

Yorkshire Theological Education Partnership

a Charitable Incorporated Organisation (CIO)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

Charity Registration No. 1157739

Yorkshire Theological Education Partnership

Year Ended 31 August 2021

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The trustees present their report and accounts for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution, the Charities Act 2011 and '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)'.

Purpose and activities

The objects of the charity are:

- 1) To advance education for the public benefit in ministerial education and for both ordained and lay members of the Christian Churches; and
- 2) The advancement of theological and ministerial education and training for those with a personal interest.

The trustees are pleased to confirm that they have considered the Charity Commission's guidance on public benefit and believe that YTEP fulfils the requirements for this.

YTEP co-ordinates theological education across Yorkshire on behalf of the Anglican dioceses of Leeds and York, and three other training providers - Church Army, the College of the Resurrection and St Hild College. The programmes offered by the partnership are validated by Durham University and form part of what is known nationally as the Common Awards Scheme for theological education.

Charity Name: Yorkshire Theological Education Partnership (CIO)
Also known as: YTEP
Charity Registration Number: 1157739
Charity Office: The Mirfield Centre, Stocks Bank Road, Mirfield WF14 0BW
Email: ytep@mirfield.org.uk

Members: The Diocesan Board of Finance of the Diocese of Leeds
The Diocesan Board of Finance of the Diocese of York
St Hild College
Church Army
The College of the Resurrection

Trustees: Bishop Anthony W Robinson (Chair)
Canon Dr. Christine Gore (Diocese of Sheffield)
- retired 7 December 2021
Revd Dr. Gavin Wakefield (Diocese of York)
- retired 7 December 2021
Revd Dr. Ian MacDonald McIntosh (Diocese of York)
- appointed 7 December 2021
Revd Dr. Hayley Matthews (Diocese of Leeds)
Revd Mark Powley (St Hild College)
Dr. Timothy James Monkton Ling (Church Army)
Bishop Mark CR Sowerby (College of the Resurrection)

Academic Co-ordinator: Martine Somerville

Advisers:	Bankers: CAF Bank Ltd	25 Kings Hill Avenue, West Malling, ME19 4JQ
	Accountants: Forrest Burlinson	20 Owl Lane, Dewsbury, WF12 7RQ
	Independent Examiner: Ebrahim Suleman ACA	

Review of achievements and performance

Partners organisations

Due in part to the ongoing fluidity in the national environment for ministerial training, YTEP's partners saw the following changes:

- One of YTEP's three partner diocesan Schools of Ministry (Sheffield) ceased to recruit to its accredited programme in 2019 and taught out its last Common Awards students in December 2020. As a consequence the Sheffield Diocesan Board of Finance left the partnership in autumn 2021, once the final awards for SSoM's students had been processed.
- The first Evangelists-in-Training on Church Army's new 3-year programme were registered for a CertHE award in spring 2021.
- The College of the Resurrection (CoR) was successfully integrated into YTEP and started to deliver Common Awards programmes to ordinands under its umbrella in September 2020. CoR taught out its University of Sheffield programmes in summer 2021.

Personnel

Two trustees resigned in summer 2021:

- Canon Dr Christine Gore, as the Sheffield DBF left the partnership;
- Revd Dr Gavin Wakefield, on his retirement as the Diocese of York's Director of Training for Missional Ministry (replaced in the autumn by Revd Dr Ian McIntosh).

YTEP's own staff team (all part-time) remained unchanged throughout the year, with Mr Martine Somerville as Academic Co-ordinator, Mrs Lynne Gordon-Taylor as Administrative Officer and Rev'd Janet Williams from St Hild College as Chair of YTEP's Common Awards Management Committee.

Significant changes occurred in the leadership and structure of Church Army's Training Team in spring 2021, while other Centres' staff teams remained relatively stable.

Curriculum

YTEP's sixth year of operation as a Theological Education Institution (TEI) saw the partner Centres continuing to deliver Common Awards programmes in a variety of attendance modes to a diverse range of students, including those aiming for ordination (both C of E and Baptist) or lay ministry, and some who are independent.

Apart from the comprehensive revisions of some Centres' pathways introduced in autumn 2020, more modest changes to programmes such as new module options and amended delivery and assessment patterns continued to be made across YTEP in order to meet students' needs more effectively.

COVID-19

More significant new delivery patterns, introduced in response to the advent of the coronavirus in March 2020, continued throughout 2020/21, while module content and assessment methods remained pretty constant. We were grateful for ongoing digital pedagogical and learning resources support from both the Church of England's National Ministry Team and Durham University. Centre staff and students are nevertheless to be commended for the adaptability, commitment and resilience that they have continued to display under the most demanding of circumstances.

Students and their outcomes

With new/renewed student intakes at the College of the Resurrection and Leeds School of Ministry counted in, a total of 129 students started programmes in 2020/21, while 179 students continued their Common Awards studies from the previous year, a marked shift in numbers from the continuing to the new starter category.

Of these 308, 25 started in the spring term, only 13 withdrew from their programmes completely during the year (an increase of 2) and 20 suspended their studies during the year (up 4), some at least partly due to the pandemic.

275 student profiles were presented to the Board of Examiners for progression or award decisions in July or October 2021 [290 in 2020]. The Board recommended the following numbers of awards:

Foundation Award	4
Cert HE (120 credits)	9
Cert HE (180 credits)	14
Dip HE	10
BA (Ordinary)	1
BA (Honours)	12
Grad Cert	11
Grad Dip	12
PG Cert	2
PG Dip	8
MA	22
Total	105

Just 9 students exited without receiving an award.

Feedback received from the external examiner was very complimentary about improved assessment and the quality of student work, especially at masters level.

Financial review and reserves policy

The structure of fees paid by Centres introduced in 2019 continued to work well in 2020/21, as fees charged to Centres were adjusted in the light of changing student numbers, expenditure levels and even members of the Partnership. Savings on items such as meeting and travel expenses (due to different working patterns caused by COVID-19) continued from 2019/20 throughout 2020/21.

Unrestricted reserves as at 31 August 2021 stood at £56,205 (2020: £48,880), sufficient to cover over 9 months' regular expenditure (excluding Durham University's annual fees of about £23,000) in the unlikely event of no income being received. This complies with the new reserves policy adopted by the trustees in November 2020, which requires a minimum of one half of YTEP's average annual expenditure for the preceding three years.

Future plans

Work is planned to continue during 2021/22 to build on the recent restructuring of the YTEP website and improve its user-friendliness, to enhance and consolidate advancements in digital pedagogy, to develop other good academic practice further and share it across Centres, and to respond to national initiatives in relation to equality, diversity and inclusion, especially with reference to racism.

Charitable Incorporated Organisation (CIO) - structure, governance and management

The charity is governed by its CIO Constitution and was registered with the Charity Commission for England and Wales on 7 July 2014 as a Charitable Incorporated Organisation (CIO).

Appointment of trustees is governed by the CIO Constitution and made by the member organisations.

The CIO has power to do anything in the furtherance of its objects or that is conducive or incidental to doing so.

Membership of the CIO is open to anyone or organisation, subject to the approval of the trustees, who is interested in furthering its purposes and applies for membership in agreement and acceptance of the duties of members as set out in the CIO Constitution.

The members of the CIO have no liability to contribute to its assets and no responsibility for settling its debts and liabilities in the event the CIO is wound up.

The day-to-day running of YTEP is delegated to the Chair of the Management Committee and the Academic Co-ordinator.

The charity recognises that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities. This is done in accordance with Charity Commission guidance.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the income and expenditure of the charity for that period.

In preparing 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 have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the CIO's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

Approved by the Board of Trustees on 17 May 2022 and signed on their behalf by:

.....

Bishop A.W. Robinson
Chair, Yorkshire Theological Education Partnership

Independent Examiner's Report to the trustees of Yorkshire Theological Education Partnership

I report on the accounts of the Yorkshire Theological Education Partnership CIO for the year ended 31 August 2021, which consist of the Statement of Financial Activities, the Balance Sheet and accompanying notes.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

The trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

I report in respect of my examination of the Charitable Incorporated Organisation (CIO)'s accounts 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.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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 accounts do not accord with those records; or
- 3) the accounts 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

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

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

.....

dated:

Ebrahim Suleman

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
<i>From Charitable Activities:</i>					
Fees and Diocesan Contributions		98,189	--	98,189	95,743
		98,189	--	98,189	95,743
Total income		98,189	--	98,189	95,743
Expenditure:					
<i>On Charitable Activities:</i>					
Tuition fees		23,004	--	23,004	24,161
Grants made		--	156	156	2,028
Salaries and employment costs		53,234	--	53,234	54,308
Facilities costs		--	--	--	--
Room hire and catering		--	--	--	810
Travel expenses		219	--	219	940
Administration and office costs		3,351	--	3,351	3,320
Fees to St Hild College		10,000	--	10,000	6,667
IT and website costs		--	--	--	--
Accounting fees		900	--	900	900
Total expenditure on charitable activities		90,708	156	90,864	93,134
Total expenditure		90,708	156	90,864	93,134
Net movement in funds		7,481	(156)	7,325	2,609
Reconciliation of funds:					
Total funds brought forward		48,724	156	48,880	46,271
Total funds carried forward	6	56,205	--	56,205	48,880

The statement of financial activities includes all gains and losses recognised in the year and the prior year.
All income and expenditure derives from continuing activities.

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	Note				
Current assets:					
Cash at bank and in hand		57,897		57,897	51,348
Total current assets		57,897		57,897	51,348
Liabilities:					
Creditors falling due within one year	4	(1,692)	--	(1,692)	(2,468)
Net current assets		56,205		56,205	48,880
Total net assets		56,205		56,205	48,880
The funds of the charity:					
Restricted funds	6	--			156
Unrestricted funds	6	56,205	--	56,205	48,724
Total charity funds		56,205		56,205	48,880

The notes on pages 8 to 11 form part of these accounts.

Approved by the trustees on 17 May 2022 and signed on their behalf by:

.....
 Bishop A.W. Robinson
 Trustee/Chair
 Yorkshire Theological Education Partnership

1 Accounting policies

The Charity is a public benefit entity as defined by FRS 102.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the Charity's operations which are described in the Trustees' Annual Report and all of which are continuing.

The accounts 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)'* (Charity SORP), and with FRS 102, applying the disclosure requirements of section 1A other than where additional disclosure is required by the Charity SORP or in order to show a true and fair view, and the Charities Act 2011 and applicable regulations. The accounts are presented in UK pounds.

1.2 Legal status

The Charity is a Charitable Incorporated Organisation (CIO). The members of the CIO are detailed in the Trustees' Annual Report, as are the names of the trustees of the Charity.

1.3 Funds structure

Unrestricted income funds comprise those funds which the Charity is free to use for any purpose in the furtherance of the charitable objects. Restricted funds are subject to specific restrictions, which the donor, legatee or other third party has specified are to be solely used for particular areas of the Charity's work or for specific projects undertaken by the Charity.

1.4 Recognition of income

Income is included in the Statement of Financial Activities when:

- the Charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- it is probable that the income will be received; and
- the amount can be measured reliably.

Income received in advance of the provision of a service or entitlement is deferred until the criteria for income recognition are met and disclosed if material in the notes to the accounts.

Income and expenses are not offset, unless permitted by the Charity SORP and FRS 102.

1.5 Expenditure, liability recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of tuition fees, providing courses, premises expenses and associated support costs. Expenditure includes VAT which is not recoverable by the Charity.

1.6 Pension costs

Payments to a defined contribution pension scheme for staff are charged as an expense as they fall due.

1.7 Taxation

No tax has been provided in these accounts because the trustees believe that the income and gains of the charity are within the exemptions granted for charities.

1.8 Support costs

All costs on these accounts directly relate to the one charitable activity.

Support costs totalled £4,251 (2020: £4,220) and consist of the administrative costs and accounting fees.

These include governance costs of £900 (2020: £900).

1.9 Debtors

Debtors are recognised at the settlement amount due after any discount offered.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and any short term highly liquid investments and deposit accounts.

1.11 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 discounts due.

1.12 Material uncertainties and going concern

There are no material uncertainties about the Charity's ability to continue as a going concern.

2 Net Movements in funds for the year

The net movement in funds for the year is stated after charging:

	2021	2020
	£	£
Accountants fees for independent examination	300	300
Accountants fees for accounting services	600	600

3 Staff costs

	2021	2020
	£	£
Wages and salaries	51,358	51,934
Social Security costs	710	1,193
Employers pension contributions	1,166	1,181
	<u>53,234</u>	<u>54,308</u>

The monthly average number of persons employed during the year was 2 (2020: 2)

No employee received employee benefits of more than £60,000.

4 Creditors falling due within one year

	2021	2020
	£	£
Tax and social security	765	1,050
Accruals for expenditure	927	1,418
	<u>1,692</u>	<u>2,468</u>

5 Securities and charges

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the end of the year and the prior year, the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

6 Analysis of charitable funds - restricted funds

	Funds as at 1 September				Funds as at 31 August
	2020	Income	Expenditure	Transfers	2021
	£	£	£	£	£
Common Awards Grants	156	--	(156)	--	--
	156	--	(156)	--	--

Analysis of charitable funds - unrestricted funds

	Funds as at 1 September				Funds as at 31 August
	2020	Income	Expenditure	Transfers	2021
	£	£	£	£	£
Unrestricted funds - general fund	48,480	98,189	(90,708)	--	55,961
Designated fund - C.L.A.Y.	244	--	--	--	244
Total unrestricted funds	48,724	98,189	(90,708)	--	56,205
Total funds	48,880	98,189	(90,864)	--	56,205

Analysis of movements in restricted funds - prior year:

	Funds as at 1 September				Funds as at 31 August
	2019	Income	Expenditure	Transfers	2020
	£	£	£	£	£
Common Awards Grants	2,184	--	(2,028)	--	156
	2,184	--	(2,028)	--	156

Analysis of movements in unrestricted funds - prior year:

	Funds as at 1 September				Funds as at 31 August
	2019	Income	Expenditure	Transfers	2020
	£	£	£	£	£
Unrestricted funds - general fund	43,843	95,743	(91,106)	--	48,480
Designated fund - C.L.A.Y.	244	--	--	--	244
Total funds	44,087	95,743	(91,106)	--	48,724
Total funds	46,271	95,743	(93,134)	--	48,880

The general fund is available to be spent for any of the purposes of the charity.

Designated fund - C.L.A.Y. (Christians Learning Across Yorkshire), funds were transferred to YTEP in 2016, the trustees have designated these to be held in a separate fund.

Restricted funds

The charity held grant funding from Durham University (Common Awards) for a research project by one staff member at St Hild College. This was fully expended in the year.

7 Trustees' remuneration and expenses

The trustees received no emoluments or expenses in the year, or the comparative year.

8 Related party transactions

There were no related party transactions that require disclosure within the requirements of the Charity SORP paragraphs 9.13 to 9.17.