

GROWING YOUNG DISCIPLES

England & Wales - Charity number 1178450

Details

Status Registered

Legal form CIO

Registered 2018-05-21

Register [View on the Charity Commission register](#)

Contact

Address 10 South Downs
Knutsford
WA16 8ND

Phone 07813988172

Email mel@growingyoungdisciples.co.uk

Website www.growingyoungdisciples.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY IN THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT, BY RESOURCING AND TRAINING PEOPLE TO TEACH THE CHRISTIAN FAITH TO CHILDREN AND YOUNG PEOPLE.

Activities: Support, research and training for those working with children and young people in Christian discipleship

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£425,766	£434,538	-	-
2024-06-30	£340,906	£382,537	-	-
2023-06-30	£297,346	£318,508	-	-
2022-06-30	£246,969	£184,715	-	-
2021-06-30	£63,709	£75,844	-	-
2020-06-30	£147,857	£118,795	-	-

Trustees

Name	Role	Appointed
Timothy Thornborough	Chair	2018-03-10
DEBBIE WOODS		2018-03-10
Melanie June Lacy		2018-09-18
STUART ANDREW CHAPLIN		2018-03-10
TIMOTHY JAMES WICKHAM		2018-03-10
Thomas William David Johnston		2023-09-22

GROWING YOUNG DISCIPLES

England & Wales - Charity number 1178450

Accounts

Growing Young Disciples
Charitable Incorporated Organisation (CIO)

Trustees' report and financial statements
for the year ended 30 June 2025

robinson+co

Chartered Accountants

Growing Young Disciples

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Growing Young Disciples

Legal and administrative information

Charity number	1178450
Registered office	10 South Downs Knutsford WA16 8ND
Trustees	T Thornborough T J Wickham S A Chaplin D Woods M J Lacy T W D Johnston
Accountants	robinson+co 28 Lowther Street Whitehaven CA28 7DJ

Growing Young Disciples

Report of the trustees for the year ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Objects of the charity

The charity, governed by a trust deed, seeks the advancement of the Christian faith in accordance with the basis of faith, by resourcing and training people to teach the Christian faith to children and young people.

Summary of the charity's main activities and achievements

To further the above object, the charity's main activities and achievements were as follows:

Training

Growing Young Disciples continues to focus on strengthening and supporting those involved in the discipleship of children and young people within the local church. Across the past year, we have delivered training, consultancy, and practical support to churches and organisations throughout the UK and Ireland, helping leaders think more biblically, teach Scripture more faithfully, and serve the next generation with growing confidence and wisdom.

Alongside bespoke in-person training and consultancy, GYD has continued to expand its range of courses and online learning opportunities. The Fortify Programme remains a significant part of this work, serving volunteer leaders involved in children's, youth, and family ministry through both regional training days and online courses. These gatherings continue to provide accessible, practical, and theologically rich training for those serving week by week in local churches.

The Growing Young Disciples Academy also remains central to the ministry of GYD. The Academy continues to provide structured theological and practical training for children's and youth ministry leaders through a long-term online learning community. Students meet weekly across a three-year programme designed to help leaders develop biblical conviction, theological depth, ministry resilience, and practical wisdom for sustained gospel ministry. The Academy continues to serve students from across the UK and increasingly beyond.

A particularly significant development this year has been the launch of The GYD Forge. The Forge has been created as an online platform designed to strengthen and support churches in the ongoing work of discipling children and young people. Bringing together training, ministry resources, safeguarding materials, governance support, practical tools, and theological teaching, the Forge enables leaders and volunteers to access trusted support throughout the year in one central place.

The development of the Forge represents an important step in extending the reach and accessibility of GYD's ministry. Alongside supporting existing churches and leaders, it also allows smaller churches, volunteer-led ministries, and those serving in more isolated contexts to access practical help and biblical training more easily. The platform will continue to grow in both content and reach as further resources, training materials, and ministry support are added in the coming year.

We continue to value our partnership with Crosslands, helping ensure that those involved in ministry to children and young people have access to high-quality theological training and encouragement.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2025

Resourcing and Equipping

Growing Young Disciples remains committed to resourcing and supporting local churches as they seek to disciple children, young people, and families faithfully. Throughout the year, we have continued to provide individual support through meetings, mentoring, consultancy, and pastoral encouragement, helping leaders navigate both the opportunities and challenges of ministry.

The GYD Mentoring Programme has continued to grow, offering both individual and group mentoring for those serving in a variety of ministry contexts. This support has proved particularly valuable for leaders seeking regular encouragement, accountability, and practical guidance in the midst of often demanding ministry responsibilities.

GYD also continues to provide consultancy support to churches as they review and strengthen their ministry provision. This includes helping churches think strategically about discipleship, volunteer development, safeguarding, leadership structures, and the long-term spiritual formation of children and young people within the life of the local church.

Through all of this work, Growing Young Disciples remains committed to serving the church by equipping leaders, strengthening ministry, and helping the next generation hear and hold firmly to the gospel of the Lord Jesus Christ.

Staff

Growing Young Disciples has four full-time employees and three part-time employees.

Financial Review

We have continued to expand our operations as a charity which has seen both income and expenditure rise, this is due to taking on additional staff and providing more training events. Income has increased to £425,766 (2024: £340,906) expenditure has risen to £434,538 (2023: £382,536) Our final cash balance is £104,091 (2023: £33,586).

Reserves Policy

The trustees' objective is to establish unrestricted funds to cover 3 months of ordinary operating expenses (excluding one off events such as annual conferences). At year end, 3 months of ordinary operating expenses was approximately £80k. We currently have £18k in unrestricted funds. Due to the nature and age of the charity (as well as its rapid growth) this position is as aspiration for us to grow towards and as trustees financial stabilisation remains a priority.

Governance

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the Trust. The trustees and the employee are responsible for the implementation of the trustees' decisions. New trustees may be appointed by a resolution of the trustees passed by a majority of the trustees.

Risk Assessment

The trustees have reviewed the risks to which a small charity operating in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

On behalf of the board



T Thornborough
Trustee

28 April 2026

Growing Young Disciples

Independent examiner's report to the trustees on the unaudited financial statements of Growing Young Disciples.

I report on the accounts of Growing Young Disciples for the year ended 30 June 2025 set out on pages 6 to 14.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Mr Shannon L Tubman BA(Hons) BFP ACA

Independent examiner

robinson+co
26 Lowther Street
Whitehaven
CA28 6DJ

28 April 2026

Growing Young Disciples

Statement of financial activities

For the year ended 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income					
Donations	2	115,839	99,509	215,348	133,469
Activities for generating funds	3	850	-	850	-
Investment income	4	546	-	546	-
Charitable activities	5	209,022	-	209,022	207,437
Total income		<u>326,257</u>	<u>99,509</u>	<u>425,766</u>	<u>340,906</u>
Expenditure					
Charitable activities	6	309,601	124,937	434,538	382,536
Total expenditure		<u>309,601</u>	<u>124,937</u>	<u>434,538</u>	<u>382,536</u>
Net incoming/(outgoing) resources before transfers					
		16,656	(25,428)	(8,772)	(41,630)
Transfer between funds		(23,756)	23,756	-	-
Net income/(expenditure) for the year		<u>(7,100)</u>	<u>(1,672)</u>	<u>(8,772)</u>	<u>(41,630)</u>
Total funds brought forward		24,753	2,933	27,686	69,316
Total funds carried forward		<u>17,653</u>	<u>1,261</u>	<u>18,914</u>	<u>27,686</u>

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

The notes on pages 8 to 14 form an integral part of these financial statements.

Growing Young Disciples

Balance Sheet as at 30 June 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	10		1,399		953
Current assets					
Debtors	11	21,536		8,057	
Cash at bank and in hand		104,091		33,586	
		<u>125,627</u>		<u>41,643</u>	
Creditors: amounts falling due within one year	12	<u>(108,112)</u>		<u>(14,910)</u>	
Net current assets			<u>17,515</u>		<u>26,733</u>
Net assets			<u>18,914</u>		<u>27,686</u>
Funds	13				
Restricted income funds			1,261		2,933
Unrestricted income funds			17,653		24,753
Total funds			<u>18,914</u>		<u>27,686</u>

The financial statements were approved by the trustees on 28 April 2026 and signed on its behalf by

T Thornborough
Trustee



The notes on pages 8 to 14 form an integral part of these financial statements.

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and 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) and the Charities Act 2011.

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

The financial statements are prepared in UK Sterling which is the functional currency of the entity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2025

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations	108,787	86,634	195,420	117,866
Subscriptions	2,540	-	2,540	-
Gift Aid	4,512	12,875	17,387	15,602
	<u>115,839</u>	<u>99,509</u>	<u>215,348</u>	<u>133,468</u>

In 2024 of the donations £85,514 was attributable to restricted income funds, with the balance of £47,955 being unrestricted.

3. Activities for generating funds

	Unrestricted funds £	2025 Total £	2024 Total £
Advertisements	850	850	-
	<u>850</u>	<u>850</u>	<u>-</u>

4. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	534	534	-
Other interest receivable	12	12	-
	<u>546</u>	<u>546</u>	<u>-</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2025

5. Charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Conference income	110,449	110,449	105,578
Training income	98,573	98,573	101,859
	<u>209,022</u>	<u>209,022</u>	<u>207,437</u>

In 2024 of the income from charitable activities £325 was attributable to restricted income funds, with the balance of £207,112 being unrestricted.

6. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Conferences and training	309,601	124,937	434,538	382,536
	<u>309,601</u>	<u>124,937</u>	<u>434,538</u>	<u>382,536</u>

In 2024 of the costs of charitable activities, £122,634 was attributable to restricted funds, with the balance of £259,902 being unrestricted.

7. Costs of charitable activities - by activity

	Activities undertaken directly £	2025 Total £	2024 Total £
Conferences and training	434,538	434,538	382,536
	<u>434,538</u>	<u>434,538</u>	<u>382,536</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2025

8. Employees

Employment costs	2025	2024
	£	£
Wages and salaries	226,698	202,949
Social security costs	13,060	15,036
Pension costs	6,801	6,076
	<u>246,559</u>	<u>224,061</u>

One employee received emoluments of more than £60,000 (2024 : 1).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, was as follows:

2025	2024
Number	Number
<u>7</u>	<u>6</u>

Ms M Lacy, a trustee, received remuneration of £65,000 (2024 - £61,000), under employment contracts in respect of her role as Executive Director. A contribution of £1,950 (2024 - £1,830) was also made to the charity defined contribution pension scheme.

Authority for the trustees' employment is contained within the constitution of the charity.

No trustee received any remuneration in respect of their services as a trustee of the charity.

9. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2025	2024
	£	£
Pension charge	<u>6,801</u>	<u>6,076</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2025

10. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 July 2024	2,867	2,867
Additions	1,550	1,550
At 30 June 2025	<u>4,417</u>	<u>4,417</u>
Depreciation		
At 1 July 2024	1,914	1,914
Charge for the year	1,104	1,104
At 30 June 2025	<u>3,018</u>	<u>3,018</u>
Net book values		
At 30 June 2025	<u>1,399</u>	<u>1,399</u>
At 30 June 2024	<u>953</u>	<u>953</u>
11. Debtors	2025 £	2024 £
Trade debtors	18,177	2,610
Other debtors	98	5,000
Prepayments and accrued income	3,261	447
	<u>21,536</u>	<u>8,057</u>
12. Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors	431	786
Other taxes and social security	3,182	3,680
Other creditors	3,095	8,795
Accruals and deferred income	101,404	1,649
	<u>108,112</u>	<u>14,910</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2025

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2025 as represented by:			
Tangible fixed assets	1,399	-	1,399
Current assets	120,983	4,643	125,626
Current liabilities	(104,730)	(3,382)	(108,112)
	<u>17,652</u>	<u>1,261</u>	<u>18,913</u>

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2024 as represented by:			
Tangible fixed assets	953	-	953
Current assets	35,791	5,852	41,643
Current liabilities	(11,991)	(2,919)	(14,910)
	<u>24,753</u>	<u>2,933</u>	<u>27,686</u>

14. Analysis of movements in unrestricted funds

	At 1 July 2024 £	Income £	Expenditure £	Transfers £	At 30 June 2025 £
General Funds	<u>24,753</u>	<u>326,257</u>	<u>(309,601)</u>	<u>(23,756)</u>	<u>17,653</u>

Analysis of movements in unrestricted funds - previous year

	At 1 July 2023 £	Income £	Expenditure £	Transfers £	At 30 June 2024 £
General Funds	57,486	255,067	(259,902)	(27,898)	24,753
	<u>57,486</u>	<u>255,067</u>	<u>(259,902)</u>	<u>(27,898)</u>	<u>24,753</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2025

15. Analysis of movements in restricted funds

	At 1 July 2024 £	Income £	Expenditure £	Transfers £	At 30 June 2025 £
Restricted Fund	<u>2,933</u>	<u>99,509</u>	<u>(124,937)</u>	<u>23,756</u>	<u>1,261</u>

Analysis of movements in restricted funds - previous year

	At 1 July 2023 £	Income £	Expenditure £	Transfers £	At 30 June 2024 £
Restricted Fund	<u>11,830</u>	<u>85,839</u>	<u>(122,634)</u>	<u>27,898</u>	<u>2,933</u>
	<u>11,830</u>	<u>85,839</u>	<u>(122,634)</u>	<u>27,898</u>	<u>2,933</u>

Purposes of restricted funds

We operate restricted funds for donations that are given specifically to enable us to employ specific staff members. These funds are used to cover payroll and other associated costs incurred in relation to the employment of these individuals.

GROWING YOUNG DISCIPLES

England & Wales - Charity number 1178450

Accounts

Growing Young Disciples
Charitable Incorporated Organisation (CIO)

Trustees' report and financial statements

for the year ended 30 June 2024

robinson+co

Chartered Accountants

Growing Young Disciples

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Growing Young Disciples

Legal and administrative information

Charity number	1178450
Registered office	10 South Downs Knutsford WA16 8ND
Trustees	T Thornborough T J Wickham S A Chaplin D Woods M J Lacy T W D Johnston
Accountants	robinson+co 28 Lowther Street Whitehaven CA28 7DJ

Growing Young Disciples

Report of the trustees for the year ended 30 June 2024

The trustees present their report and the financial statements for the year ended 30 June 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Objects of the charity

The charity, governed by a trust deed, seeks the advancement of the Christian faith in accordance with the basis of faith, by resourcing and training people to teach the Christian faith to children and young people.

Summary of the charity's main activities and achievements

To further the above object, the charity's main activities and achievements were as follows:

Training

Growing Young Disciples continues to strengthen its mission of equipping and training those engaged in the discipleship of children and young people in the local church. Recognising the vital role of both paid and volunteer leaders in this work, GYD provides training through bespoke in-person sessions, structured courses such as Raising Kids for Christ and Understanding Generation Z, and an increasing range of online learning opportunities. The GYD team travels extensively across the UK and Ireland to deliver training and consultancy to churches and para-church organisations, responding to specific invitations and offering tailored support.

A significant expansion of our training provision has been the Fortify Programme, which is specifically designed to encourage, equip, and strengthen volunteer leaders who serve in children's, youth, and family ministry. In the past year, we hosted five Fortify Days across the UK and Ireland, bringing together volunteer leaders for a day of encouragement, resourcing, and practical training. Additionally, four Fortify Courses provided structured, interactive online learning, engaging 800 volunteer leaders in deepening their understanding of ministry and sharpening ministry skills. Both Fortify Days and Courses are designed to be accessible, affordable, and rich in biblical teaching, offering practical insights that leaders can immediately apply in their church contexts.

Alongside these developments, the Growing Young Disciples Academy remains central to our work. Since its launch in 2021, the Academy has continued to serve around 70 children's and youth workers weekly, providing a three-year structured theological and practical training programme. With 48 hours of instruction delivered across 24 weeks per academic year, the Academy equips leaders to think biblically and minister effectively. Notably, the Academy has now expanded to include international students accessing GYD training online.

Additionally, GYD continues to host Talk Labs, focused on equipping leaders to teach the Bible with passion and clarity. The Growing Young Disciples Reading Challenge has also been a significant initiative, encouraging children and young people to engage with well-chosen Christian books, fostering theological depth and reflection.

We continue to enjoy a strong partnership with Crosslands, ensuring that those involved in children's, youth, and family ministry have access to high-quality theological education at a seminary level.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2024

Resourcing and Equipping

Growing Young Disciples is committed to resourcing and supporting those engaged in ministry to children, young people, and families. Throughout the year, we have provided individualised support through in-person and virtual meetings, helping leaders navigate challenges and grow in their ministry skills. These meetings focus on resourcing, advising, and equipping church workers while also offering pastoral care and encouragement.

A key aspect of our resourcing work is the GYD Mentoring Programme, which provides both individual and group mentoring to help leaders grow in their confidence and effectiveness. This has proved particularly valuable for those seeking regular, ongoing support in their ministry.

GYD also continues to offer a consultancy service, helping local churches think strategically about their ministry provision for children, youth, and families. Through this service, churches receive guidance in shaping their ministry to be biblically faithful and practically effective, ensuring that young people are disciplined in the gospel and equipped to stand firm in their faith.

Through all these initiatives, Growing Young Disciples remains committed to equipping the local church for the essential task of passing on the faith to the next generation.

Staff

Growing Young Disciples has four full-time employees and three part-time employees.

Financial Review

We have continued to expand our operations as a charity which has seen both income and expenditure rise, this is due to taking on additional staff and providing more training events. Income has increased to £340,906 (2023: £297,346) but expenditure has risen to £382,536 (2023: £318,508) Our final cash balance is £33,586 (2023: £78,378). This is a significant reduction which will need to be addressed going forward.

Reserves Policy

The trustees' objective is to establish unrestricted funds to cover 3 months of ordinary operating expenses (excluding the cost of one off events such as annual conferences). As at year end, 3 months of ordinary operating expenses was approximately £75,000. However we currently only have £24,753 in unrestricted funds. Due to the nature and age of the charity (as well as its rapid growth) this is not unexpected, but as trustees financial stabilisation is a priority. Our expansion in operations should increase our donor base and create opportunities to approach trusts and other organisations who will support the work. Therefore we are optimistic that this situation can be stabilised in the short to medium term.

Governance

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the Trust. The trustees and the employee are responsible for the implementation of the trustees' decisions. New trustees may be appointed by a resolution of the trustees passed by a majority of the trustees.

Risk Assessment

The trustees have reviewed the risks to which a small charity operating in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

On behalf of the board

T Thornborough
Trustee

15 April 2025

Growing Young Disciples

Independent examiner's report to the trustees on the unaudited financial statements of Growing Young Disciples.

I report on the accounts of Growing Young Disciples for the year ended 30 June 2024 set out on pages 6 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

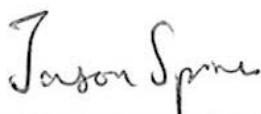
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Mr Jason Spire FCA DChA

Independent examiner

robinson+co
Oxford Chambers
New Oxford Street
Workington
CA14 2LR

15 April 2025

Growing Young Disciples

Statement of financial activities

For the year ended 30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income					
Donations	2	47,955	85,514	133,469	142,787
Charitable activities	3	207,112	325	207,437	154,559
Total income		<u>255,067</u>	<u>85,839</u>	<u>340,906</u>	<u>297,346</u>
Expenditure					
Charitable activities	4	259,902	122,634	382,536	318,508
Total expenditure		<u>259,902</u>	<u>122,634</u>	<u>382,536</u>	<u>318,508</u>
Net incoming/(outgoing) resources before transfers					
		(4,835)	(36,795)	(41,630)	(21,162)
Transfer between funds		(27,898)	27,898	-	-
Net income/(expenditure) for the year		<u>(32,733)</u>	<u>(8,897)</u>	<u>(41,630)</u>	<u>(21,162)</u>
Total funds brought forward		57,486	11,830	69,316	90,478
Total funds carried forward		<u>24,753</u>	<u>2,933</u>	<u>27,686</u>	<u>69,316</u>

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

The notes on pages 8 to 13 form an integral part of these financial statements.

Growing Young Disciples

as at 30 June 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	8		953		1,669
Current assets					
Debtors	9	8,057		8,604	
Cash at bank and in hand		33,586		78,378	
		41,643		86,982	
Creditors: amounts falling due within one year	10	(14,910)		(19,335)	
Net current assets			26,733		67,647
Net assets			27,686		69,316
Funds	11				
Restricted income funds			2,933		11,830
Unrestricted income funds			24,753		57,486
Total funds			27,686		69,316

The financial statements were approved by the trustees on 15 April 2025 and signed on its behalf by

T Thornborough
Trustee

The notes on pages 8 to 13 form an integral part of these financial statements.

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and 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) and the Charities Act 2011.

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

The financial statements are prepared in UK Sterling which is the functional currency of the entity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2024

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	43,493	74,373	117,866	130,675
Gift Aid	4,462	11,141	15,602	12,112
	<u>47,955</u>	<u>85,514</u>	<u>133,469</u>	<u>142,787</u>

In 2023 of the donations £83,457 was attributable to restricted income funds, with the balance of £59,330 being unrestricted.

3. Charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Conference income	105,578	-	105,578	97,325
Training income	101,534	325	101,859	57,234
	<u>207,112</u>	<u>325</u>	<u>207,437</u>	<u>154,559</u>

In 2023 all of the income from charitable activities was attributable to unrestricted income funds.

4. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Conferences and training	259,902	122,634	382,536	318,508
	<u>259,902</u>	<u>122,634</u>	<u>382,536</u>	<u>318,508</u>

In 2023 of the costs of charitable activities, £96,658 was attributable to restricted funds, with the balance of £221,850 being unrestricted.

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2024

5. Costs of charitable activities - by activity

	Activities undertaken directly £	2024 Total £	2023 Total £
Conferences and training	382,536	382,536	318,508
	<u>382,536</u>	<u>382,536</u>	<u>318,508</u>

6. Employees

Employment costs	2024 £	2023 £
Wages and salaries	202,949	171,980
Social security costs	15,036	7,833
Pension costs	6,076	5,095
	<u>224,061</u>	<u>184,908</u>

One employee received emoluments of more than £60,000 (2023 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, was as follows:

	2024 Number	2023 Number
	<u>6</u>	<u>5</u>

Ms M Lacy, a trustee, received remuneration of £61,000 (2023 - £57,000), under employment contracts in respect of her role as Executive Director. A contribution of £1,830 (2023 - £1,710) was also made to the charity defined contribution pension scheme.

Authority for the trustees' employment is contained within the constitution of the charity.

No trustee received any remuneration in respect of their services as a trustee of the charity.

7. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2024 £	2023 £
Pension charge	<u>6,076</u>	<u>5,095</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2024

8. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 July 2023 and At 30 June 2024	2,867	2,867
Depreciation		
At 1 July 2023	1,198	1,198
Charge for the year	716	716
At 30 June 2024	1,914	1,914
Net book values		
At 30 June 2024	953	953
At 30 June 2023	1,669	1,669
9. Debtors	2024 £	2023 £
Trade debtors	2,610	3,604
Other debtors	5,000	5,000
Prepayments and accrued income	447	-
	8,057	8,604
10. Creditors: amounts falling due within one year	2024 £	2023 £
Trade creditors	786	6,823
Other taxes and social security	3,680	3,216
Other creditors	8,795	7,592
Accruals and deferred income	1,649	1,704
	14,910	19,335

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2024

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2024 as represented by:			
Tangible fixed assets	953	-	953
Current assets	35,791	5,852	41,643
Current liabilities	(11,991)	(2,919)	(14,910)
	<u>24,753</u>	<u>2,933</u>	<u>27,686</u>

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2023 as represented by:			
Tangible fixed assets	1,669	0	1,669
Current assets	72,839	14,143	86,982
Current liabilities	(17,022)	(2,313)	(19,335)
	<u>57,486</u>	<u>11,830</u>	<u>69,316</u>

12. Analysis of movements in unrestricted funds

	At 1 July 2023 £	Income £	Expenditure £	Transfers £	At 30 June 2024 £
General Funds	<u>57,486</u>	<u>255,067</u>	<u>(259,902)</u>	<u>(27,898)</u>	<u>24,753</u>

Analysis of movements in unrestricted funds - previous year

	At 1 July 2022 £	Income £	Expenditure £	Transfers £	At 30 June 2023 £
General Funds	90,478	213,889	(221,850)	(25,031)	57,486
	<u>90,478</u>	<u>213,889</u>	<u>(221,850)</u>	<u>(25,031)</u>	<u>57,486</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2024

13. Analysis of movements in restricted funds

	At 1 July 2023 £	Income £	Expenditure £	Transfers £	At 30 June 2024 £
Restricted Fund	<u>11,830</u>	<u>85,839</u>	<u>(122,634)</u>	<u>27,898</u>	<u>2,933</u>

Analysis of movements in restricted funds - previous year

	At 1 July 2022 £	Income £	Expenditure £	Transfers £	At 30 June 2023 £
Restricted Fund	<u>-</u>	<u>83,457</u>	<u>(96,658)</u>	<u>25,031</u>	<u>11,830</u>
	<u>-</u>	<u>83,457</u>	<u>(96,658)</u>	<u>25,031</u>	<u>11,830</u>

Purposes of restricted funds

We operate restricted funds for donations that are given specifically to enable us to employ specific staff members. These funds are used to cover payroll and other associated costs incurred in relation to the employment of these individuals.

GROWING YOUNG DISCIPLES

England & Wales - Charity number 1178450

Accounts

Growing Young Disciples
Charitable Incorporated Organisation (CIO)
Trustees' report and financial statements
for the year ended 30 June 2023

robinson+co
Chartered Accountants

Growing Young Disciples

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Statement of financial activities	6
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Notes to the financial statements	8 - 13

Growing Young Disciples

Legal and administrative information

Charity number 1178450

Registered office 10 South Downs
Knutsford
WA16 8ND

Trustees T Thornborough
T J Wickham
S A Chaplin
D Woods
M J Lacy
T W D Johnston

Appointed 22 September 2023

Accountants robinson+co
Oxford Chambers
New Oxford Street
Workington
CA14 2LR

Growing Young Disciples

Report of the trustees for the year ended 30 June 2023

The trustees present their report and the financial statements for the year ended 30 June 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Objects of the charity

The charity, governed by a trust deed, seeks the advancement of the Christian faith in accordance with the basis of faith, by resourcing and training people to teach the Christian faith to children and young people.

Summary of the charity's main activities and achievements

To further the above object, the charity's main activities and achievements were as follows:

Training

Growing Young Disciples continues to grow and develop in order to serve the local church through equipping and training all those concerned with the nurture and discipleship of children and young people. The Growing Young Disciples team travels the length and breadth of the U.K. and Ireland providing training for and consultancy services to churches and para-church organisations. Each training opportunity responds to a specific invitation and often provides a bespoke training experience. There are also a number of courses that can be delivered, such as Raising Kids For Christ and Understanding Generation Z. The Growing Young Disciples team provides in context training weekly, as well as a continued focus on providing accessible online training. The Academy, which was launched in September 2021, continues to serve 60 children's and youth workers every week. A notable addition to the 2022 cohort of students was a number of overseas students accessing GYD training online.

The launch of the Growing Young Disciples Academy has been a significant development to the ministry and training methodology of Growing Young Disciples. The academy course is designed to give those serving in kid's, youth and families ministry some help in thinking through the theological and practical aspects of ministry. The course is designed to run for 3 academic years, with 48 hours of instruction across 24 weeks per year. The first intake for the Growing Young Disciples Academy numbered 40 people. The training is all done virtually with attendees joining an online class room for two hours each week. Each attendee is located within a tutor group for support and discussion.

Growing Young Disciples regularly hosts Talk Labs, aimed at equipping kid's and youth ministry leaders to teach the bible to the next generation with passion and conviction.

A significant addition to our training provision in the annual Growing Young Disciples Reading Challenge, aimed at facilitating reading and discussion amongst children and young people.

Growing Young Disciples continues to enjoy an excellent partnership with Crosslands in the delivery of seminary level education.

Resourcing and Equipping

Growing Young Disciples has a desire to resource and equip church workers in their ministry among families, children, and young people in the local church. There have been many opportunities throughout the year to engage with workers on an individual basis either through face-to-face meetings or virtual meetings. The emphasis of these meetings has been primarily to resource, advise and equip, but there has also been a reasonable amount of pastoral care provided along the way.

A significant offering in the area of equipping is the provision of a mentoring programme. GYD offer individual mentoring and a group mentoring programme which has proved significant for a number of workers who have appreciated a more regular and personal level of support.

GYD has also had the opportunity to offer a consultancy service to local churches that are thinking through their ministry provision among children, youth and families.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2023

Staff

Growing Young Disciples has four full-time employees and two part-time employee.

Financial Review

We have experienced a year of recovery and a return to some kind of normal operation following the Covid-19 pandemic. We have continued to expand our operations our income increasing to £297k (2022: 282k) and increased the size of the conference. We have taken on new staff. All this expansion has happened whilst maintaining a relatively healthy financial position. Our final cash balance is £78k (2022: £87k). Therefore at present we feel our financial situation is stable.

Reserves Policy

The trustees' objective is to establish unrestricted funds to cover 3 months of ordinary operating expenses (excluding the cost of one-off events such as annual conferences). As at year end, 3 months of ordinary operating expenses was approximately £54k and there were £57k in unrestricted funds. Therefore, the trustees are satisfied that the reserves policy has been followed and there are no going concern issues.

Governance

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the Trust. The trustees and the employee are responsible for the implementation of the trustees' decisions. New trustees may be appointed by a resolution of the trustees passed by a majority of the trustees.

Risk Assessment

The trustees have reviewed the risks to which a small charity operating with three or fewer employees in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

On behalf of the board

A handwritten signature in black ink, appearing to read 'T Thornborough', written in a cursive style.

T Thornborough
Trustee

19 March 2024

Growing Young Disciples

Independent examiner's report to the trustees on the unaudited financial statements of Growing Young Disciples.

I report on the accounts of Growing Young Disciples for the year ended 30 June 2023 set out on pages 6 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

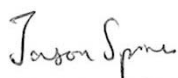
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Mr Jason Spires FCA DChA

Independent examiner

robinson+co
Oxford Chambers
New Oxford Street
Workington
CA14 2LR

19 March 2024

Growing Young Disciples

Statement of financial activities

For the year ended 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income					
Donations	2	59,330	83,457	142,787	123,197
Charitable activities	3	154,559	-	154,559	158,326
Total income		<u>213,889</u>	<u>83,457</u>	<u>297,346</u>	<u>281,523</u>
Expenditure					
Charitable activities	4	221,850	96,658	318,508	219,844
Total expenditure		<u>221,850</u>	<u>96,658</u>	<u>318,508</u>	<u>219,844</u>
Net incoming/(outgoing) resources before transfers					
		(7,961)	(13,201)	(21,162)	61,679
Transfer between funds		(25,031)	25,031	-	-
Net income/(expenditure) for the year		<u>(32,992)</u>	<u>11,830</u>	<u>(21,162)</u>	<u>61,679</u>
Total funds brought forward		90,478	-	90,478	28,799
Total funds carried forward		<u>57,486</u>	<u>11,830</u>	<u>69,316</u>	<u>90,478</u>

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

The notes on pages 8 to 13 form an integral part of these financial statements.

Growing Young Disciples

Balance sheet as at 30 June 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	8		1,669		1,437
Current assets					
Debtors	9	8,604		19,238	
Cash at bank and in hand		78,378		87,499	
		<u>86,982</u>		<u>106,737</u>	
Creditors: amounts falling due within one year	10	<u>(19,335)</u>		<u>(17,696)</u>	
Net current assets			67,647		89,041
Net assets			<u>69,316</u>		<u>90,478</u>
Funds	11				
Restricted income funds			11,830		-
Unrestricted income funds			57,486		90,478
Total funds			<u>69,316</u>		<u>90,478</u>

The financial statements were approved by the trustees on 19 March 2024 and signed on its behalf by

T Thornborough
Trustee



The notes on pages 8 to 13 form an integral part of these financial statements.

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and 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) and the Charities Act 2011.

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

The financial statements are prepared in UK Sterling which is the functional currency of the entity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2023

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	55,799	74,876	130,675	113,881
Gift Aid	3,531	8,581	12,112	9,316
	<u>59,330</u>	<u>83,457</u>	<u>142,787</u>	<u>123,197</u>

In 2022 of the donations £34,554 was attributable to restricted income funds, with the balance of £88,643 being unrestricted.

3. Charitable activities

	Unrestricted funds £	2023 Total £	2022 Total £
Conference income	97,325	97,325	89,026
Training income	57,234	57,234	69,300
	<u>154,559</u>	<u>154,559</u>	<u>158,326</u>

In 2022 all of the income from charitable activities was attributable to unrestricted income funds.

4. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Conferences and training	221,850	96,658	318,508	219,844
	<u>221,850</u>	<u>96,658</u>	<u>318,508</u>	<u>219,844</u>

In 2022 of the costs of charitable activities, £35,129 was attributable to restricted funds, with the balance of £184,715 being unrestricted.

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2023

5. Costs of charitable activities - by activity

	Activities undertaken directly £	2023 Total £	2022 Total £
Conferences and training	318,508	318,508	219,844
	<u>318,508</u>	<u>318,508</u>	<u>219,844</u>

6. Employees

Employment costs	2023 £	2022 £
Wages and salaries	171,980	99,833
Social security costs	7,833	11,191
Pension costs	5,095	3,103
	<u>184,908</u>	<u>114,127</u>

No employee received emoluments of more than £60,000 (2022 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, was as follows:

2023 Number	2022 Number
<u>5</u>	<u>3</u>

Ms M Lacy, a trustee, received remuneration of £57,000 (2022 - £57,000), under employment contracts in respect of her role as Executive Director. A contribution of £1,710 (2022 - £1,818) was also made to the charity defined contribution pension scheme.

Authority for the trustees' employment is contained within the constitution of the charity.

No trustee received any remuneration in respect of their services as a trustee of the charity.

7. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2023 £	2022 £
Pension charge	<u>5,095</u>	<u>3,103</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2023

8. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 July 2022	1,919	1,919
Additions	948	948
At 30 June 2023	<u>2,867</u>	<u>2,867</u>
Depreciation		
At 1 July 2022	482	482
Charge for the year	716	716
At 30 June 2023	<u>1,198</u>	<u>1,198</u>
Net book values		
At 30 June 2023	<u>1,669</u>	<u>1,669</u>
At 30 June 2022	<u>1,437</u>	<u>1,437</u>
9. Debtors	2023	2022
	£	£
Trade debtors	3,604	9,922
Other debtors	5,000	9,316
	<u>8,604</u>	<u>19,238</u>
10. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	6,823	6,399
Other taxes and social security	3,216	3,402
Other creditors	7,592	6,773
Accruals and deferred income	1,704	1,122
	<u>19,335</u>	<u>17,696</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2023

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2023 as represented by:			
Tangible fixed assets	1,669	-	1,669
Current assets	72,839	14,143	86,982
Current liabilities	(17,022)	(2,313)	(19,335)
	<u>57,486</u>	<u>11,830</u>	<u>69,316</u>

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2022 as represented by:			
Tangible fixed assets	1,437	-	1,437
Current assets	106,737	-	106,737
Current liabilities	(17,696)	-	(17,696)
	<u>90,478</u>	<u>-</u>	<u>90,478</u>

12. Analysis of movements in unrestricted funds

	At 1 July 2022 £	Income £	Expenditure £	Transfers £	At 30 June 2023 £
General Funds	<u>90,478</u>	<u>213,889</u>	<u>(221,850)</u>	<u>(25,031)</u>	<u>57,486</u>

Analysis of movements in unrestricted funds - previous year

	At 1 July 2021 £	Income £	Expenditure £	Transfers £	At 30 June 2022 £
General Funds	28,224	246,969	(184,715)	-	90,478
	<u>28,224</u>	<u>246,969</u>	<u>(184,715)</u>	<u>-</u>	<u>90,478</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2023

13. Analysis of movements in restricted funds

	At 1 July 2022 £	Income £	Expenditure £	Transfers £	At 30 June 2023 £
Restricted Fund	<u>-</u>	<u>83,457</u>	<u>(96,658)</u>	<u>25,031</u>	<u>11,830</u>

Analysis of movements in restricted funds - previous year

	At 1 July 2021 £	Income £	Expenditure £	Transfers £	At 30 June 2022 £
Restricted Fund	<u>575</u>	<u>34,554</u>	<u>(35,129)</u>	<u>-</u>	<u>-</u>
	<u>575</u>	<u>34,554</u>	<u>(35,129)</u>	<u>-</u>	<u>-</u>

Purposes of restricted funds

We operate restricted funds for donations that are given specifically to enable us to employ specific staff members. These funds are used to cover payroll and other associated costs incurred in relation to the employment of these individuals.

GROWING YOUNG DISCIPLES

England & Wales - Charity number 1178450

Accounts

Growing Young Disciples
Charitable Incorporated Organisation (CIO)
Trustees' report and financial statements
for the year ended 30 June 2022

robinson+co
Chartered Accountants

Growing Young Disciples

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Growing Young Disciples

Legal and administrative information

Charity number	1178450
Registered office	10 South Downs Knutsford WA16 8ND
Trustees	T Thornborough T Wickham S Chaplin D Woods M J Lacy
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR

Growing Young Disciples

Report of the trustees for the year ended 30 June 2022

The trustees present their report and the financial statements for the year ended 30 June 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Objects of the charity

The charity, governed by a trust deed, seeks the advancement of the Christian faith in accordance with the basis of faith, by resourcing and training people to teach the Christian faith to children and young people.

Summary of the charity's main activities and achievements

To further the above object, the charity's main activities and achievements were as follows:

Training

During this year Growing Young Disciples has primarily been concerned to focus on training those committed to raising children and young people in the knowledge and love of the Lord Jesus Christ. The demand for training has steadily increased since the launch of Growing Young Disciples in 2018 and training has occurred in a variety of places - local churches, theological colleges, gospel partnership courses, conferences and in a virtual format. The content of the training varied from place to place and was often prepared specifically in response to a particular invitation. Growing Young Disciples was pleased to offer several training courses to local churches, Raising Kids for Christ in a Confusing World is a three-part course designed to help parents and ministers nurture children in the Christian faith and Understanding Gen Z seeks to equip parents and ministers with a nuanced understanding of Generation Z in the anticipation that it might enable them to teach and apply scripture more keenly.

The launch of the Growing Young Disciples Academy has been a significant development to the ministry and training methodology of Growing Young Disciples. The academy course is designed to give those serving in kid's, youth and families ministry some help in thinking through the theological and practical aspects of ministry. The course is designed to run for 3 academic years, with 48 hours of instruction across 24 weeks per year. The first intake for the Growing Young Disciples Academy numbered 40 people. The training is all done virtually with attendees joining an online class room for two hours each week. Each attendee is located within a tutor group for support and discussion.

We have also added the provision of Talk Labs to our ongoing training provision. These are helpful opportunities for kid's and youth ministers to think through teaching various bible books to those in their care.

An enthusiasm for training through virtual book clubs was embraced throughout the year and a reasonable number of full-time workers engaged with this online provision.

Growing Young Disciples has had the joy of partnering with Crosslands in providing excellent theological education for those training for ministry in the local church and beyond.

Resourcing and Equipping

Growing Young Disciples has a desire to resource and equip church workers in their ministry among families, children, and young people in the local church. There have been many opportunities throughout the year to engage with workers on an individual basis either through face to face meetings or virtual meetings. The emphasis of these meeting has been primarily to resource, advise and equip, but there has also been a reasonable amount of pastoral care provided along the way.

A significant aspect to our equipping is the provision of a mentoring programme. We now offer individual mentoring and a group mentoring programme which has proved significant for a number of workers who have appreciated a more regular and personal level of support.

We have also had the opportunity to offer a consultancy service to local churches that are thinking through their ministry provision among children, youth and families.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2022

Staff

Growing Young Disciples has three full-time employees and one part-time employee.

Financial Review

There has been a lot of financial uncertainty generally following the Covid-19 pandemic. However as we have increased our operations our financial position has become healthier. We have run a successful conference and taken on 2 new staff and whilst increasing our operations we have also increased our funds. Our final cash balance has improved to £87k (2021: £32k). Our new 'GYD Academy' generated £32k of additional income and our donor base has expanded significantly. Donations increased from £46k to £123k. Therefore at present we feel our financial situation is healthy.

Reserves Policy

The trustees' objective is to establish unrestricted funds to cover 3 months of ordinary operating expenses (excluding the cost of one off events such as annual conferences). As at year end, 3 months of ordinary operating expenses was approximately £35k and there were £90k in unrestricted funds. Therefore, the trustees are satisfied that the reserves policy has been followed and there are no going concern issues.

Governance

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the Trust. The trustees and the employee are responsible for the implementation of the trustees' decisions. New trustees may be appointed by a resolution of the trustees passed by a majority of the trustees.

Risk Assessment

The trustees have reviewed the risks to which a small charity operating with three or fewer employees in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

Growing Young Disciples

Report of the trustees for the year ended 30 June 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

On behalf of the board

Tim Thornborough

T Thornborough
Trustee

6 April 2023

Growing Young Disciples

Independent examiner's report to the trustees on the unaudited financial statements of Growing Young Disciples.

I report on the accounts of Growing Young Disciples for the year ended 30 June 2022 set out on pages 6 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

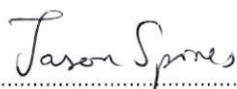
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Mr Jason Spires FCA DChA

Independent examiner

robinson+co
Oxford Chambers
New Oxford Street
Workington
CA14 2LR

6 April 2023

Growing Young Disciples

Statement of financial activities

For the year ended 30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income					
Donations	2	88,643	34,554	123,197	46,754
Charitable activities	3	158,326	-	158,326	21,001
Total income		<u>246,969</u>	<u>34,554</u>	<u>281,523</u>	<u>67,755</u>
Expenditure					
Charitable activities	4	184,715	35,129	219,844	72,219
Total expenditure		<u>184,715</u>	<u>35,129</u>	<u>219,844</u>	<u>72,219</u>
Net income/(expenditure) for the year		62,254	(575)	61,679	(4,464)
Total funds brought forward		<u>28,224</u>	<u>575</u>	<u>28,799</u>	<u>33,263</u>
Total funds carried forward		<u>90,478</u>	<u>-</u>	<u>90,478</u>	<u>28,799</u>

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

The notes on pages 8 to 13 form an integral part of these financial statements.

Growing Young Disciples

Balance sheet as at 30 June 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	8		1,437		-
Current assets					
Debtors	9	19,238		4,754	
Cash at bank and in hand		87,499		32,125	
		<u>106,737</u>		<u>36,879</u>	
Creditors: amounts falling due within one year	10	<u>(17,696)</u>		<u>(8,080)</u>	
Net current assets			89,041		28,799
Net assets			<u>90,478</u>		<u>28,799</u>
Funds	11				
Restricted income funds			-		575
Unrestricted income funds			90,478		28,224
Total funds			<u>90,478</u>		<u>28,799</u>

The financial statements were approved by the trustees on 6 April 2023 and signed on its behalf by

T Thornborough
Trustee

Tim Thornborough

The notes on pages 8 to 13 form an integral part of these financial statements.

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and 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) and the Charities Act 2011.

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

The financial statements are prepared in UK Sterling which is the functional currency of the entity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2022

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations	83,086	30,795	113,881	46,754
Gift Aid	5,557	3,759	9,316	-
	<u>88,643</u>	<u>34,554</u>	<u>123,197</u>	<u>46,754</u>

In 2021 of the donations £575 was attributable to restricted income funds, with the balance of £46,179 being unrestricted.

3. Charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Conference income	89,026	89,026	6,262
Training income	69,300	69,300	14,739
	<u>158,326</u>	<u>158,326</u>	<u>21,001</u>

In 2021 all of the income from charitable activities was attributable to unrestricted income funds.

4. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Conferences and training	184,715	35,129	219,844	72,219
	<u>184,715</u>	<u>35,129</u>	<u>219,844</u>	<u>72,219</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2022

5. Costs of charitable activities - by activity

	Activities undertaken directly £	2022 Total £	2021 Total £
Conferences and training	219,844	219,844	72,219
	<u>219,844</u>	<u>219,844</u>	<u>72,219</u>

6. Employees

Employment costs	2022 £	2021 £
Wages and salaries	99,833	57,006
Social security costs	11,191	6,651
Pension costs	3,103	1,710
	<u>114,127</u>	<u>65,367</u>

No employee received emoluments of more than £60,000 (2021 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, was as follows:

	2022 Number	2021 Number
	<u>3</u>	<u>1</u>

Ms M Lacy, a trustee, received remuneration of £57,000 (2021 - £57,006), under employment contracts in respect of her role as Executive Director. A contribution of £1,818 (2021 - £1,710) was also made to the charity defined contribution pension scheme.

Authority for the trustees' employment is contained within the constitution of the charity.

No trustee received any remuneration in respect of their services as a trustee of the charity.

7. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2022 £	2021 £
Pension charge	<u>3,103</u>	<u>1,710</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2022

8. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
Additions	1,919	1,919
At 1 July 2021 and At 30 June 2022	<u>1,919</u>	<u>1,919</u>
Depreciation		
At 1 July 2021	-	-
Charge for the year	482	482
At 30 June 2022	<u>482</u>	<u>482</u>
Net book values		
At 30 June 2022	<u>1,437</u>	<u>1,437</u>
9. Debtors	2022 £	2021 £
Trade debtors	9,922	4,754
Other debtors	9,316	-
	<u>19,238</u>	<u>4,754</u>
10. Creditors: amounts falling due within one year	2022 £	2021 £
Trade creditors	6,399	-
Other taxes and social security	4,175	2,080
Other creditors	6,000	6,000
Accruals and deferred income	1,122	-
	<u>17,696</u>	<u>8,080</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2022

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2022 as represented by:			
Tangible fixed assets	1,437	-	1,437
Current assets	106,737	-	106,737
Current liabilities	(17,696)	-	(17,696)
	<u>90,478</u>	<u>-</u>	<u>90,478</u>

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2021 as represented by:			
Tangible fixed assets	-	-	-
Current assets	36,304	575	36,879
Current liabilities	(8,080)	-	(8,080)
	<u>28,224</u>	<u>575</u>	<u>28,799</u>

12. Analysis of movements in unrestricted funds

	At 1 July 2021 £	Income £	Expenditure £	At 30 June 2022 £
General Funds	<u>28,224</u>	<u>246,969</u>	<u>(184,715)</u>	<u>90,478</u>

Analysis of movements in unrestricted funds - previous year

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
General Funds	<u>33,263</u>	<u>67,180</u>	<u>(72,219)</u>	<u>28,224</u>
	<u>33,263</u>	<u>67,180</u>	<u>(72,219)</u>	<u>28,224</u>

Growing Young Disciples

Notes to financial statements for the year ended 30 June 2022

13. Analysis of movements in restricted funds

	At 1 July 2021 £	Income £	Expenditure £	At 30 June 2022 £
Restricted Fund	<u>575</u>	<u>34,554</u>	<u>(35,129)</u>	<u>-</u>

Analysis of movements in restricted funds - previous year

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
Restricted Fund	<u>-</u>	<u>575</u>	<u>-</u>	<u>575</u>
	<u>-</u>	<u>575</u>	<u>-</u>	<u>575</u>

Purposes of restricted funds

We operate restricted funds for donations that are given specifically to enable us to employ specific staff members. These funds are used to cover payroll and other associated costs incurred in relation to the employment of these individuals.

GROWING YOUNG DISCIPLES

England & Wales - Charity number 1178450

Accounts

Growing Young Disciples
Legal and Administrative Details
For The Year Ended 30 June 2021

ADDRESS FOR CORRESPONDENCE	10 South Downs Knutsford WA16 8ND
GOVERNING DOCUMENT	Declaration of Trust dated 21 May 2018
CHARITY REGISTRATION NUMBER	1178450
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mr T Thornborough, Rev T Wickham, Mr S Chaplin, Miss D Woods
BANKERS	Lloyds
INDEPENDENT EXAMINER	Mrs Helen-Frances Dessain

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Page 6	Receipts and Payment Account
Page 7	Statement of Assets & Liabilities

GROWING YOUNG DISCIPLES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 June 2021.

Objects of the charity

The charity, governed by a trust deed, seeks the advancement of the Christian faith in accordance with the basis of faith, by resourcing and training people to teach the Christian faith to children and young people.

Summary of the charity's main activities and achievements

To further the above object, the charity's main activities and achievements were as follows:

Training

During this year Growing Young Disciples has primarily been concerned to focus on training those committed to raising children and young people in the knowledge and love of the Lord Jesus Christ. The demand for training has steadily increased since the launch of Growing Young Disciples in 2018 and training has occurred in a variety of places – local churches, theological colleges, gospel partnership courses, conferences and, due to Covid-19, in a virtual format. The content of the training varied from place to place and was often prepared specifically in response to a particular invitation. Growing Young Disciples was pleased to offer several training courses to local churches, *Raising Kids for Christ in a Confusing World* is a three-part course designed to help parents and ministers nurture children in the Christian faith and *Understanding Gen Z* seeks to equip parents and ministers with a nuanced understanding of Generation Z in the anticipation that it might enable them to teach and apply scripture more keenly. *Raising Kids in a Sex Obsessed World* proved useful in more educational settings where students were being trained as children' and youth workers.

Growing Young Disciples has had the joy of partnering with Crosslands in providing excellent theological education for those training for ministry in the local church and beyond.

The enthusiasm for training through virtual book clubs was embraced throughout the year and a reasonable number of full-time workers engaged with this online provision.

Resourcing and Equipping

Growing Young Disciples has a desire to resource and equip church workers in their ministry among families, children, and young people in the local church. There have been many opportunities throughout the year to engage with workers on an individual basis either through face to face meetings or virtual meetings. The emphasis of these meeting has been primarily to resource, advise and equip, but there has also been a reasonable amount of pastoral care provided along the way. In September 2020 Growing Young Disciples launched a formal mentoring scheme and individually mentored 6 youth and children's workers from local churches in the United Kingdom.

Impact of Covid-19

Covid-19 had a reasonable impact on the training ministry of Growing Young Disciples as most things remained online. This required some thoughtfulness about the nature of the training Growing Young Disciples provided and the medium it was provided through.

Staff

Growing Young Disciples has one full-time employee.

Financial Review

There has been a lot of financial uncertainty generally in light of the Covid-19 pandemic. Our position has been affected by the pandemic and our reserves have been reduced. However, during the year several new initiatives were developed (including the mentor scheme and online training delivery) which have enabled us to generate revenues in new areas. Our unrestricted funds decreased by approximately £13,000. In part this was due to the need to cancel the annual conference and reduced opportunities for training in light of the pandemic. Towards the end of the year new opportunities were opening up and our donor base remained encouraging given the situation.

Reserves Policy

The trustees' objective is to establish unrestricted funds to cover 3 months of ordinary operating expenses (excluding the cost of one-off events such as annual conferences). As at year end, 3 months of ordinary operating expenses was £19,000 and there were £ 31,550 in unrestricted funds. Therefore, the trustees are satisfied that the reserves policy has been followed and there are no going concern issues.

Governance

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the Trust. The trustees and the employee are responsible for the implementation of the trustees' decisions. New trustees may be appointed by a resolution of the trustees passed by a majority of the trustees.

Risk Assessment

The trustees have reviewed the risks to which a small charity operating with three or fewer employees in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibility of Trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

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

A handwritten signature in black ink, appearing to read 'Tim Thornborough'. The signature is written in a cursive style with a large initial 'T' and a circular flourish above the 'o'.

Mr Tim Thornborough
Chair of Trustees



CHARITY COMMISSION
FOR ENGLAND AND WALES

Growing Young Disciples

1178450

Receipts and payments accounts

CC16a

For the period
from

01/07/2020

To

30/06/2021

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Receipts from donors	46,179	575	-	46,754	67,685
Gift Aid recovered	2,216	-	-	2,216	2,813
Conference income	-	-	-	-	73,538
Receipts from training	14,739	-	-	14,739	42,775
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	63,134	575	-	63,709	186,811
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	63,134	575	-	63,709	186,811
A3 Payments					
Payroll Costs	68,792	-	-	68,792	65,469
Conference expenditure	200	-	-	200	69,237
Other expenses	6,852	-	-	6,852	13,151
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	75,844	-	-	75,844	147,857
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	75,844	-	-	75,844	147,857
Net of receipts/(payments)	- 12,710	575	-	- 12,135	38,954
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	44,260	-	-	44,260	5,306
Cash funds this year end	31,550	575	-	32,125	44,260

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank	31,550	575	-
		-	-	-
		-	-	-
	Total cash funds	31,550	575	-
	(agree balances with receipts and payments account(s))	OK	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Tax reclaims due	4,754	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Pension costs due	Unrestricted	380	11 July 2020
	Tax due to HMRC	Unrestricted	1,700	22 July 2020
	Loan by guarantee	Unrestricted	6,000	N/A
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Timothy Thornborough	21st March 2022

Independent examiner's report to the trustees of Growing Young Disciples

I report to the charity trustees on my examination of the accounts of Growing Young Disciples (the CIO) for the year ended 30 June 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the 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.

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 CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name: H-F Dessain

Relevant professional qualification or membership of professional bodies: ICAS

Address: 50 Dene Road, Manchester

Date: 22 March 2022