

# **Yorkshire Theological Education Partnership**

a Charitable Incorporated Organisation (CIO)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

Charity Registration No. 1157739

**Yorkshire Theological Education Partnership**

**Year Ended 31 August 2022**

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The trustees present their report and accounts for the year ended 31 August 2022.  
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.

### Statement on public benefit

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 the whole of 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)  
Revd Dr. Gavin Wakefield (Diocese of York)  
- retired 7 December 2021  
Revd Dr. Ian MacDonald McIntosh (Diocese of York)  
- appointed 7 December 2021  
Revd Canon Dr. Hayley Matthews (Diocese of Leeds)  
Revd Canon Dr. 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

Developmental work during 2021/22 included improvements to the YTEP website, enhancements to and consolidation of advancements in digital pedagogy, and the sharing of other good academic practice across Centres, particularly in relation to equality, diversity and inclusion, and racism issues.

### Partners organisations

Following significant changes the previous year there were no changes to the members of the partnership during academic year 2021/22.

### Personnel

Revd Dr Ian McIntosh, the Diocese of York's new Director of Mission and Ministry, was appointed as a new Trustee in autumn 2021, replacing Rev Dr Gavin Wakefield.

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.

Most Centres' staff teams remained relatively stable, while that of St Hild College was strengthened by the appointment of three new academic tutors and a Head of Academic Quality & Regulation to lead its bid for registration with the Office for Students by autumn 2023.

### Curriculum

YTEP's seventh 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. They continued to refresh their curriculum with new module options and amended delivery and assessment patterns. In-person delivery made a welcome comeback following the pandemic, with online and 'hybrid' delivery becoming less common but treated as more routine than previously.

During the year the College of the Resurrection developed a new MA in Worship and Liturgical Studies programme for delivery from September 2022 and St Hild College planned the introduction of the Common Awards MA in Contemporary Christian Leadership, with a slant towards church planting to complement its other work in this area.

### Students and their outcomes

2021 was not an easy year for recruitment. 103 students started programmes in 2021/22 (a drop of 26), while 175 students continued their Common Awards studies from the previous year.

Of this total of 278, 15 students started in the spring term, only 11 withdrew from their programmes completely during the year (a decrease of 2) and 22 suspended their studies for all or part of the year (up 1).

250 student profiles were presented to the Board of Examiners for progression or award decisions in June or October 2022 [275 in 2021]. The largest fall was in MA awards – from 22 to 13.

The Board recommended the following numbers of awards:

Foundation Award	5	Grad Cert	4
Cert HE (120 credits)	13	Grad Dip	10
Cert HE (180 credits)	9	PG Cert	6
Dip HE	14	PG Dip	4
BA (Ordinary)	3	MA	13
BA (Honours)	10	<b>Total</b>	<b>91</b>

13 students exited without having accumulated sufficient credits to receive an award.

Feedback received from the external examiner (in post only for AY 2021/22) was complimentary about the quality of student work, assessment standards and the feedback provided to students by tutors.

#### **Financial review and reserves policy**

The structure of fees introduced in 2019 continued to apply in 2021/22, with fees charged by YTEP to Centres adjusted in the light of changing student numbers and expenditure levels, thus enabling effective control of the end-of-year balance. Meeting and travel expenses have settled at a lower level long-term due to changed working patterns following the pandemic.

Unrestricted reserves as at 31 August 2022 stood at £57,749 (2021: £56,205), sufficient to cover over 11 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 Trustees' Reserves Policy, which requires a minimum of one half of YTEP's average annual expenditure for the preceding three years.

#### **Future plans**

YTEP's Academic Co-ordinator, Martine Somerville, is due to retire at Christmas 2022. The process to appoint his successor has started and should be completed before he leaves.

During 2022/23 work is continuing in response to national initiatives in relation to EDI and racism. Preparations will begin for YTEP's next Periodic External Review by the Church of England Ministry Development Team and Durham University, due to take place in the first half of 2024. The College of the Resurrection and St Hild College are developing a new joint residential contextual ordination training pathway to launch in autumn 2023.

#### **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 any 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).

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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 7 December 2022 and signed on their behalf by:

.....

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

I report on the accounts of the Yorkshire Theological Education Partnership CIO for the year ended 31 August 2022, 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: 9 December 2022

**Darren Broadbent**

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

		<b>Total Unrestricted Funds 2022 £</b>	<b>Total Funds 2021 £</b>
	<b>Note</b>		
<b>Income</b>			
<i>From Charitable Activities:</i>			
Fees and Diocesan Contributions		89,329	98,189
Investment income - bank interest		3	--
		<u>89,332</u>	<u>98,189</u>
<b>Total income</b>		<u><b>89,332</b></u>	<u><b>98,189</b></u>
<b>Expenditure:</b>			
<i>On Charitable Activities:</i>			
Tuition fees		22,788	23,004
Grants made		--	156
Salaries and employment costs		54,570	53,234
Room hire and catering		893	--
Travel expenses		160	219
Administration and office costs		3,477	3,351
Fees to St Hild College		5,000	10,000
Accounting fees		900	900
Total expenditure on charitable activities		<u>87,788</u>	<u>90,864</u>
<b>Total expenditure</b>		<u><b>87,788</b></u>	<u><b>90,864</b></u>
<b>Net movement in funds</b>		<b>1,544</b>	<b>7,325</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		56,205	48,880
<b>Total funds carried forward</b>	<b>6</b>	<u><b>57,749</b></u>	<u><b>56,205</b></u>

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.



		Total Unrestricted Funds 2022 £	Total Funds 2021 £
	Note		
<b>Current assets:</b>			
Debtors		8,162	--
Cash at bank and in hand		51,439	57,897
Total current assets		<u>59,601</u>	<u>57,897</u>
<b>Liabilities:</b>			
Creditors falling due within one year	4	<u>(1,852)</u>	<u>(1,692)</u>
<b>Net current assets</b>		57,749	56,205
<b>Total net assets</b>		<u><u>57,749</u></u>	<u><u>56,205</u></u>
<b>The funds of the charity:</b>			
Unrestricted funds	6	57,749	56,205
<b>Total charity funds</b>		<u><u>57,749</u></u>	<u><u>56,205</u></u>

The notes on pages 8 to 10 form part of these accounts.

Approved by the trustees on 7 December 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. There are presently no restricted funds.

### **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 £4,377 (2021: £4,251) and consist of the administrative costs and accounting fees.  
These include governance costs of £900 (2021: £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:

	2022	2021
	£	£
Accountants fees for independent examination	300	300
Accountants fees for accounting services	600	600

## 3 Staff costs

	2022	2021
	£	£
Wages and salaries	52,620	51,358
Social Security costs	745	710
Employers pension contributions	1,204	1,166
	<u>54,569</u>	<u>53,234</u>

The monthly average number of persons employed during the year was 2 (2021: 2)  
No employee received employee benefits of more than £60,000.

## 4 Creditors falling due within one year

	2022	2021
	£	£
Tax and social security	780	765
Accruals for expenditure	1,072	927
	<u>1,852</u>	<u>1,692</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 - unrestricted funds**

	Funds as at 1 September				Funds as at 31 August
	2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
General fund	55,961	89,332	(87,788)	--	57,505
Designated fund - C.L.A.Y.	244	--	--	--	244
Total unrestricted funds	<b>56,205</b>	<b>89,332</b>	<b>(87,788)</b>	<b>--</b>	<b>57,749</b>
<b>Total funds</b>	<b>56,205</b>	<b>89,332</b>	<b>(87,788)</b>	<b>--</b>	<b>57,749</b>

Analysis of movements in restricted funds - prior year:

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

Analysis of movements in unrestricted funds - prior year:

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

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 restricted fund in 2020/21 held grant funding from Durham University (Common Awards) for a research project by a staff member at St Hild College. This was fully expended in 2020/21.

**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.