

**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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## 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.

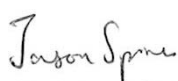
#### Basis of independent examiner's statement

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 Spire 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 £
<b>Income</b>					
Donations	2	59,330	83,457	142,787	123,197
Charitable activities	3	154,559	-	154,559	158,326
<b>Total income</b>		<u>213,889</u>	<u>83,457</u>	<u>297,346</u>	<u>281,523</u>
<b>Expenditure</b>					
Charitable activities	4	<u>221,850</u>	<u>96,658</u>	<u>318,508</u>	<u>219,844</u>
<b>Total expenditure</b>		<u>221,850</u>	<u>96,658</u>	<u>318,508</u>	<u>219,844</u>
<b>Net incoming/(outgoing) resources before transfers</b>		(7,961)	(13,201)	(21,162)	61,679
Transfer between funds		<u>(25,031)</u>	<u>25,031</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure) for the year</b>		<u>(32,992)</u>	<u>11,830</u>	<u>(21,162)</u>	<u>61,679</u>
Total funds brought forward		<u>90,478</u>	<u>-</u>	<u>90,478</u>	<u>28,799</u>
<b>Total funds carried forward</b>		<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
		£	£
<b>Fixed assets</b>			
Tangible assets	8	1,669	1,437
<b>Current assets</b>			
Debtors	9	8,604	19,238
Cash at bank and in hand		78,378	87,499
		86,982	106,737
<b>Creditors: amounts falling due within one year</b>	10	(19,335)	(17,696)
<b>Net current assets</b>		67,647	89,041
<b>Net assets</b>		69,316	90,478
<b>Funds</b>	11		
Restricted income funds		11,830	-
Unrestricted income funds		57,486	90,478
<b>Total funds</b>		69,316	90,478

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 £
<b>Cost</b>		
At 1 July 2022	1,919	1,919
Additions	948	948
At 30 June 2023	<u>2,867</u>	<u>2,867</u>
<b>Depreciation</b>		
At 1 July 2022	482	482
Charge for the year	716	716
At 30 June 2023	<u>1,198</u>	<u>1,198</u>
<b>Net book values</b>		
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	<u>28,224</u>	<u>246,969</u>	<u>(184,715)</u>	<u>-</u>	<u>90,478</u>
	<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	-	83,457	(96,658)	25,031	11,830

#### Analysis of movements in restricted funds - previous year

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

#### 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.