

Charity Registration No 1161150

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## *Discipling the Nations*

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Financial Statements

Year ended 31<sup>st</sup> March 2022

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Approved by the trustees on 11/01/2023 and signed on their behalf by

**Name:** Karen Van der Poll

**Trustee**

Karen van der Poll

**Signature**

K. van der Poll

## 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, particularly Chaplaincy

- Development of Learning Outcomes and working with OCNWMR on recognised accreditation.

- Verify the standard of teaching and marking of courses being run

- Assist in the delivery of teaching.

- Discipling the Nations operates DtN Academy – which runs DtN courses and is financially considered a division of Discipling the Nations and is therefore included in these accounts.

## Achievements and Performance

As for many charities and private educational establishments, the 2021/22 year continued to be challenging due to the 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 until September 2021 and concluded in May 2022. This course was run completely online.

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.

We became a OCMWM Quality Endorsed Centre enabling DtN to offer a range of its courses both online and in person.

## Trustee Remuneration

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

Remuneration for teaching & marking	£12,000.00
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## Financial Review

Overall income for the year was £4,706.68 which all relates to unrestricted activities, raised through student fees of £4,166.68 and donations totalling £540.00.

Expenditure for the year was £14,993.70 covers general running costs, office supplies, staffing/contractors, OCN fees and travel/entertaining.

For the financial year 2021/22 we report a deficit of £10,287.02.

## 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 £2,355.16 were available, which is less than the charity's policy and a reduction in contractor costs for the charity's oversight was instituted.

## Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior period Total funds £
<b>Income from:</b>					
Donations	1	540.00	-	540.00	520.00
Charitable activities	2	4,166.68	-	4,166.68	450.00
<b>Total</b>		<u>4,706.68</u>	<u>-</u>	<u>4,706.68</u>	<u>970.00</u>
<b>Expenditure on:</b>					
Raising funds	3	299.78	-	299.78	-
Charitable activities	4	14,693.92	-	14,693.92	13,544.26
<b>Total</b>		<u>14,993.70</u>	<u>-</u>	<u>14,993.70</u>	<u>13,544.26</u>
<b>Net income/(expenditure)</b>		<u>(10,287.02)</u>	<u>-</u>	<u>(10,287.02)</u>	<u>(12,574.26)</u>
Transfers between funds	5	(422.00)	422.00	-	-
<b>Net movement in funds</b>		<u>(10,709.02)</u>	<u>422.00</u>	<u>(10,287.02)</u>	<u>(12,574.26)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		13,064.18	5,799.12	18,863.30	31,437.04
<b>Total funds carried forward</b>		<u>2,355.16</u>	<u>6,221.12</u>	<u>8,576.28</u>	<u>18,863.30</u>



## Balance Sheet

Note ref		Total funds £	Prior year funds £
	<b>Fixed assets:</b>		
	Tangible fixed assets	-	-
	<b>Total fixed assets</b>	<u>-</u>	<u>-</u>
	<b>Current assets:</b>		
	Debtors	2,494.00	(66.00)
	Cash at bank and in hand	9,165.60	19,929.30
	<b>Total current assets</b>	<u>11,659.60</u>	<u>19,863.30</u>
	<b>Liabilities:</b>		
6	Creditors: Amounts falling due within one year:	3,083.32	1,000.00
	<b>Net current assets or liabilities</b>	<u>8,576.28</u>	<u>18,863.30</u>
	<b>Total assets less current liabilities</b>	<u>8,576.28</u>	<u>18,863.30</u>
	<b>Total net assets or liabilities</b>	<u><u>8,576.28</u></u>	<u><u>18,863.30</u></u>
	<b>The funds of the charity:</b>		
	Unrestricted funds	2,355.16	13,064.18
	Restricted funds	6,221.12	5,799.12
		<u>8,576.28</u>	<u>18,863.30</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. Raising funds included advertising costs of £38.43 plus travel and subsistence for meetings of £261.35
4. Charitable activities expenses include:

Accreditation fees	£1,530.00
Public liability insurance	£85.00
Consumables/stationery	£31.94
Furniture & equipment	£0.00
Honoraria/teaching services	£12,385.00
Training (fees & materials)	£27.44
Web hosting	£628.85
Bank charges	£5.69
	<u>£14,693.92</u>

## Restricted Funds

Bursary expenditure	£0.00
Overseas fund expenditure	£0.00
	<u>£0.00</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)	£2,083.32
Total	<u>£3,083.32</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.