

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

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 4
Independent examiners' report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

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.

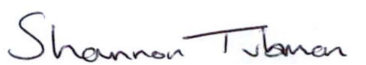
Basis of independent examiner's statement

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		17,515	26,733
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 Number	2024 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	4,417	4,417
Depreciation		
At 1 July 2024	1,914	1,914
Charge for the year	1,104	1,104
At 30 June 2025	3,018	3,018
Net book values		
At 30 June 2025	1,399	1,399
At 30 June 2024	953	953

11. Debtors

	2025 £	2024 £
Trade debtors	18,177	2,610
Other debtors	98	5,000
Prepayments and accrued income	3,261	447
	21,536	8,057

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
	108,112	14,910

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	<u>57,486</u>	<u>255,067</u>	<u>(259,902)</u>	<u>(27,898)</u>	<u>24,753</u>
	<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.