

**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**

<b>Charity number</b>	1178450
<b>Registered office</b>	10 South Downs Knutsford WA16 8ND
<b>Trustees</b>	T Thornborough T J Wickham S A Chaplin D Woods M J Lacy T W D Johnston
<b>Accountants</b>	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).

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**

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.

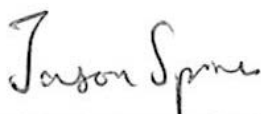
#### Basis of independent examiner's statement

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 Spires 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 £
<b>Income</b>					
Donations	2	47,955	85,514	133,469	142,787
Charitable activities	3	207,112	325	207,437	154,559
<b>Total income</b>		<u>255,067</u>	<u>85,839</u>	<u>340,906</u>	<u>297,346</u>
<b>Expenditure</b>					
Charitable activities	4	259,902	122,634	382,536	318,508
<b>Total expenditure</b>		<u>259,902</u>	<u>122,634</u>	<u>382,536</u>	<u>318,508</u>
<b>Net incoming/(outgoing) resources before transfers</b>		(4,835)	(36,795)	(41,630)	(21,162)
Transfer between funds		(27,898)	27,898	-	-
<b>Net income/(expenditure) for the year</b>		<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
<b>Total funds carried forward</b>		<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

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		953		1,669
<b>Current assets</b>					
Debtors	9	8,057		8,604	
Cash at bank and in hand		33,586		78,378	
		41,643		86,982	
<b>Creditors: amounts falling due within one year</b>	10	(14,910)		(19,335)	
<b>Net current assets</b>			26,733		67,647
<b>Net assets</b>			27,686		69,316
<b>Funds</b>	11				
Restricted income funds			2,933		11,830
Unrestricted income funds			24,753		57,486
<b>Total funds</b>			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 £
<b>Cost</b>		
At 1 July 2023 and		
At 30 June 2024	2,867	2,867
<b>Depreciation</b>		
At 1 July 2023	1,198	1,198
Charge for the year	716	716
At 30 June 2024	1,914	1,914
<b>Net book values</b>		
At 30 June 2024	953	953
At 30 June 2023	1,669	1,669
<b>9. Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	2,610	3,604
Other debtors	5,000	5,000
Prepayments and accrued income	447	-
	8,057	8,604
<b>10. Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
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	<u>90,478</u>	<u>213,889</u>	<u>(221,850)</u>	<u>(25,031)</u>	<u>57,486</u>
	<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	11,830	85,839	(122,634)	27,898	2,933

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

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

#### 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.