

Charity Registration No 1161150

Discipling the Nations

Financial Statements

Year ended 31st March 2021

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Approved by the trustees on 28/01/2022 and signed on their behalf by

Name: John Maunder

Trustee



Signature

Objectives and Activities

Purpose

The advancement of the Christian religion, in particular but not exclusively by promoting Christian and vocational learning, education and training.

Main Activities

The main activity of Discipling the Nations is the development of accredited Christian courses to be run in a variety of settings e.g. church, prisons or other organisations. The curriculum is flexible in length and depth of study to cater to a wide variety of learners and learning environments. Specifically, Discipling the Nations undertakes the following activities:

- Development of Bible Course Curriculum

- Development of Learning Outcomes and working with OCNWMR and Moorlands for nationally recognised accreditation.

- Verify standard of teaching and marking of courses being run

- Assist in the delivery of teaching.

- Discipling the Nations runs DtN Academy – Lichfield (formerly Victory Bible College – Rugeley) which is financially considered a division of Discipling the Nations and is therefore included in these accounts.

Achievements and Performance

As for most charities, the 2020-21 year has been challenging due to Covid-19 pandemic. All new course starting dates were postponed and as such the charity's income was severely restricted.

The chaplaincy course which had been successful in the 2019/20 year was due to be re-run starting in April 2020, however, this was postponed initially to September 2020, then January 2021 and finally to September 2021. Although parts of this course can potentially be delivered via online media, there are elements that must be undertaken in person.

DtN Academy – Lichfield completed the 2019/20 academic year via zoom lessons from March 2020 onwards. No new courses have been started during the 2020/21 academic year.

Other activities over the past year have included working with a church group in various locations who plan to begin teaching in September 2022; development of the DtN website; writing monthly teaching newsletters and continued development of the DtN/OSL Chaplaincy Course.

Moorlands Bible College made the decision during this year to no longer offer accreditation to colleges not specifically linked to them. Therefore DtN is looking to OCNWM for further flexibility on accreditation.

Trustee Remuneration

One trustee, John Maunder, has received the following remuneration:

Remuneration for teaching & marking	£12,000.00
Expenses	Travel & subsistence £69.75

Financial Review

Overall income for the year was £970.00 which all relates to unrestricted activities, raised through student fees of £450.00 and donations totalling £520.00.

Expenditure for the year was £13,544.26 of which £13,498.75 relates to general running costs, largely general office, IT and contractor costs for teaching staff. £220.00 relates to bursary disbursements and £174.49 relates to a flight reimbursement to the overseas fund, the flight having been cancelled due to Covid.

For the financial year 2020/21 we report a deficit of £12,574.26

Reserves

The trustees define the charity's free reserves as unrestricted assets which are available to the charity and to be expended at the Trustees' discretion in furtherance of any of the charity's objectives but which has not yet been spent, committed or designated.

The trustees confirm that the free reserves should be held at a minimum of £3,500 representing an average of three month's volunteer travel expenses, contractor costs and rent plus the annual OCN centre registration fee. At the end of the year free unrestricted funds of £14,117.39 were available, which exceeds the charity's policy.

Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior period Total funds £
Income from:					
Donations	1	520.00	-	520.00	3,257.73
Charitable activities	2	450.00	-	450.00	13,550.81
Total		<u>970.00</u>	<u>-</u>	<u>970.00</u>	<u>16,808.54</u>
Expenditure on:					
Raising funds	3	-	-	-	-
Charitable activities	4	13,498.75	45.51	13,544.26	15,183.02
Total		<u>13,498.75</u>	<u>45.51</u>	<u>13,544.26</u>	<u>15,183.02</u>
Net income/(expenditure)		<u>(12,528.75)</u>	<u>(45.51)</u>	<u>(12,574.26)</u>	<u>1,625.52</u>
Transfers between funds	5	(69.00)	69.00	-	-
Net movement in funds		<u>(12,597.75)</u>	<u>23.49</u>	<u>(12,574.26)</u>	<u>1,625.52</u>
Reconciliation of funds:					
Total funds brought forward	6	25,661.93	5,775.63	31,437.56	29,812.04
Total funds carried forward		<u>13,064.18</u>	<u>5,799.12</u>	<u>18,863.30</u>	<u>31,437.56</u>

Balance Sheet

Note ref		Total funds £	Prior year funds £
	Fixed assets:		
	Tangible fixed assets	-	-
	Total fixed assets	-	-
	Current assets:		
	Debtors	(66.00)	324.00
	Cash at bank and in hand	19,929.30	32,563.56
	Total current assets	19,863.30	32,887.56
	Liabilities:		
7	Creditors: Amounts falling due within one year:	1,000.00	1,450.00
	Net current assets or liabilities	18,863.30	31,437.56
	Total assets less current liabilities	18,863.30	31,437.56
	Total net assets or liabilities	<u>18,863.30</u>	<u>31,437.56</u>
	The funds of the charity:		
	Unrestricted funds	13,064.18	25,661.93
	Restricted funds	5,799.12	5,775.63
		<u>18,863.30</u>	<u>31,437.56</u>

Notes to Financial Statements

1. There are two restricted funds: a general student bursary fund and an overseas fund which is designed to help with both overseas set up and running costs and overseas student bursaries.
2. Charitable activities income are students' fees
3. There were no funds spent on advertising this year
4. Charitable activities expenses include:

Accreditation fees	£300.00
Public liability insurance	£77.28
Consumables/stationery	£4.20
Furniture & equipment	£127.09
Honoraria/teaching services	£12,000.00
Travel expenses/subsistence	£63.40
Training (fees & materials)	£59.47
Web hosting	£860.96
Business entertaining	£6.35
	<u>£13,498.75</u>

Restricted Funds

Bursary expenditure	£220.00
Overseas fund expenditure	£(174.49)
	<u>£45.51</u>

5. With trustees' agreement a transfer of general funds was made to bursary funds

6. Current liabilities include:

Accrual of OCN & other charges	£0.00
Creditors	£1,000.00
Deferred fees (service not yet provided)	£0.00
Total	<u>£1,000.00</u>

Structure, Governance and Management

Structure: The Charity is setup as a CIO (charity incorporated organization) with three trustees, who meet regularly to discuss issues arising.

Decision making: Any major decisions are discussed by the trustees, including the appointment of new trustees. Each trustee was appointed with consideration of their experience and ability. No areas have been highlighted for additional training.

Remuneration: Key volunteers (the charity currently has no employees) are able to claim travel expenses at a rate agree by the trustees and in line with HMRC guidance. Honoraria or payment for services may also be paid for teaching, marking and course development.

Management: The day to day running of the charity is delegated to John Maunder.

Relationships between Charities: None.

Reference and Administrative Details

Charity Name: Discipling the Nations

Also known as: DtN

Charity Number: 1161150

Name of Trustees:

David Carr

Karen Van der Poll

John Maunder

Funds Held as Custodian Trustee

Discipling the Nations holds no funds as custodian trustee on behalf of others.