8th April 2022

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	7	650	657	108,774
Charitable activities	4	289,922	-	289,922	382,777
Investments	5	-	-	-	374
Other income	6	-	-	-	2,550
Total income and endowments		289,929	650	290,579	494,475
EXPENDITURE ON:					
Charitable activities	7	291,014	150	291,164	408,805
Total expenditure		291,014	150	291,164	408,805
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(1,085)	500	(585)	85,670
Transfers between funds	15	-	-	-	-
Net movement in funds		(1,085)	500	(585)	85,670
Reconciliation of funds:					
Total funds brought forward		177,246	2,322	179,568	93,898
Total funds carried forward	15	176,161	2,822	178,983	179,568

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-16 form part of these accounts.

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	9	2,008	-	2,008	150
		2,008	-	2,008	150
CURRENT ASSETS					
Debtors	10	8,798	-	8,798	19,318
Cash at bank and in hand	11	173,134	2,822	175,956	195,852
		181,932	2,822	184,754	215,170
CREDITORS: Amounts falling due within one year	12	(7,779)	-	(7,779)	(35,752)
Net current assets / (liabilities)		174,153	2,822	176,975	179,418
Total assets less current liabilities		176,161	2,822	178,983	179,568
TOTAL NET ASSETS		176,161	2,822	178,983	179,568
FUND BALANCES	15				
Unrestricted Funds					
General funds		176,161	-	176,161	177,246
		176,161	-	176,161	177,246
Restricted Funds		-	2,822	2,822	2,322
		176,161	2,822	178,983	179,568

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

(a) ensuring that the charitable company keeps accounting records which 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 net income or expenditure 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 financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Rev Sarah Fegredo

Date: 15th February 2022

Company number: 3988613 Charity number: 1081144

The notes on page 10-16 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from course fees, book sales and sales of additional tickets for awards ceremonies

Investment income represents income generated by the charity's assets and includes interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

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

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

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

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Computer Equipment	Over 3 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates the NEST pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

In 2019/20 the charitable company did not operate its own pension scheme nor employ people itself.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no corporation tax is payable on the charity's income.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

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

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

l) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement as income is under £500K.

m) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	657	260
Other grants receivable	-	108,500
Income tax recoverable	-	14
	657	108,774

4 Income from charitable activities

	2021	2020
	£	£
Undergraduate Course Fees (BA)	250,340	325,740
Postgraduate Course Fees (MA)	28,800	45,960
Futher Education Course Fees (Engage)	-	7,492
Short Courses	10,460	3,585
Book Sales	322	-
	289,922	382,777

5 Investment income

	2021	2020
	£	£
Bank interest	-	374
	-	374

6 Other income

	2021	2020
	£	£
Awards Ceremony	-	2,550
	-	2,550

7 Charitable expenditure

		2021	2020
		£	£
a	**Costs incurred directly on specific activities**		
	Teaching Costs	-	249,376
	Salaries, travel and expenses	183,242	54,742
	Validation Costs	9,149	17,848
	Advertising	-	8,850
	Catering	78	167
	Venue hire	22,470	1,650
	Conferences and training	-	525
	Books and Resources	5,472	789
	Depreciation of tangible fixed assets	402	615
	Miscellaneous expenses	150	2,378
		220,963	336,940
b	**Costs incurred on support & administration**		
	Governance costs		
	Board meeting costs	380	4,806
	Trustee Expenses	-	1,541
	Independent examiner's fee	2,612	3,550
	Legal Compliance & Advice	509	2,415
	Course validation	5,000	7,992
	Other	-	2,482
		8,501	22,786
	Salaries, travel and expenses	4,547	24,934
	Consultancy	27,783	16,530
	Computer Costs	8,978	3,475
	Awards Ceremony Costs	-	2,174
	Insurance	2,685	644
	Printing, postage and stationery	2,420	551
	Advertising Costs	9,742	399
	Subscriptions and professional fees	5,473	300
	Bank charges	72	72
		70,201	71,865
	Total expenditure	291,164	408,805

The fee payable to the independent examiner for examining the accounts was £2,640 (2020: £3,550); in addition the charity paid £931 (2020: £0) to Stewardship for payroll bureau services.

Most of the large variances in expenditure categories are due to the way the delivery of courses has been changed where previously costs borne by the teaching centres and recharged to the charity are now managed centrally.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2021	2020
	£	£
Gross wages and salaries	159,639	67,920
Social security	-	3,643
Pension costs	4,189	4,988
Other employment benefits	-	-
	163,828	76,551

Included in the 2021 figure above is £85,276 paid to YouthLink NI for seconded staff who formally remain YouthLink NI employees but who teach and administer the charity's courses. In 2020 the charity did not employ any staff but used seconded staff from the Regional Teaching Centres who carried out most of the charity's activities and are included as the comparative figure above. The average monthly number of employees during the year was 2.3 (2020:nil), with a further 2.3 seconded staff (2020: 1.98).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page.

During the year key management received employment benefits totalling £74,040 (2020: £29,958).

Payroll costs included redundancy and termination payments totalling £0 (2020: £1,176) for seconded staff and comprise statutory payments and ex-gratia payments where this was considered appropriate. Redundancy and termination payments are charged when the liability or obligation arises.

9 Tangible fixed assets

	Computer equipment	Total 2021
Cost	£	£
At 1 September 2020	2,910	2,910
Additions	2,259	2,259
At 31 August 2021	5,169	5,169
Accumulated depreciation		
At 1 September 2020	2,760	2,760
Charge for the year	401	401
At 31 August 2021	3,161	3,161
Net book value		
At 31 August 2021	2,008	2,008
At 31 August 2020	150	150

10 Debtors

	2021	2020
Falling due within one year:	£	£
Trade debtors	8,587	4,138
Other debtors	-	12,389
Prepayments and accrued income	211	2,791
Total debtors	8,798	19,318

11 Cash at Bank and in Hand

	2021	2020
	£	£
Cash in Hand	147	151
Current Account	1,001	4,653
Collection Account	173,914	190,932
Prepaid Debit Cards	894	116
	175,956	195,852

12 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Trade creditors	1,113	19,277
Other creditors	1,640	7,708
Accruals	4,026	3,222
Deferred income	1,000	5,545
	7,779	35,752

13 Deferred income

Deferred income comprises the following:

	Course Fees	Awards Ceremony	2021 £	2020 £
Balance at the beginning of the reporting period	5,545	-	5,545	8,037
Amount released to income	(5,545)	-	(5,545)	(8,037)
Amount deferred in year		1,000	1,000	5,545
Balance at the end of the reporting period	-	1,000	1,000	5,545

The income deferred at the period end will be released to income over the following periods:

Within one year			1,000	5,545
After one year			-	-
	-	-	1,000	5,545

Deferred income occurs when a full payment for a course is paid in one year, but the award is achieved in a later year. In 2019/20 £4,795 was received in advance from BA students for the following academic year. £750 was also paid in advance by a MA student towards their 2020/21 fees. It occurred in 2020/21 because students paid in advance for additional places at the awards ceremony

14 Pension commitments

During the year employer's pension contributions totalling £4,189 (2020: £0) were payable to defined contribution personal pension schemes. Pension contributions of £698 were owing at the balance sheet date (2020: £0).

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
General Unrestricted Funds	177,246	280,780	(281,865)	-	-	176,161
Total Unrestricted Funds	177,246	280,780	(281,865)	-	-	176,161
Restricted Funds						
Jerusalem Trust	1,029	-	-	-	-	1,029
Hardship Fund	1,293	650	(150)	-	-	1,793
	2,322	650	(150)	-	-	2,822
Aggregate of funds	179,568	281,430	(282,015)	-	-	178,983

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	2,008			2,008
Stock	-			-
Debtors	8,798			8,798
Investments held as current assets	-			-
Cash at bank and in hand	173,134	-	2,822	175,956
Creditors falling due within one year	(7,779)			(7,779)
Creditors falling due after one year	-			-
Provisions for liabilities	-			-

Defined benefit pension schemes liabilities	-			-
	176,161	-	2,822	178,983

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
General Unrestricted Funds	90,833	494,201	(407,788)	-	-	177,246
Total Unrestricted Funds	90,833	494,201	(407,788)	-	-	177,246
Restricted Funds						
Jerusalem Trust	2,046	-	(1,017)			1,029
Hardship Fund	1,019	274	-			1,293
	3,065	274	(1,017)	-	-	2,322
Aggregate of funds	93,898	494,475	(408,805)	-	-	179,568

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2020 £
Tangible fixed assets	150			150
Debtors	19,318			19,318
Cash at bank and in hand	193,530	-	2,322	195,852
Creditors falling due within one year	(35,752)			(35,752)
	177,246	-	2,322	179,568

The Jerusalem Trust

A grant was received towards the costs of restructuring the organisation in line with the changes to Higher and Further Education.

Hardship Fund

Donations are received to be used towards hardship fund payments (to a maximum of £500 for hardships other than fees) to students.

16 Transactions with related parties

During the year the charity:

a) received no donations (2020: £0) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid expenses totalling £0 (2020: £1,541) for 0 (2020: 8) trustees for travel, subsistence and accomodation costs whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

a) Rev S Fegredo, who is a trustee, received consultancy fees totalling £25,084 (2019: £2,238) for acting as an Executive Trustee (2021) and for providing consultancy work on behalf of the charity (2020). These payments are provided for in the charity's governing document.

b) Dr A Jones, who is a trustee, received payments totalling £0 (2020: £1,073) for providing consultancy work on behalf of the charity. These payments are provided for in the charity's governing document.

c) During the year, the following payments were made to related parties (member organisations) for the delivery of the Charity's undergraduate courses:

	2021	2020
Youth Link NI	118,168	152,566
St John's College, Nottingham	5,838	188,106
Youth for Christ	1,600	1,600

d) The following amounts were paid during the year to the CYM Regional Centres (member organisations) for lecturing and marking fees and expenses for the following employees:

	2021	2020
Lucie Hutson - Tutor - Midlands CYM	-	100
CYM	-	20
Robin Smith - Tutor - Midlands CYM	-	314
Gill Benson - Administrator – Midlands CYM	-	45
Trevor Peel - College Manager – St John's	-	190

17 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

INSTITUTE FOR CHILDREN, YOUTH AND MISSION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted funds General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted funds General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	7		650	657	108,500		274	108,774
Charitable activities	4	289,922			289,922	382,777			382,777
Investments	5	-			-	374			374
Other income	6	-			-	2,550			2,550
Total income and endowments		289,929	-	650	290,579	494,201	-	274	494,475
EXPENDITURE ON:									
Charitable activities:	7	291,014		150	291,164	407,788		1,017	408,805
Total Expenditure		291,014	-	150	291,164	407,788	-	1,017	408,805
Net gains/(losses) on investments		-			-	-			-
Net income/(expenditure)		(1,085)	-	500	(585)	86,413	-	(743)	85,670
Transfers between funds	15	-	-	-	-	-	-	-	-
Net movement in funds		(1,085)	-	500	(585)	86,413	-	(743)	85,670
Reconciliation of funds:									
Total funds brought forward		177,246	-	2,322	179,568	90,833	-	3,065	93,898
Total funds carried forward	15	176,161	-	2,822	178,983	177,246	-	2,322	179,568