

DISCOVERY CHURCH SWINDON

England & Wales · Charity number 1050620

Details

Other names WROUGHTON ASSEMBLIES OF GOD

Status Registered

Legal form Other

Registered 1995-11-13

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

Contact

Address Discovery Church
1 Lagos Street
Swindon
SN1 2BU

Phone 07555029913

Email pastortom@sky.com

Website www.dcswindon.co.uk

Activities

Objects: THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; ANDC) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

Activities: We are a pentecostal church that exists to promote and advance the Christian faith primarily in the Swindon area. We focus on helping people to build a relationship with Jesus Christ. We demonstrate God's love by engaging with our community through various practical activities such as parent & toddler groups etc.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE SWINDON
- Swindon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£0	£0	-	-
2023-11-30	£17,465	£4,848	-	-
2022-11-30	£126,224	£162,393	-	-
2021-11-30	£174,390	£166,673	-	-
2020-11-30	£177,572	£185,692	-	-

Trustees

Name	Role	Appointed
THOMAS PAUL PRICE	Chair	
Diane Perrott		
Gentian Mullaliu		2021-11-17

DISCOVERY CHURCH SWINDON

England & Wales - Charity number 1050620

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2022
for
Discovery Church Swindon

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Contents of the Financial Statements
for the Year Ended 30 November 2022

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Discovery Church Swindon

Report of the Trustees
for the Year Ended 30 November 2022

The trustees present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1050620

Principal address

1 Lagos Street
Swindon
Wiltshire
SN1 2BU

Trustees

T P Price
D Perrott
D J Martin (resigned 5th October 2021)
M Winbow (resigned 30th October 2022)
G Mullaliu (appointed 17th November 2021)

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 5 September 2024 and signed on its behalf by:

Thomas Price

Trustee

Independent Examiner's Report to the Trustees of
Discovery Church Swindon

Independent examiner's report to the trustees of Discovery Church Swindon

I report to the charity trustees on my examination of the accounts of Discovery Church Swindon (the Trust) for the year ended 30 November 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Christopher Vaughan

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

5 September 2024

Discovery Church Swindon

Statement of Financial Activities
for the Year Ended 30 November 2022

	Notes	Unrestricted funds £	Restricted funds £	30.11.22 Total funds £	30.11.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		111,388	11,437	122,825	168,718
Investment income	2	3,399	-	3,399	4,678
Other income		-	-	-	994
Total		<u>114,787</u>	<u>11,437</u>	<u>126,224</u>	<u>174,390</u>
EXPENDITURE ON					
Charitable activities					
Support of Christian worship and discipleship		146,064	12,689	158,753	158,426
Missionary work		<u>1,868</u>	<u>1,772</u>	<u>3,640</u>	<u>8,247</u>
Total		<u>147,932</u>	<u>14,461</u>	<u>162,393</u>	<u>166,673</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	(33,145) <u>55</u>	(3,024) <u>(55)</u>	(36,169) <u>-</u>	7,717 <u>-</u>
Net movement in funds		(33,090)	(3,079)	(36,169)	7,717
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>649,655</u>	<u>15,755</u>	<u>665,410</u>	<u>657,693</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>616,565</u></u>	<u><u>12,676</u></u>	<u><u>629,241</u></u>	<u><u>665,410</u></u>

The notes form part of these financial statements

Discovery Church Swindon

Balance Sheet

30 November 2022

	Notes	Unrestricted funds £	Restricted funds £	30.11.22 Total funds £	30.11.21 Total funds £
FIXED ASSETS					
Tangible assets	6	590,000	-	590,000	590,000
CURRENT ASSETS					
Debtors	7	-	-	-	1,795
Cash at bank and in hand		<u>26,565</u>	<u>12,676</u>	<u>39,241</u>	<u>73,615</u>
		26,565	12,676	39,241	75,410
		<u>26,565</u>	<u>12,676</u>	<u>39,241</u>	<u>75,410</u>
NET CURRENT ASSETS		<u>26,565</u>	<u>12,676</u>	<u>39,241</u>	<u>75,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>616,565</u>	<u>12,676</u>	<u>629,241</u>	<u>665,410</u>
NET ASSETS		<u>616,565</u>	<u>12,676</u>	<u>629,241</u>	<u>665,410</u>
FUNDS	8				
Unrestricted funds				616,565	649,655
Restricted funds				<u>12,676</u>	<u>15,755</u>
TOTAL FUNDS				<u>629,241</u>	<u>665,410</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 September 2024 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	30.11.22	30.11.21
	£	£
Rents received	3,370	4,670
Deposit account interest	<u>29</u>	<u>8</u>
	<u>3,399</u>	<u>4,678</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Salaries were paid to the following trustees with regard to church leadership -

M.Winbow £19992

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.22	30.11.21
Church Leadership	2	2
Administration	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	123,538	45,180	168,718
Investment income	4,678	-	4,678
Other income	<u>994</u>	<u>-</u>	<u>994</u>
Total	<u>129,210</u>	<u>45,180</u>	<u>174,390</u>
EXPENDITURE ON			
Charitable activities			
Support of Christian worship and discipleship	113,211	45,215	158,426
Missionary work	<u>7,525</u>	<u>722</u>	<u>8,247</u>
Total	<u>120,736</u>	<u>45,937</u>	<u>166,673</u>
NET INCOME/(EXPENDITURE)	8,474	(757)	7,717
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>641,181</u>	<u>16,512</u>	<u>657,693</u>
TOTAL FUNDS CARRIED FORWARD	<u>649,655</u>	<u>15,755</u>	<u>665,410</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 December 2021 and 30 November 2022	<u>590,000</u>
NET BOOK VALUE	
At 30 November 2022	<u><u>590,000</u></u>
At 30 November 2021	<u><u>590,000</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22 £	30.11.21 £
Gift Aid	<u>-</u>	<u>1,795</u>

8. MOVEMENT IN FUNDS

	At 1.12.21 £	Net movement in funds £	Transfers between funds £	At 30.11.22 £
Unrestricted funds				
General fund	520,892	(33,145)	55	487,802
Development Reserve	11,763	-	-	11,763
Admin Reserve	30,000	-	-	30,000
Central Staff Reserve	7,000	-	-	7,000
Revaluation Reserve	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
	649,655	(33,145)	55	616,565
Restricted funds				
Building Fund	3,521	-	-	3,521
Little Lambs	959	(315)	-	644
Rent Deposit	280	-	-	280
Training	907	-	-	907
New Day	34	-	(34)	-
Albania	21	-	(21)	-
Nagaland	134	657	-	791
Penhill Mission	309	(309)	-	-
CAP Swindon	8,046	(2,279)	-	5,767
Parks Mission	<u>1,544</u>	<u>(778)</u>	<u>-</u>	<u>766</u>
	<u>15,755</u>	<u>(3,024)</u>	<u>(55)</u>	<u>12,676</u>
TOTAL FUNDS	<u><u>665,410</u></u>	<u><u>(36,169)</u></u>	<u><u>-</u></u>	<u><u>629,241</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,787	(147,932)	(33,145)
Restricted funds			
Little Lambs	440	(755)	(315)
Training	260	(260)	-
Nagaland	1,882	(1,225)	657
Penhill Mission	-	(309)	(309)
CAP Swindon	6,796	(9,075)	(2,279)
Parks Mission	287	(1,065)	(778)
Chad	1,772	(1,772)	-
	<u>11,437</u>	<u>(14,461)</u>	<u>(3,024)</u>
TOTAL FUNDS	<u>126,224</u>	<u>(162,393)</u>	<u>(36,169)</u>

Comparatives for movement in funds

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	512,418	8,474	520,892
Development Reserve	11,763	-	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	641,181	8,474	649,655
Restricted funds			
Building Fund	2,801	720	3,521
Little Lambs	1,314	(355)	959
Benevolent Fund	334	(334)	-
Pastor/Teacher Resources	25	(25)	-
Synergy	353	(353)	-
Rent Deposit	320	(40)	280
Training	225	682	907
New Day	34	-	34
Albania	21	-	21
Penhill Mission	94	215	309
A Wood Mission Legacy	2,000	(2,000)	-
CAP Swindon	8,857	(811)	8,046
Nagaland Student	134	-	134
Parks Mission	-	1,544	1,544
	<u>16,512</u>	<u>(757)</u>	<u>15,755</u>
TOTAL FUNDS	<u>657,693</u>	<u>7,717</u>	<u>665,410</u>

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,210	(120,736)	8,474
Restricted funds			
Building Fund	720	-	720
Little Lambs	-	(355)	(355)
Benevolent Fund	241	(575)	(334)
Pastor/Teacher Resources	2	(27)	(25)
Synergy	-	(353)	(353)
Rent Deposit	-	(40)	(40)
Training	829	(147)	682
Penhill Mission	23,765	(23,550)	215
A Wood Mission Legacy	-	(2,000)	(2,000)
CAP Swindon	6,018	(6,829)	(811)
Nagaland Student	7,050	(7,050)	-
Parks Mission	2,043	(499)	1,544
Chad	4,512	(4,512)	-
	<u>45,180</u>	<u>(45,937)</u>	<u>(757)</u>
TOTAL FUNDS	<u>174,390</u>	<u>(166,673)</u>	<u>7,717</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.20 £	Net movement in funds £	Transfers between funds £	At 30.11.22 £
Unrestricted funds				
General fund	512,418	(24,671)	55	487,802
Development Reserve	11,763	-	-	11,763
Admin Reserve	30,000	-	-	30,000
Central Staff Reserve	7,000	-	-	7,000
Revaluation Reserve	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
	641,181	(24,671)	55	616,565
Restricted funds				
Building Fund	2,801	720	-	3,521
Little Lambs	1,314	(670)	-	644
Benevolent Fund	334	(334)	-	-
Pastor/Teacher Resources	25	(25)	-	-
Synergy	353	(353)	-	-
Rent Deposit	320	(40)	-	280
Training	225	682	-	907
New Day	34	-	(34)	-
Albania	21	-	(21)	-
Nagaland	-	657	-	657
Penhill Mission	94	(94)	-	-
A Wood Mission Legacy	2,000	(2,000)	-	-
CAP Swindon	8,857	(3,090)	-	5,767
Nagaland Student	134	-	-	134
Parks Mission	<u>-</u>	<u>766</u>	<u>-</u>	<u>766</u>
	<u>16,512</u>	<u>(3,781)</u>	<u>(55)</u>	<u>12,676</u>
TOTAL FUNDS	<u><u>657,693</u></u>	<u><u>(28,452)</u></u>	<u><u>-</u></u>	<u><u>629,241</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,997	(268,668)	(24,671)
Restricted funds			
Building Fund	720	-	720
Little Lambs	440	(1,110)	(670)
Benevolent Fund	241	(575)	(334)
Pastor/Teacher Resources	2	(27)	(25)
Synergy	-	(353)	(353)
Rent Deposit	-	(40)	(40)
Training	1,089	(407)	682
Nagaland	1,882	(1,225)	657
Penhill Mission	23,765	(23,859)	(94)
A Wood Mission Legacy	-	(2,000)	(2,000)
CAP Swindon	12,814	(15,904)	(3,090)
Nagaland Student	7,050	(7,050)	-
Parks Mission	2,330	(1,564)	766
Chad	6,284	(6,284)	-
	<u>56,617</u>	<u>(60,398)</u>	<u>(3,781)</u>
TOTAL FUNDS	<u>300,614</u>	<u>(329,066)</u>	<u>(28,452)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2022.

Discovery Church Swindon

Detailed Statement of Financial Activities
for the Year Ended 30 November 2022

	30.11.22	30.11.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aided offerings	67,999	83,211
Gift aid refund	-	19,794
Non-gift aid offerings	<u>54,826</u>	<u>65,713</u>
	122,825	168,718
Investment income		
Rents received	3,370	4,670
Deposit account interest	<u>29</u>	<u>8</u>
	3,399	4,678
Other income		
Miscellaneous income	<u>-</u>	<u>994</u>
Total incoming resources	126,224	174,390
EXPENDITURE		
Charitable activities		
Wages	59,443	77,335
Hire of buildings	10,504	9,564
Water and waste disposal	442	517
Light and heat	2,551	2,279
Advertising	17	-
Penhill mission costs	-	4,059
Church maintenance	-	909
Manse upkeep	7,197	436
Missionary giving and travel	4,865	14,137
Nagaland	-	1,800
Albania	-	4,200
Telephone	129	661
Bank charges	110	144
Administration and office	1,428	1,249
Insurance	1,911	2,124
Central General fund	2,841	6,919
Parks General fund	1,039	861
Wroughton General fund	43,639	2,091
Penhill	13,001	3,084
Children, young people	-	435
CAP centre	8,371	7,829
Training	260	147
Miscellaneous expenses	1,879	1,044
Swindon Youth for Christ	50	653
Penhill church refurbishment	-	23,550
Pastors fund	<u>2,200</u>	<u>-</u>
	161,877	166,027

This page does not form part of the statutory financial statements

Discovery Church Swindon

Detailed Statement of Financial Activities
for the Year Ended 30 November 2022

	30.11.22 £	30.11.21 £
Support costs		
Governance costs		
Accountancy and legal fees	<u>516</u>	<u>646</u>
Total resources expended	<u>162,393</u>	<u>166,673</u>
Net (expenditure)/income	<u>(36,169)</u>	<u>7,717</u>

This page does not form part of the statutory financial statements

DISCOVERY CHURCH SWINDON

England & Wales - Charity number 1050620

Accounts



Trustees' Annual Report for the period

From 1st December 2020 to 30th November 2021

Charity name: Discovery Church Swindon

Charity registration number: 1050620

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The proclamation and furthering of the gospel of Jesus Christ
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Regular services of worship, preaching and expounding the Holy Bible. Activities within the local communities that promote cohesion and family unity, e.g. Parent and Toddlers, youth events and Alpha courses. In addition to this we employ two full-time debt counsellors who offers free debt counselling via a nationwide scheme known as CAP - Christians Against Poverty.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm that as trustees we have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We do not offer grants to other bodies or individuals, but we do try to support the international church by sending money for specific projects to support countries like Burkina Faso, Nagaland in North East India and in Albania
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Our volunteers engage fully in enabling us to fulfil the purposes of the charity, for example many help as befrienders via our Christians Against Poverty ministry

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During this period the Church has seen modest growth in its numbers at all three sites where we conduct Christian Worship Services.</p> <p>We have helped a number of families through our partnership with Christians Against Poverty in the Swindon Community.</p> <p>We have also been at the forefront of initiatives under the Good News for Swindon network promoting the working together of Christian Churches in the town to worship together, co-operate on serving the great town of Swindon and its people with social action projects that include areas such as youth ministry, homeless shelters, food banks etc.</p> <p>Our new church in the Penhill area continues albeit via zoom for some of the time due to the COVID pandemic. We started our normal face to face services outdoors from April and as restrictions eased within the building as Government regulations allowed – with face masks etc.</p> <p>All our churches followed a similar pattern with most support provided via zoom online.</p> <p>Our senior leader resigned just prior to this reporting period and took up employment elsewhere. The local churches continue to be led by those appointed, some are salaried and others lead them on a bi-vocational basis.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Very little was accomplished during the reporting period due to the restrictions of the pandemic, although we continued to offer online support via zoom and WhatsApp.

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The church continues to operate with a healthy reserve and as a result of the senior leader resigning from a paid position the church has reduced the financial burden it was under as a result.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold £30,000 in reserve for staff salaries and hold a development fund aimed at supporting our work of renovating our main building.
Amount of reserves held	Para 1.22	£49,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Almost all of our funding comes from the members of the church.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Model Constitution with Trust deed for local AoG
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	A Christian Church Led by a Leadership Team
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Nominated by Church Council endorsed by Membership

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Trustees are selected on the basis of their Christian faith and maturity as well as their management skills. Discovery Church Swindon is <u>no longer</u> a part of the Assemblies of God in Great Britain, since 7 th May 2019 having taken the decision locally to become an independent church. We retain however the same practices locally that have always governed our charity. The chairman of the charity is the senior minister, but he may delegate that responsibility with the permission of the other trustees. The senior minister is responsible for leading the charity overall, but each local church is run by a minister appointed to that role. The church is governed practically and financially by the Church Council who are the trustees of the charity and one member is based at each church location to represent their needs to the charity.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	In September 2019 the church started a fourth congregation in partnership with other Christian Churches in the town in the area of Penhill, under the heading 'Penhill Community Church.' It is managed practically and financially by Discovery Church Swindon.
Relationship with any related parties	Para 1.51	Good News for Swindon is a relational network of church and Christian organisational leaders who operate in the town of Swindon. We are a core part of this network.
Other		

Reference and Administrative details

Charity name	Discovery Church Swindon
Other name the charity uses	n/a
Registered charity number	1050620
Charity's principal address	Discovery Church Swindon 1 Lagos Street Swindon SN1 2BU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Thomas Paul Price	Chair		
2	Matthew Winbow			
3	Diane Perrott			
4	David Martin		Dec 2019 – 5 th Oct 2020	
5	Gentian Mullaliu		17 th November 2020 onwards	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Property Trust		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Thomas Paul Price	
Position (eg Secretary, Chair, etc)	Chairman	
Date	28 th April 2020	

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2021
for
Discovery Church Swindon

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Contents of the Financial Statements
for the Year Ended 30 November 2021

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Discovery Church Swindon

Report of the Trustees
for the Year Ended 30 November 2021

The trustees present their report with the financial statements of the charity for the year ended 30 November 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1050620

Principal address

1 Lagos Street
Swindon
Wiltshire
SN1 2BU

Trustees

T P Price
D Perrott
D J Martin
M Winbow

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 24 January 2022 and signed on its behalf by:

Trustee

Independent examiner's report to the trustees of Discovery Church Swindon

I report to the charity trustees on my examination of the accounts of Discovery Church Swindon (the Trust) for the year ended 30 November 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Christopher Vaughan
Institute of Chartered Accountants in England and Wales
Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

24 January 2022

Discovery Church Swindon

Statement of Financial Activities
for the Year Ended 30 November 2021

	Notes	Unrestricted funds £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		123,538	45,180	168,718	166,807
Investment income	2	4,678	-	4,678	4,431
Other income		994	-	994	6,334
Total		<u>129,210</u>	<u>45,180</u>	<u>174,390</u>	<u>177,572</u>
EXPENDITURE ON					
Charitable activities					
Support of Christian worship and discipleship		113,211	45,215	158,426	154,998
Missionary work		7,525	722	8,247	30,694
Total		<u>120,736</u>	<u>45,937</u>	<u>166,673</u>	<u>185,692</u>
NET INCOME/(EXPENDITURE)		<u>8,474</u>	<u>(757)</u>	<u>7,717</u>	<u>(8,120)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>641,181</u>	<u>16,512</u>	<u>657,693</u>	<u>665,813</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>649,655</u></u>	<u><u>15,755</u></u>	<u><u>665,410</u></u>	<u><u>657,693</u></u>

The notes form part of these financial statements

Discovery Church Swindon

Balance Sheet

30 November 2021

	Notes	Unrestricted funds £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
FIXED ASSETS					
Tangible assets	6	590,000	-	590,000	590,000
CURRENT ASSETS					
Debtors	7	1,675	120	1,795	1,328
Cash at bank and in hand		57,980	15,635	73,615	66,365
		<u>59,655</u>	<u>15,755</u>	<u>75,410</u>	<u>67,693</u>
NET CURRENT ASSETS		<u>59,655</u>	<u>15,755</u>	<u>75,410</u>	<u>67,693</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>649,655</u>	<u>15,755</u>	<u>665,410</u>	<u>657,693</u>
NET ASSETS		<u>649,655</u>	<u>15,755</u>	<u>665,410</u>	<u>657,693</u>
FUNDS	8				
Unrestricted funds				649,655	641,181
Restricted funds				15,755	16,512
TOTAL FUNDS				<u>665,410</u>	<u>657,693</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2022 and were signed on its behalf by:

Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	30.11.21	30.11.20
	£	£
Rents received	4,670	4,114
Deposit account interest	8	317
	<u>4,678</u>	<u>4,431</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Salaries were paid to the following trustees with regard to church leadership -

T.P. Price £2706
M.Winbow £24224

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.21	30.11.20
Church Leadership	2	2
Administration	2	2
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,166	34,641	166,807
Investment income	4,431	-	4,431
Other income	6,334	-	6,334
Total	<u>142,931</u>	<u>34,641</u>	<u>177,572</u>
EXPENDITURE ON			
Charitable activities			
Support of Christian worship and discipleship	153,398	1,600	154,998
Missionary work	-	30,694	30,694
Total	<u>153,398</u>	<u>32,294</u>	<u>185,692</u>
NET INCOME/(EXPENDITURE)	<u>(10,467)</u>	<u>2,347</u>	<u>(8,120)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	651,648	14,165	665,813

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	641,181	16,512	657,693
	<u> </u>	<u> </u>	<u> </u>

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 December 2020 and 30 November 2021	590,000
	<u> </u>
NET BOOK VALUE	
At 30 November 2021	590,000
	<u> </u>
At 30 November 2020	590,000
	<u> </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	30.11.20 £
Gift Aid	1,795	1,328
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	512,418	8,474	520,892
Development Reserve	11,763	-	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
	641,181	8,474	649,655
Restricted funds			
Building Fund	2,801	720	3,521
Little Lambs	1,314	(355)	959
Benevolent Fund	334	(334)	-
Pastor/Teacher Resources	25	(25)	-
Synergy	353	(353)	-
Rent Deposit	320	(40)	280
Training	225	682	907
New Day	34	-	34
Albania	21	-	21
Penhill Mission	94	215	309
A Wood Mission Legacy	2,000	(2,000)	-
CAP Swindon	8,857	(811)	8,046
Nagaland Student	134	-	134
Parks Mission	-	1,544	1,544
	<hr/>	<hr/>	<hr/>
	16,512	(757)	15,755
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	657,693	7,717	665,410

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,210	(120,736)	8,474
Restricted funds			
Building Fund	720	-	720
Little Lambs	-	(355)	(355)
Benevolent Fund	241	(575)	(334)
Pastor/Teacher Resources	2	(27)	(25)
Synergy	-	(353)	(353)
Rent Deposit	-	(40)	(40)
Training	829	(147)	682
Penhill Mission	23,765	(23,550)	215
A Wood Mission Legacy	-	(2,000)	(2,000)
CAP Swindon	6,018	(6,829)	(811)
Nagaland Student	7,050	(7,050)	-
Parks Mission	2,043	(499)	1,544
Chad	4,512	(4,512)	-
	<hr/>	<hr/>	<hr/>
	45,180	(45,937)	(757)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>174,390</u>	<u>(166,673)</u>	<u>7,717</u>

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
Unrestricted funds			
General fund	512,582	(164)	512,418
Development Reserve	22,066	(10,303)	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
	651,648	(10,467)	641,181
Restricted funds			
Building Fund	2,086	715	2,801
Little Lambs	1,369	(55)	1,314
Benevolent Fund	738	(404)	334
Pastor/Teacher Resources	62	(37)	25
Synergy	562	(209)	353
Rent Deposit	320	-	320
Training	58	167	225
New Day	34	-	34
Albania	63	(42)	21
Burkina Faso	135	(135)	-
Macedonia Missionaries	700	(700)	-
Nagaland Building	(1,250)	1,250	-
Penhill Mission	1,689	(1,595)	94
Central Mission	393	(393)	-
A Wood Mission Legacy	3,780	(1,780)	2,000
CAP Swindon	2,615	6,242	8,857
Nagaland Student	811	(677)	134
	<hr/>	<hr/>	<hr/>
	14,165	2,347	16,512
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	665,813	(8,120)	657,693

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,931	(143,095)	(164)
Development Reserve	-	(10,303)	(10,303)
	<u>142,931</u>	<u>(153,398)</u>	<u>(10,467)</u>
Restricted funds			
Building Fund	715	-	715
Little Lambs	6	(61)	(55)
Benevolent Fund	249	(653)	(404)
Pastor/Teacher Resources	-	(37)	(37)
Synergy	492	(701)	(209)
Training	1,274	(1,107)	167
Albania	153	(195)	(42)
Burkina Faso	8,830	(8,965)	(135)
Macedonia Missionaries	-	(700)	(700)
Nagaland Building	1,250	-	1,250
Penhill Mission	1,170	(2,765)	(1,595)
Central Mission	2	(395)	(393)
A Wood Mission Legacy	1,220	(3,000)	(1,780)
CAP Swindon	6,692	(450)	6,242
Nagaland Student	5,683	(6,360)	(677)
Albania Earthquake	6,905	(6,905)	-
	<u>34,641</u>	<u>(32,294)</u>	<u>2,347</u>
TOTAL FUNDS	<u><u>177,572</u></u>	<u><u>(185,692)</u></u>	<u><u>(8,120)</u></u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.19 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	512,582	8,310	520,892
Development Reserve	22,066	(10,303)	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
	651,648	(1,993)	649,655
Restricted funds			
Building Fund	2,086	1,435	3,521
Little Lambs	1,369	(410)	959
Benevolent Fund	738	(738)	-
Pastor/Teacher Resources	62	(62)	-
Synergy	562	(562)	-
Rent Deposit	320	(40)	280
Training	58	849	907
New Day	34	-	34
Albania	63	(42)	21
Burkina Faso	135	(135)	-
Macedonia Missionaries	700	(700)	-
Nagaland Building	(1,250)	1,250	-
Penhill Mission	1,689	(1,380)	309
Central Mission	393	(393)	-
A Wood Mission Legacy	3,780	(3,780)	-
CAP Swindon	2,615	5,431	8,046
Nagaland Student	811	(677)	134
Parks Mission	-	1,544	1,544
	<hr/>	<hr/>	<hr/>
	14,165	1,590	15,755
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	665,813	(403)	665,410

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,141	(263,831)	8,310
Development Reserve	-	(10,303)	(10,303)
	<hr/>	<hr/>	<hr/>
	272,141	(274,134)	(1,993)
Restricted funds			
Building Fund	1,435	-	1,435
Little Lambs	6	(416)	(410)
Benevolent Fund	490	(1,228)	(738)
Pastor/Teacher Resources	2	(64)	(62)
Synergy	492	(1,054)	(562)
Rent Deposit	-	(40)	(40)
Training	2,103	(1,254)	849
Albania	153	(195)	(42)
Burkina Faso	8,830	(8,965)	(135)
Macedonia Missionaries	-	(700)	(700)
Nagaland Building	1,250	-	1,250
Penhill Mission	24,935	(26,315)	(1,380)
Central Mission	2	(395)	(393)
A Wood Mission Legacy	1,220	(5,000)	(3,780)
CAP Swindon	12,710	(7,279)	5,431
Nagaland Student	12,733	(13,410)	(677)
Albania Earthquake	6,905	(6,905)	-
Parks Mission	2,043	(499)	1,544
Chad	4,512	(4,512)	-
	<hr/>	<hr/>	<hr/>
	79,821	(78,231)	1,590
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	351,962	(352,365)	(403)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2021.

Discovery Church Swindon

Detailed Statement of Financial Activities
for the Year Ended 30 November 2021

	30.11.21 £	30.11.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aided offerings	83,211	76,549
Gift aid refund	19,794	21,564
Non-gift aid offerings	65,713	68,694
	<hr/>	<hr/>
	168,718	166,807
Investment income		
Rents received	4,670	4,114
Deposit account interest	8	317
	<hr/>	<hr/>
	4,678	4,431
Other income		
Miscellaneous income	994	6,334
	<hr/>	<hr/>
Total incoming resources	174,390	177,572
EXPENDITURE		
Charitable activities		
Wages	77,335	105,130
Hire of buildings	9,564	5,971
Water and waste disposal	517	642
Light and heat	2,279	1,919
Sundries	-	61
Penhill mission costs	4,059	-
Church maintenance	909	999
Central church refurbishment	-	7,004
Manse upkeep	436	2,679
Missionary giving and travel	14,137	31,449
Nagaland	1,800	1,800
Albania	4,200	4,200
Telephone	661	734
Bank charges	144	207
Administration and office	1,249	2,317
Insurance	2,124	2,259
Worship	-	793
Benevolent	-	612
Central General fund	6,919	1,563
Parks General fund	861	1,471
Wroughton General fund	2,091	1,605
Penhill	3,084	1,374
Children, young people	435	-
CAP centre	7,829	6,040
Training	147	2,310
Events and social	-	40
Carried forward	140,780	183,179

This page does not form part of the statutory financial statements

Discovery Church Swindon

Detailed Statement of Financial Activities
for the Year Ended 30 November 2021

	30.11.21	30.11.20
	£	£
Charitable activities		
Brought forward	140,780	183,179
Miscellaneous expenses	1,044	2,213
Swindon Youth for Christ	653	300
Penhill church refurbishment	23,550	-
	<u>166,027</u>	<u>185,692</u>
Support costs		
Governance costs		
Accountancy and legal fees	646	-
Total resources expended	<u>166,673</u>	<u>185,692</u>
Net income/(expenditure)	<u>7,717</u>	<u>(8,120)</u>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2021
for
Discovery Church Swindon

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

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for the Year Ended 30 November 2021

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Discovery Church Swindon

Report of the Trustees
for the Year Ended 30 November 2021

The trustees present their report with the financial statements of the charity for the year ended 30 November 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1050620

Principal address

1 Lagos Street
Swindon
Wiltshire
SN1 2BU

Trustees

T P Price
D Perrott
D J Martin
M Winbow

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 24 January 2022 and signed on its behalf by:

Trustee

Independent examiner's report to the trustees of Discovery Church Swindon

I report to the charity trustees on my examination of the accounts of Discovery Church Swindon (the Trust) for the year ended 30 November 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Christopher Vaughan
Institute of Chartered Accountants in England and Wales
Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

24 January 2022

Discovery Church Swindon

Statement of Financial Activities
for the Year Ended 30 November 2021

	Notes	Unrestricted funds £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		123,538	45,180	168,718	166,807
Investment income	2	4,678	-	4,678	4,431
Other income		994	-	994	6,334
Total		<u>129,210</u>	<u>45,180</u>	<u>174,390</u>	<u>177,572</u>
EXPENDITURE ON					
Charitable activities					
Support of Christian worship and discipleship		113,211	45,215	158,426	154,998
Missionary work		7,525	722	8,247	30,694
Total		<u>120,736</u>	<u>45,937</u>	<u>166,673</u>	<u>185,692</u>
NET INCOME/(EXPENDITURE)		<u>8,474</u>	<u>(757)</u>	<u>7,717</u>	<u>(8,120)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>641,181</u>	<u>16,512</u>	<u>657,693</u>	<u>665,813</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>649,655</u></u>	<u><u>15,755</u></u>	<u><u>665,410</u></u>	<u><u>657,693</u></u>

The notes form part of these financial statements

Discovery Church Swindon

Balance Sheet

30 November 2021

	Notes	Unrestricted funds £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
FIXED ASSETS					
Tangible assets	6	590,000	-	590,000	590,000
CURRENT ASSETS					
Debtors	7	1,675	120	1,795	1,328
Cash at bank and in hand		57,980	15,635	73,615	66,365
		<u>59,655</u>	<u>15,755</u>	<u>75,410</u>	<u>67,693</u>
NET CURRENT ASSETS		<u>59,655</u>	<u>15,755</u>	<u>75,410</u>	<u>67,693</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>649,655</u>	<u>15,755</u>	<u>665,410</u>	<u>657,693</u>
NET ASSETS		<u>649,655</u>	<u>15,755</u>	<u>665,410</u>	<u>657,693</u>
FUNDS	8				
Unrestricted funds				649,655	641,181
Restricted funds				15,755	16,512
TOTAL FUNDS				<u>665,410</u>	<u>657,693</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2022 and were signed on its behalf by:

Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	30.11.21	30.11.20
	£	£
Rents received	4,670	4,114
Deposit account interest	8	317
	<u>4,678</u>	<u>4,431</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Salaries were paid to the following trustees with regard to church leadership -

T.P. Price £2706
M.Winbow £24224

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.21	30.11.20
Church Leadership	2	2
Administration	2	2
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,166	34,641	166,807
Investment income	4,431	-	4,431
Other income	6,334	-	6,334
Total	<u>142,931</u>	<u>34,641</u>	<u>177,572</u>
EXPENDITURE ON			
Charitable activities			
Support of Christian worship and discipleship	153,398	1,600	154,998
Missionary work	-	30,694	30,694
Total	<u>153,398</u>	<u>32,294</u>	<u>185,692</u>
NET INCOME/(EXPENDITURE)	<u>(10,467)</u>	<u>2,347</u>	<u>(8,120)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	651,648	14,165	665,813

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	641,181	16,512	657,693
	<u> </u>	<u> </u>	<u> </u>

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 December 2020 and 30 November 2021	590,000
	<u> </u>
NET BOOK VALUE	
At 30 November 2021	590,000
	<u> </u>
At 30 November 2020	590,000
	<u> </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	30.11.20 £
Gift Aid	1,795	1,328
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	512,418	8,474	520,892
Development Reserve	11,763	-	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
	641,181	8,474	649,655
Restricted funds			
Building Fund	2,801	720	3,521
Little Lambs	1,314	(355)	959
Benevolent Fund	334	(334)	-
Pastor/Teacher Resources	25	(25)	-
Synergy	353	(353)	-
Rent Deposit	320	(40)	280
Training	225	682	907
New Day	34	-	34
Albania	21	-	21
Penhill Mission	94	215	309
A Wood Mission Legacy	2,000	(2,000)	-
CAP Swindon	8,857	(811)	8,046
Nagaland Student	134	-	134
Parks Mission	-	1,544	1,544
	<hr/>	<hr/>	<hr/>
	16,512	(757)	15,755
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	657,693	7,717	665,410

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,210	(120,736)	8,474
Restricted funds			
Building Fund	720	-	720
Little Lambs	-	(355)	(355)
Benevolent Fund	241	(575)	(334)
Pastor/Teacher Resources	2	(27)	(25)
Synergy	-	(353)	(353)
Rent Deposit	-	(40)	(40)
Training	829	(147)	682
Penhill Mission	23,765	(23,550)	215
A Wood Mission Legacy	-	(2,000)	(2,000)
CAP Swindon	6,018	(6,829)	(811)
Nagaland Student	7,050	(7,050)	-
Parks Mission	2,043	(499)	1,544
Chad	4,512	(4,512)	-
	<u>45,180</u>	<u>(45,937)</u>	<u>(757)</u>
TOTAL FUNDS	<u>174,390</u>	<u>(166,673)</u>	<u>7,717</u>

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
Unrestricted funds			
General fund	512,582	(164)	512,418
Development Reserve	22,066	(10,303)	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
	651,648	(10,467)	641,181
Restricted funds			
Building Fund	2,086	715	2,801
Little Lambs	1,369	(55)	1,314
Benevolent Fund	738	(404)	334
Pastor/Teacher Resources	62	(37)	25
Synergy	562	(209)	353
Rent Deposit	320	-	320
Training	58	167	225
New Day	34	-	34
Albania	63	(42)	21
Burkina Faso	135	(135)	-
Macedonia Missionaries	700	(700)	-
Nagaland Building	(1,250)	1,250	-
Penhill Mission	1,689	(1,595)	94
Central Mission	393	(393)	-
A Wood Mission Legacy	3,780	(1,780)	2,000
CAP Swindon	2,615	6,242	8,857
Nagaland Student	811	(677)	134
	<hr/>	<hr/>	<hr/>
	14,165	2,347	16,512
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	665,813	(8,120)	657,693

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,931	(143,095)	(164)
Development Reserve	-	(10,303)	(10,303)
	<hr/>	<hr/>	<hr/>
	142,931	(153,398)	(10,467)
Restricted funds			
Building Fund	715	-	715
Little Lambs	6	(61)	(55)
Benevolent Fund	249	(653)	(404)
Pastor/Teacher Resources	-	(37)	(37)
Synergy	492	(701)	(209)
Training	1,274	(1,107)	167
Albania	153	(195)	(42)
Burkina Faso	8,830	(8,965)	(135)
Macedonia Missionaries	-	(700)	(700)
Nagaland Building	1,250	-	1,250
Penhill Mission	1,170	(2,765)	(1,595)
Central Mission	2	(395)	(393)
A Wood Mission Legacy	1,220	(3,000)	(1,780)
CAP Swindon	6,692	(450)	6,242
Nagaland Student	5,683	(6,360)	(677)
Albania Earthquake	6,905	(6,905)	-
	<hr/>	<hr/>	<hr/>
	34,641	(32,294)	2,347
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	177,572	(185,692)	(8,120)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.19 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	512,582	8,310	520,892
Development Reserve	22,066	(10,303)	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
	651,648	(1,993)	649,655
Restricted funds			
Building Fund	2,086	1,435	3,521
Little Lambs	1,369	(410)	959
Benevolent Fund	738	(738)	-
Pastor/Teacher Resources	62	(62)	-
Synergy	562	(562)	-
Rent Deposit	320	(40)	280
Training	58	849	907
New Day	34	-	34
Albania	63	(42)	21
Burkina Faso	135	(135)	-
Macedonia Missionaries	700	(700)	-
Nagaland Building	(1,250)	1,250	-
Penhill Mission	1,689	(1,380)	309
Central Mission	393	(393)	-
A Wood Mission Legacy	3,780	(3,780)	-
CAP Swindon	2,615	5,431	8,046
Nagaland Student	811	(677)	134
Parks Mission	-	1,544	1,544
	<hr/>	<hr/>	<hr/>
	14,165	1,590	15,755
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	665,813	(403)	665,410

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,141	(263,831)	8,310
Development Reserve	-	(10,303)	(10,303)
	<hr/>	<hr/>	<hr/>
	272,141	(274,134)	(1,993)
Restricted funds			
Building Fund	1,435	-	1,435
Little Lambs	6	(416)	(410)
Benevolent Fund	490	(1,228)	(738)
Pastor/Teacher Resources	2	(64)	(62)
Synergy	492	(1,054)	(562)
Rent Deposit	-	(40)	(40)
Training	2,103	(1,254)	849
Albania	153	(195)	(42)
Burkina Faso	8,830	(8,965)	(135)
Macedonia Missionaries	-	(700)	(700)
Nagaland Building	1,250	-	1,250
Penhill Mission	24,935	(26,315)	(1,380)
Central Mission	2	(395)	(393)
A Wood Mission Legacy	1,220	(5,000)	(3,780)
CAP Swindon	12,710	(7,279)	5,431
Nagaland Student	12,733	(13,410)	(677)
Albania Earthquake	6,905	(6,905)	-
Parks Mission	2,043	(499)	1,544
Chad	4,512	(4,512)	-
	<hr/>	<hr/>	<hr/>
	79,821	(78,231)	1,590
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	351,962	(352,365)	(403)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2021.

Discovery Church Swindon

Detailed Statement of Financial Activities
for the Year Ended 30 November 2021

	30.11.21 £	30.11.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aided offerings	83,211	76,549
Gift aid refund	19,794	21,564
Non-gift aid offerings	65,713	68,694
	<hr/>	<hr/>
	168,718	166,807
Investment income		
Rents received	4,670	4,114
Deposit account interest	8	317
	<hr/>	<hr/>
	4,678	4,431
Other income		
Miscellaneous income	994	6,334
	<hr/>	<hr/>
Total incoming resources	174,390	177,572
EXPENDITURE		
Charitable activities		
Wages	77,335	105,130
Hire of buildings	9,564	5,971
Water and waste disposal	517	642
Light and heat	2,279	1,919
Sundries	-	61
Penhill mission costs	4,059	-
Church maintenance	909	999
Central church refurbishment	-	7,004
Manse upkeep	436	2,679
Missionary giving and travel	14,137	31,449
Nagaland	1,800	1,800
Albania	4,200	4,200
Telephone	661	734
Bank charges	144	207
Administration and office	1,249	2,317
Insurance	2,124	2,259
Worship	-	793
Benevolent	-	612
Central General fund	6,919	1,563
Parks General fund	861	1,471
Wroughton General fund	2,091	1,605
Penhill	3,084	1,374
Children, young people	435	-
CAP centre	7,829	6,040
Training	147	2,310
Events and social	-	40
Carried forward	140,780	183,179

This page does not form part of the statutory financial statements

Discovery Church Swindon

Detailed Statement of Financial Activities
for the Year Ended 30 November 2021

	30.11.21	30.11.20
	£	£
Charitable activities		
Brought forward	140,780	183,179
Miscellaneous expenses	1,044	2,213
Swindon Youth for Christ	653	300
Penhill church refurbishment	23,550	-
	<u>166,027</u>	<u>185,692</u>
Support costs		
Governance costs		
Accountancy and legal fees	646	-
Total resources expended	<u>166,673</u>	<u>185,692</u>
Net income/(expenditure)	<u>7,717</u>	<u>(8,120)</u>

This page does not form part of the statutory financial statements

DISCOVERY CHURCH SWINDON

England & Wales - Charity number 1050620

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2020
for
Discovery Church Swindon

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Discovery Church Swindon

Contents of the Financial Statements
for the Year Ended 30 November 2020

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Discovery Church Swindon

Report of the Trustees
for the Year Ended 30 November 2020

The trustees present their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1050620

Principal address

1 Lagos Street
Swindon
Wiltshire
SN1 2BU

Trustees

T P Price
D Perrott
D J Martin
M Winbow (appointed 1.12.19)
I D Stone

Independent Examiner

Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

Approved by order of the board of trustees on 10 May 2021 and signed on its behalf by:



Trustee

THOMAS PRICE

Independent Examiner's Report to the Trustees of
Discovery Church Swindon

Independent examiner's report to the trustees of Discovery Church Swindon

I report to the charity trustees on my examination of the accounts of Discovery Church Swindon (the Trust) for the year ended 30 November 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Christopher Vaughan
Institute of Chartered Accountants in England and Wales
Chris Vaughan
Accountants
195 Ermin Street
Swindon
Wiltshire
SN3 4NA

10 May 2021

Discovery Church Swindon

Statement of Financial Activities
for the Year Ended 30 November 2020

	Notes	Unrestricted funds £	Restricted funds £	30.11.20 Total funds £	30.11.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		132,166	34,641	166,807	172,707
Investment income	2	4,431	-	4,431	4,751
Other income		6,334	-	6,334	2,335
Total		<u>142,931</u>	<u>34,641</u>	<u>177,572</u>	<u>179,793</u>
EXPENDITURE ON					
Charitable activities					
Support of Christian worship and discipleship		153,398	1,600	154,998	204,037
Missionary work		-	30,694	30,694	51,780
Total		<u>153,398</u>	<u>32,294</u>	<u>185,692</u>	<u>255,817</u>
NET INCOME/(EXPENDITURE)		<u>(10,467)</u>	<u>2,347</u>	<u>(8,120)</u>	<u>(76,024)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>651,648</u>	<u>14,165</u>	<u>665,813</u>	<u>741,837</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>641,181</u></u>	<u><u>16,512</u></u>	<u><u>657,693</u></u>	<u><u>665,813</u></u>

The notes form part of these financial statements

Discovery Church Swindon

Balance Sheet

30 November 2020

	Notes	Unrestricted funds £	Restricted funds £	30.11.20 Total funds £	30.11.19 Total funds £
FIXED ASSETS					
Tangible assets	6	590,000	-	590,000	590,000
CURRENT ASSETS					
Debtors	7	1,328	-	1,328	1,704
Cash at bank and in hand		49,853	16,512	66,365	75,359
		<u>51,181</u>	<u>16,512</u>	<u>67,693</u>	<u>77,063</u>
CREDITORS					
Amounts falling due within one year	8	-	-	-	(1,250)
NET CURRENT ASSETS		<u>51,181</u>	<u>16,512</u>	<u>67,693</u>	<u>75,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>641,181</u>	<u>16,512</u>	<u>657,693</u>	<u>665,813</u>
NET ASSETS		<u>641,181</u>	<u>16,512</u>	<u>657,693</u>	<u>665,813</u>
FUNDS	10				
Unrestricted funds				641,181	651,648
Restricted funds				16,512	14,165
TOTAL FUNDS				<u>657,693</u>	<u>665,813</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 May 2021 and were signed on its behalf by:



Trustee

THOMAS PRICE

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 November 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

2. INVESTMENT INCOME

	30.11.20	30.11.19
	£	£
Rents received	4,114	4,138
Deposit account interest	317	613
	<u>4,431</u>	<u>4,751</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the year ended 30 November 2019.

Salaries were paid to the following trustees with regard to church leadership -

T.P. Price £26408
M. Winbow £20961

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.20	30.11.19
Church Leadership	2	2
Administration	2	2
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,427	39,280	172,707
Investment income	4,751	-	4,751
Other income	485	1,850	2,335
Total	<u>138,663</u>	<u>41,130</u>	<u>179,793</u>
EXPENDITURE ON			
Charitable activities			
Support of Christian worship and discipleship	188,517	15,520	204,037
Missionary work	18,612	33,168	51,780
Total	<u>207,129</u>	<u>48,688</u>	<u>255,817</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(68,466)	(7,558)	(76,024)
RECONCILIATION OF FUNDS			
Total funds brought forward	720,114	21,723	741,837
TOTAL FUNDS CARRIED FORWARD	<u>651,648</u>	<u>14,165</u>	<u>665,813</u>
6. TANGIBLE FIXED ASSETS			
			Freehold property £
COST			
At 1 December 2019 and 30 November 2020			<u>590,000</u>
NET BOOK VALUE			
At 30 November 2020			<u>590,000</u>
At 30 November 2019			<u>590,000</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		30.11.20	30.11.19
		£	£
Gift Aid		<u>1,328</u>	<u>1,704</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		30.11.20	30.11.19
		£	£
Bank loans and overdrafts (see note 9)		<u>-</u>	<u>1,250</u>
9. LOANS			
An analysis of the maturity of loans is given below:			
		30.11.20	30.11.19
		£	£
Amounts falling due within one year on demand:			
Bank overdrafts		<u>-</u>	<u>1,250</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

10. MOVEMENT IN FUNDS

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
Unrestricted funds			
General fund	512,582	(164)	512,418
Development Reserve	22,066	(10,303)	11,763
Admin Reserve	30,000	-	30,000
Central Staff Reserve	7,000	-	7,000
Revaluation Reserve	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
	651,648	(10,467)	641,181
Restricted funds			
Building Fund	2,086	715	2,801
Little Lambs	1,369	(55)	1,314
Benevolent Fund	738	(404)	334
Pastor/Teacher Resources	62	(37)	25
Synergy	562	(209)	353
Rent Deposit	320	-	320
Training	58	167	225
New Day	34	-	34
Albania	63	(42)	21
Burkina Faso	135	(135)	-
Macedonia Missionaries	700	(700)	-
Nagaland Building	(1,250)	1,250	-
Penhill Mission	1,689	(1,595)	94
Central Mission	393	(393)	-
A Wood Mission Legacy	3,780	(1,780)	2,000
CAP Swindon	2,615	6,242	8,857
Nagaland Student	811	(677)	134
	<hr/>	<hr/>	<hr/>
	14,165	2,347	16,512
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	665,813	(8,120)	657,693

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,931	(143,095)	(164)
Development Reserve	-	(10,303)	(10,303)
	<hr/>	<hr/>	<hr/>
	142,931	(153,398)	(10,467)
Restricted funds			
Building Fund	715	-	715
Little Lambs	6	(61)	(55)
Benevolent Fund	249	(653)	(404)
Pastor/Teacher Resources	-	(37)	(37)
Synergy	492	(701)	(209)
Training	1,274	(1,107)	167
Albania	153	(195)	(42)
Burkina Faso	8,830	(8,965)	(135)
Macedonia Missionaries	-	(700)	(700)
Nagaland Building	1,250	-	1,250
Penhill Mission	1,170	(2,765)	(1,595)
Central Mission	2	(395)	(393)
A Wood Mission Legacy	1,220	(3,000)	(1,780)
CAP Swindon	6,692	(450)	6,242
Nagaland Student	5,683	(6,360)	(677)
Albania Earthquake	6,905	(6,905)	-
	<hr/>	<hr/>	<hr/>
	34,641	(32,294)	2,347
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	177,572	(185,692)	(8,120)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.18 £	Net movement in funds £	Transfers between funds £	At 30.11.19 £
Unrestricted funds				
General fund	517,571	(68,466)	-	449,105
Development Reserve	70,467	-	-	70,467
Admin Reserve	30,000	-	-	30,000
Central Staff Reserve	18,000	-	-	18,000
Revaluation Reserve	80,000	-	-	80,000
Building Repairs Reserve	4,076	-	-	4,076
	<u>720,114</u>	<u>(68,466)</u>	<u>-</u>	<u>651,648</u>
Restricted funds				
Building Fund	3,067	(981)	-	2,086
Little Lambs	523	846	-	1,369
DC Youth	411	-	(411)	-
Benevolent Fund	-	738	-	738
Pastor/Teacher Resources	89	(27)	-	62
Synergy	1,238	(676)	-	562
Rent Deposit	320	-	-	320
Training	16	42	-	58
New Day	177	(554)	411	34
Albania	-	63	-	63
Burkina Faso	240	(105)	-	135
M & J Poole	582	(582)	-	-
Macedonia Missionaries	452	248	-	700
Nagaland	391	(391)	-	-
Nagaland Building	-	(1,250)	-	(1,250)
Penhill Mission	-	1,689	-	1,689
Central Mission	6,374	(5,981)	-	393
A Wood Mission Legacy	-	3,780	-	3,780
CAP Swindon	5,629	(3,014)	-	2,615
Nagaland Student	2,214	(1,403)	-	811
	<u>21,723</u>	<u>(7,558)</u>	<u>-</u>	<u>14,165</u>
TOTAL FUNDS	<u>741,837</u>	<u>(76,024)</u>	<u>-</u>	<u>665,813</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,663	(207,129)	(68,466)
Restricted funds			
Building Fund	690	(1,671)	(981)
Little Lambs	965	(119)	846
Benevolent Fund	1,128	(390)	738
Pastor/Teacher Resources	-	(27)	(27)
Synergy	1,865	(2,541)	(676)
Training	1,282	(1,240)	42
New Day	5,955	(6,509)	(554)
Albania	636	(573)	63
Burkina Faso	135	(240)	(105)
M & J Poole	938	(1,520)	(582)
Macedonia Missionaries	703	(455)	248
Nagaland	2,392	(2,783)	(391)
Nagaland Building	8,750	(10,000)	(1,250)
Penhill Mission	5,550	(3,861)	1,689
Central Mission	80	(6,061)	(5,981)
A Wood Mission Legacy	3,780	-	3,780
CAP Swindon	3,018	(6,032)	(3,014)
Nagaland Student	3,263	(4,666)	(1,403)
	<u>41,130</u>	<u>(48,688)</u>	<u>(7,558)</u>
TOTAL FUNDS	<u>179,793</u>	<u>(255,817)</u>	<u>(76,024)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.18 £	Net movement in funds £	Transfers between funds £	At 30.11.20 £
Unrestricted funds				
General fund	517,571	(68,630)	-	448,941
Development Reserve	70,467	(10,303)	-	60,164
Admin Reserve	30,000	-	-	30,000
Central Staff Reserve	18,000	-	-	18,000
Revaluation Reserve	80,000	-	-	80,000
Building Repairs Reserve	4,076	-	-	4,076
	<hr/>	<hr/>	<hr/>	<hr/>
	720,114	(78,933)	-	641,181
Restricted funds				
Building Fund	3,067	(266)	-	2,801
Little Lambs	523	791	-	1,314
DC Youth	411	-	(411)	-
Benevolent Fund	-	334	-	334
Pastor/Teacher Resources	89	(64)	-	25
Synergy	1,238	(885)	-	353
Rent Deposit	320	-	-	320
Training	16	209	-	225
New Day	177	(554)	411	34
Albania	-	21	-	21
Burkina Faso	240	(240)	-	-
M & J Poole	582	(582)	-	-
Macedonia Missionaries	452	(452)	-	-
Nagaland	391	(391)	-	-
Penhill Mission	-	94	-	94
Central Mission	6,374	(6,374)	-	-
A Wood Mission Legacy	-	2,000	-	2,000
CAP Swindon	5,629	3,228	-	8,857
Nagaland Student	2,214	(2,080)	-	134
	<hr/>	<hr/>	<hr/>	<hr/>
	21,723	(5,211)	-	16,512
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	741,837	(84,144)	-	657,693

Notes to the Financial Statements - continued
for the Year Ended 30 November 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,594	(350,224)	(68,630)
Development Reserve	-	(10,303)	(10,303)
	<u>281,594</u>	<u>(360,527)</u>	<u>(78,933)</u>
Restricted funds			
Building Fund	1,405	(1,671)	(266)
Little Lambs	971	(180)	791
Benevolent Fund	1,377	(1,043)	334
Pastor/Teacher Resources	-	(64)	(64)
Synergy	2,357	(3,242)	(885)
Training	2,556	(2,347)	209
New Day	5,955	(6,509)	(554)
Albania	789	(768)	21
Burkina Faso	8,965	(9,205)	(240)
M & J Poole	938	(1,520)	(582)
Macedonia Missionaries	703	(1,155)	(452)
Nagaland	2,392	(2,783)	(391)
Nagaland Building	10,000	(10,000)	-
Penhill Mission	6,720	(6,626)	94
Central Mission	82	(6,456)	(6,374)
A Wood Mission Legacy	5,000	(3,000)	2,000
CAP Swindon	9,710	(6,482)	3,228
Nagaland Student	8,946	(11,026)	(2,080)
Albania Earthquake	6,905	(6,905)	-
	<u>75,771</u>	<u>(80,982)</u>	<u>(5,211)</u>
TOTAL FUNDS	<u>357,365</u>	<u>(441,509)</u>	<u>(84,144)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2020.

Detailed Statement of Financial Activities
for the Year Ended 30 November 2020

	30.11.20	30.11.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aided offerings	76,549	90,002
Gift aid refund	21,564	22,071
Non-gift aid offerings	68,694	60,634
	<hr/>	<hr/>
	166,807	172,707
Investment income		
Rents received	4,114	4,138
Deposit account interest	317	613
	<hr/>	<hr/>
	4,431	4,751
Other income		
Miscellaneous income	6,334	470
Event fees	-	1,865
	<hr/>	<hr/>
	6,334	2,335
Total incoming resources	<hr/>	<hr/>
	177,572	179,793
EXPENDITURE		
Charitable activities		
Wages	105,130	108,996
Hire of buildings	5,971	12,154
Water and waste disposal	642	943
Light and heat	1,919	2,297
Sundries	61	2,568
Training fees	-	1,240
Penhill mission costs	-	3,861
Church maintenance	999	41,262
Central church refurbishment	7,004	7,732
Manse upkeep	2,679	50
Missionary giving and travel	31,449	45,780
Nagaland	1,800	1,800
M and J Poole	-	400
Albania	4,200	4,200
Telephone	734	610
Bank charges	207	184
Administration and office	2,317	3,138
Insurance	2,259	2,127
AOG Western region	-	150
Worship	793	637
Benevolent	612	670
Central General fund	1,563	753
Carried forward	170,339	241,552

Discovery Church Swindon

Detailed Statement of Financial Activities
for the Year Ended 30 November 2020

	30.11.20	30.11.19
	£	£
Charitable activities		
Brought forward	170,339	241,552
Parks General fund	1,471	1,424
Wroughton General fund	1,605	1,771
Penhill	1,374	647
Children, young people	-	337
CAP centre	6,040	6,480
Training	2,310	2,736
Events and social	40	171
Miscellaneous expenses	2,213	699
Swindon Youth for Christ	300	-
	<hr/>	<hr/>
	185,692	255,817
	<hr/>	<hr/>
Total resources expended	185,692	255,817
	<hr/>	<hr/>
Net expenditure	(8,120)	(76,024)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements