

**CHURCH OF IRELAND YOUTH DEPARTMENT
REPORT 2021**

MEMBERSHIP

Executive

President The Most Rev Patricia Storey
Chairperson Mrs Brigid Barrett
Treasurer Mr Edward Hardy
Secretary Mrs Judith Peters

Rev Aaron McAllister
Rev Philip Bryson
Mr Alan Williamson

Central Board – Executive (above) and:

Rev Peter Ferguson
Ms Melanie Hadden
Rev Leslie Robinson

Ms Sharon Spendlove (resigned Oct 2020)
Ms Amy Sherlock

Co-options

Mr Tim Burns
Mr Steven Brickenden
Mrs Susie Keegan
Rev Nicola Halford

Standing Committee

Ms Sarah Taylor
Mrs Brigid Barrett

National Youth Officer

Mr Simon Henry

Youth Ministry Development Officer (Southern Region)

Mr Steve Grasham

Office Manager

Mrs Barbara Swann

Church of Ireland Youth Department – Report 2021

2020 was certainly an extraordinary year for youth ministry across Ireland. CIYD has worked closely with all dioceses during this time to equip, engage and empower key workers as youth ministry moved mostly online for much of 2020. It certainly is important to say that our dioceses, many relying on volunteers, have sought to engage with young people as much as they can during this time and there has been much innovation and engagement over “Zoom” and beyond.

CIYD has continued to provide training opportunities online for youth workers and dioceses and one to one and group support and engagement. We have also been able to grant more direct funding for dioceses and youth ministry and work more closely in partnership with other denominations and key Christian youth organisations and charities.

We were able to have our annual Youth Forum in January 2020 in the City North Hotel with a theme of “Ministry & Mission” facilitated by Nic and Sally Sheppard from Church Army. Our President, Bishop Pat Storey was our guest speaker, and it was a great day to gather young people together from all corners of Ireland to share and learn from each other’s journey of faith and church experience. We are planning to hold our Youth Forum again in 2022 – it will be more important than ever to gather young people and to discuss and address their needs and how the church can support and engage with them as best we can into the future.

Our Young Leaders in Ministry Fund continued to be popular in 2020 as we seek to support training and ministry opportunities for those aged 18-25 – this has included internships, training weekends, theological short courses, etc. We thank the Priorities Fund and the Church Fabric & Development Fund for their support in this venture which has been well received across the island. It is vital that the church continues to support young leaders (the majority being volunteers) to be equipped as they seek to serve the church and grow in their faith.

Our Aurora Youth & Children’s Ministry accredited training courses with St. Peter’s College, Diocese of Sheffield moved online in 2020 – challenging for such an interactive and engaging course – but great to see an encouraging number of people signing up for the 2020/21 intake.

Churches working together – Northern Region - under new Education Authority funding streams and criteria available in 2021, denomination youth departments are actively looking at new ways of working together to benefit faith development in young people across the region.

**EXTRACTS FROM THE AUDITED ACCOUNTS OF THE CHURCH OF
IRELAND YOUTH DEPARTMENT**

YEAR ENDED 31 DECEMBER 2020

BOARD'S RESPONSIBILITIES

The Board is responsible for preparing the financial statements in accordance with accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Department and of the surplus or deficit of the Department for that period. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board confirms that it has complied with the above requirements in preparing the financial statements.

The Board is responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the Department and to enable them to ensure that the financial statements are prepared in accordance with accounting standards. They are also responsible for safeguarding the assets of the Department and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHURCH OF IRELAND YOUTH DEPARTMENT

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 December 2020

		2020	2019
		€	€
INCOME			
Department of Children & Youth Affairs- Youth Services Grant Scheme (YSGS)	1	238,290	187,189
Funding provided by the RCB		162,247	171,415
Deposit Interest		5	25
Donations		2,047	4,569
Programme – All Churches Trust		6,714	4,891
Programme Grant		3,135	-
Sundry Income		-	153
Priorities		22,379	23,643
		<u>434,817</u>	<u>391,975</u>
EXPENDITURE			
Office & Administration Expenses	2	(45,579)	(43,547)
Staff Costs	3	(135,939)	(149,304)
Fees & Membership	4	(1,783)	(2,310)
		<u>(183,301)</u>	<u>(195,161)</u>
Operating Surplus for the Year		251,516	196,814
TRAINING, PROGRAMME & GRANT ALLOCATIONS			
Training, Programme & Grant Allocations	5	(232,831)	(197,688)
Surplus (Deficit) after Training, Programme & Grant Allocations		18,685	(874)
Currency translation adjustment		(2,621)	3,453
Net Surplus for the year		<u>16,064</u>	<u>2,579</u>

CHURCH OF IRELAND YOUTH DEPARTMENT**BALANCE SHEET****Year ended 31 December 2020**

		2020 €	2019 €
TANGIBLE FIXED ASSETS	6	1,656	3,009
		<hr/>	<hr/>
CURRENT ASSETS			
Cash held on deposit by RCB	7	135,009	105,168
Cash at bank		4,616	7,171
Prepayments		8,800	2,000
		<hr/>	<hr/>
		148,425	114,339
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors	8	(65,468)	(48,799)
		<hr/>	<hr/>
Net Assets		<u>84,613</u>	<u>68,549</u>
FUNDS EMPLOYED			
Balance at 1 January		68,549	65,970
Surplus for the year		16,064	2,579
		<hr/>	<hr/>
Balance as at 31 December		<u>84,613</u>	<u>68,549</u>
		<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements

	2020	2019
1. Department of Children & Youth Affairs -	€	€
- Youth Services Grant Scheme (YSGS)	196,647	187,189
- Capital Funding Scheme	31,643	-
- Youth Climate Justice Fund	10,000	-
	<u>238,290</u>	<u>187,189</u>

The funds received under YSGS were applied to supporting the costs of the organisation as detailed in expenditure section of Income & Expenditure Account under the following headings: Office & Administration, Staff Costs, Fees & Membership and finally Training, Programme & Grant Allocations. The full grant awarded and received under the YSGS is recorded in the Financial Statements for both current and prior year.

A capital grant of €31,643 was received from the Department of Children & Youth Affairs. This grant was provided to the Church of Ireland Youth Department for the purchase of listed capital equipment.

2. Office & Administration Expenses	2020	2019
	€	€
Insurance	2,046	2,187
Audit Fees	4,332	4,360
Rent	19,878	21,001
Telephone, Postage & Internet	3,159	2,490
Office Expenses	12,814	6,523
Depreciation	1,268	4,845
Resources	967	1,836
Sundry	1,046	76
Bank Interest & Charges	69	229
	<u>45,579</u>	<u>43,547</u>

3. Staff Costs	2020	2019
	€	€
Staff Salaries	128,936	130,492
Staff Expenses	5,858	15,875
Central Board & Executive	1,145	2,937
	<u>135,939</u>	<u>149,304</u>

4. Fees & Membership	2020	2019
	€	€
General Membership Fees	1,783	2,310
	<u>1,783</u>	<u>2,310</u>

	2020	2019
5. Training, Programme & Grant Allocations	€	€
Training Events	57,174	52,366
Training Equipment Purchases (Funded)	32,366	-
Programme Events	9,989	8,573
Devolved Funding Grants	115,315	118,002
Summer Madness	5,595	5,911
Youth Link NI	12,392	12,836
	<u>232,831</u>	<u>197,688</u>
	2020	2019
6. Tangible Fixed Assets	€	€
Cost		
At 1 January	104,303	96,650
Currency Adjustment	(5,487)	6,049
Additions	-	1,604
At 31 December	<u>98,816</u>	<u>104,303</u>
Depreciation		
At 1 January	101,294	90,752
Currency Adjustment	(5,402)	5,697
Charge for the year	1,268	4,845
At 31 December	<u>97,160</u>	<u>101,294</u>
Net Book Value		
At 1 January	3,009	5,898
At 31 December	<u>1,656</u>	<u>3,009</u>
	2020	2019
7. Cash on deposit held by the RCB	€	€
Cash on deposit held by the RCB	<u>135,009</u>	<u>105,168</u>
	2020	2019
8. Creditors	€	€
Accruals	<u>65,468</u>	<u>48,799</u>

9. Foreign Currency transactions have been translated to Euro at the rate of exchange ruling at 31 December 2020, €1 = £0.8937 (2019: €1 = £0.8459).



Independent auditors' report to the Board of Church of Ireland Youth Department

Report on the audit of the non-statutory financial statements

Opinion

In our opinion, Church of Ireland Youth Department's non-statutory financial statements (the "financial statements") for the year ended 31 December 2020 have been properly prepared, in all material respects, in accordance with the basis of preparation in the Accounting Policies.

We have audited the financial statements, which comprise:

- the Balance Sheet as at 31 December 2020;
 - the Income & Expenditure Account for the year then ended;
 - the accounting policies; and
 - the notes to the financial statements.
-

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") including ISA (Ireland) 800.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter - Basis of preparation

In forming our opinion on the financial statements, which is not modified, we draw attention to the Accounting Policies in the financial statements which describes the basis of preparation. The financial statements are prepared for the Board for the specific purpose as described in the Responsibilities for the financial statements and the audit paragraph below. As a result, the financial statements may not be suitable for another purpose.

Conclusions relating to going concern

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the Board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the entity's ability to continue as a going concern.

Our responsibilities and the responsibilities of the Board with respect to going concern are described in the relevant sections of this report.



Reporting on other information

The other information comprises all of the information in the Report and Financial Statements other than the financial statements and our auditors' report thereon. The Board is responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

Responsibilities for the financial statements and the audit

Responsibilities of the Board for the financial statements

As explained more fully in the Board's Responsibilities set out on page 4, the Board is responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they have been properly prepared in accordance with the basis of preparation and accounting policies in the Accounting Policies and for determining that the basis of preparation and accounting policies are acceptable in the circumstances.

The Board is also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the entity or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.



Use of this report

This report, including the opinion, has been prepared for and only for the Board as a body in accordance with the Accounting Policies and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, including without limitation under any contractual obligations of the entity, save where expressly agreed by our prior consent in writing.

PricewaterhouseCoopers

PricewaterhouseCoopers
Chartered Accountants
Dublin
27 April 2021