

Yorkshire Theological Education Partnership

a Charitable Incorporated Organisation (CIO)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

Charity Registration No. 1157739



Yorkshire Theological Education Partnership

Year Ended 31 August 2024

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The trustees present their report and accounts for the year ended 31 August 2024.
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 and beyond 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 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 to 31 August 2024
The Diocesan Board of Finance of the Diocese of York
St Hild College
Church Army
The College of the Resurrection

Trustees: Dr. Timothy James Monkton Ling (Church Army) retired 31 December 2024
Bishop Anthony W Robinson (Chair) retired 8 May 2024
Bishop Mark CR Sowerby (College of the Resurrection)
Rev'd Dr. Ian MacDonald McIntosh (Diocese of York)
Rev'd Canon Andrew Norman (Diocese of Leeds) resigned 31 August 2024
Dr. Daniel McGinnis (St Hild College)
Dr. Elli Wort (Church Army) appointed 5 February 2025

Academic Co-ordinator: Jo Slack appointed May 2024

Common Awards Management Committee Chair: Rev'd Canon Dr. Gary I Wilton

Advisers:

Bankers: CAF Bank Ltd 25 Kings Hill Avenue, West Malling, ME19 4JQ
Accountants: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Independent Examiner: Darren Broadbent FCA

Review of achievements and performance

YTEP continued to perform well during 2023/24 included continuing advancements in digital pedagogy, and the sharing of other good academic practice across Centres, particularly in relation to progressing the recommendations of the Church of England's 2021 Report 'From Lament to Action'.

All of the above was supported by the strengthening of the collegial culture between the partner institutions, the strengthening of stakeholder communication and the consolidation of the positive working relationship with the Common Awards Team at Durham University. This was underpinned and articulated by positive feedback from partners and stakeholders. The standard contract with Durham University was renewed without conditions.

YTEP leadership and staffing

In May 2024 we appointed Ms Jo Slack as YTEP Academic Registrar (0.4FTE) with Canon Dr. Gary Wilton continuing to serve as Chair of YTEP's Common Awards Management Committee, seconded from Church Army.

Mrs Lynne Gordon-Taylor continued to serve as Administrative Officer with the post re-nominated as Academic Administrator.

Heads of Centres:

<i>Church Army</i>	<i>Dr. Elli Wort</i>	
<i>College of the Resurrection</i>	<i>Bishop Mark Sowerby</i>	
<i>St Hild College</i>	<i>Dr. Daniel McGinnis</i>	
<i>Leeds School of Ministry</i>	<i>Canon Andrew Norman</i>	<i>to 31 August 2024</i>
<i>York School of Ministry</i>	<i>Mrs Lynn Comer</i>	

Partners

At the end of August 2024 St. Hild College and the Diocese of Leeds formalised their developing partnership. St Hild took over the responsibility for the delivery of Common Awards for Diocese of Leeds candidates and the Diocese of Leeds withdrew as a member of YTEP.

Curriculum

YTEP's ninth year of operation as a Theological Education Institution (TEI) saw the partner Centres continuing to deliver Common Awards programmes in a variety of 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.

Students and their outcomes

The number of students registered on programmes at the beginning of academic year 2023/24, or starting during the year was 218 (2022/23: 275; 2021/22: 278; 2020/21: 311; 2019/20: 312).

During 2023/24:

- 5 students completely withdrew early from their programme (26 in 2022/23; 11 in 2021/22; 20 in 2020/21).
- 13 students suspended their studies for all or part of the year (14 in 2022/23; 22 in 2021/22; 21 in 2020/21).

It is likely that the continuing raised profile of withdrawals and suspensions relates at least in part to COVID-19 and the consequent pressures on students' health and/or capacity to fit in part-time studies alongside often increased work and church responsibilities. The high average age of students may mean that they are more prone to health pressures than the population as a whole.

195 student profiles were presented to the Board of Examiners for progression or award decisions in June or October (243 in 2023; 250 in 2022; 275 in 2021).

Awards recommended	2022	2023	2024
No Award	13	16	12
Foundation Award	5	14	5
Cert HE (TMM)	13	29	24
Cert HE 180 (CMM)	9	5	5
Dip HE	14	15	12
BA Ordinary	3	0	2
BA Honours	10	18	12
Grad Cert	4	5	8
Grad Dip	10	6	10
PG Cert	6	5	3
PG Dip	4	8	8
MA	13	10	17
Total Awards	91	115	106

Feedback received from the external examiner was complimentary about the quality of student work, assessment standards and the feedback provided to students by tutors. Positive feedback was also received from the Common Awards Team.

Financial review and reserves policy

Total income for the year was £83,637 and total expenditure £86,532 (2023: £92,410 and £88,277.) Therefore 2023/24 is a deficit for the year of £2,895 (2022/23: surplus of £4,133).

Reserves, all of which are unrestricted, as at 31 August 2024 stood at £58,987 (2023: £61,882). Sufficient to cover over 8 months' expenditure in the very unlikely event of no income being received. This complies with the trustees' reserves policy, which requires a minimum of one half of the average annual expenditure for the preceding three years to be available in reserves.

Future plans

YTEP is continuing to respond positively and creatively to national initiatives in relation to EDI and racism. This will go forward into 2025. At the same time partners and colleagues are particularly alert to the emergence of generative AI and the need to evolve the curriculum, research and assessment accordingly.

YTEP's next Periodic External Review by the Church of England Ministry Development Team and Durham University, is taking place in 2024/25.

Following on from this, the YTEP Trustees have initiated a strategic review to mark the tenth anniversary of the organization in 2025.

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, including line management of the post of 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 5 February 2025 and signed on their behalf by:

.....
Bishop Mark CR Sowerby
Trustee, Yorkshire Theological Education Partnership

I report on the accounts of the Yorkshire Theological Education Partnership CIO for the year ended 31 August 2024, 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: 5 February 2025

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

		Total Unrestricted Funds 2024 £	Total Funds 2023 £
	Note		
Income			
<i>From Charitable Activities:</i>			
Fees and Diocesan Contributions		83,536	92,320
Investment income - bank interest		101	90
		<u>83,637</u>	<u>92,410</u>
Total income		<u>83,637</u>	<u>92,410</u>
Expenditure:			
<i>On Charitable Activities:</i>			
Tuition fees		22,610	23,770
Salaries and employment costs	3	35,237	38,480
Room hire and catering		1,074	1,315
Travel expenses		780	747
Administration and office costs		4,631	5,123
Fees re CAMC Chair and acting co-ordinator		21,250	17,917
Accounting fees		950	925
Total expenditure on charitable activities		<u>86,532</u>	<u>88,277</u>
Total expenditure		<u>86,532</u>	<u>88,277</u>
Net movement in funds		(2,895)	4,133
Reconciliation of funds:			
Total funds brought forward		61,882	57,749
Total funds carried forward	6	<u>58,987</u>	<u>61,882</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 2024 £	Total Funds 2023 £
	Note		
Current assets:			
Debtors		3,346	--
Cash at bank and in hand		57,492	63,421
Total current assets		<u>60,838</u>	<u>63,421</u>
Liabilities:			
Creditors falling due within one year	4	<u>(1,851)</u>	<u>(1,539)</u>
Net current assets		58,987	61,882
Total net assets		<u><u>58,987</u></u>	<u><u>61,882</u></u>
The funds of the charity:			
Unrestricted funds	6	58,987	61,882
Total charity funds		<u><u>58,987</u></u>	<u><u>61,882</u></u>

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

Approved by the trustees on 5 February 2025 and signed on their behalf by:

.....
Bishop Mark CR Sowerby
Trustee
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 £5,581 (2023: £6,048) and consist of the administrative costs and accounting fees.
These include governance costs of £950 (2023: £925).

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:

	2024	2023
	£	£
Accountants fees for independent examination	330	300
Accountants fees for accounting services	620	625

3 Staff costs

	2024	2023
	£	£
Wages and salaries	33,559	37,472
Employers pension contributions	835	1,008
Employers liability insurance	514	--
Staff recruitment	329	--
	<u>35,237</u>	<u>38,480</u>

The monthly average number of persons employed during the year was 1 (2023: 1)

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

4 Creditors falling due within one year

	2024	2023
	£	£
Tax and social security	871	554
Accruals for expenditure	980	985
	<u>1,851</u>	<u>1,539</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
	2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
General fund	61,638	83,637	(86,532)	--	58,743
Designated fund - C.L.A.Y.	244	--	--	--	244
Total unrestricted funds	61,882	83,637	(86,532)	--	58,987
Total funds	61,882	83,637	(86,532)	--	58,987

Analysis of movements in unrestricted funds - prior year:

	Funds as at 1 September				Funds as at 31 August
	2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
General fund	57,505	92,410	(88,277)	--	61,638
Designated fund - C.L.A.Y.	244	--	--	--	244
Total funds	57,749	92,410	(88,277)	--	61,882

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.

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.

The CIO has taken advantage of the exemption permitted by FRS 102 section 33 not to provide disclosures of transactions entered into with its member organisations.