OPEN DOOR CHURCH (KETTERING)

England & Wales · Charity number 1147542

Details

Other names	OPEN DOOR CHURCH
Status	Registered
Legal form	Charitable company
Company number	08004090
Registered	2012-05-31
Register	View on the Charity Commission register

Contact

Address	Eden Centre 21 Montagu Street Kettering NN16 8XG
Phone	01536484800
Email	info@opendoorchurch.org.uk
Website	http://www.opendoorchurch.org.uk

Activities

Objects: 1.1.1 TO ADVANCE CHRISTIANITY IN KETTERING AND ELSEWHERE, BY ANY MEANS OR MEDIUM THAT IS OR MAY BECOME AVAILABLE, IN ACCORDANCE WITH THE STATEMENT OF DOCTRINE SET OUT IN THE SCHEDULE.1.1.2 TO RELIEVE POVERTY AND THOSE WHO ARE IN NEED BECAUSE OF SICKNESS OR AGE OR SOME OTHER REASON1.1.3 TO ADVANCE EDUCATION, BOTH GENERAL AND VOCATIONAL, FOR CHILDREN OR ADULTS BUT ALWAYS WITHIN THE PRINCIPLES OF THE CHRISTIAN FAITH1.1.4 TO PROMOTE SUCH OTHER CHARITABLE OBJECTS AS THE TRUSTEES SHALL FROM TIME TO TIME CONSIDER APPROPRIATE.

Activities: We are a family of people who meet together to worship Jesus Christ, have fun and serve the community around us. We welcome everyone who wants to come and join with us or just come and have a look at who we are and what we do. Sundays we meet at 10.30am in the eden centre in Kettering and our offices and other activities are there too during the week.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£192,475	£172,195	-	-
2024-03-31	£170,067	£170,755	-	-
2023-03-31	£163,240	£178,369	-	-
2022-03-31	£145,435	£155,346	-	-
2021-03-31	£147,438	£145,490	-	-

Trustees

Name	Role	Appointed
DAVID JOHN NUNN	Chair	2022-10-11
Georgina Ofosuhene		2026-07-14
Hannah Cockburn		2014-04-01
Odo Akaji		2021-10-05
Suzanne Glover		2024-04-23

Accounts

REGISTERED COMPANY NUMBER: 08004090 (England and Wales)
REGISTERED CHARITY NUMBER: 1147542

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

OPEN DOOR CHURCH (KETTERING)

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purposes of the charity as set out in its governing document are:

- To advance Christianity in Kettering and elsewhere, by any means or medium that is or may become available, in accordance with the Statement of Doctrine set out in the schedule.
- To relieve poverty and those who are in need because of Sickness or age or some other reason.
- To advance education, both general and vocational, for children or adults but always within the principles of the Christian faith.
- To promote such other charitable objects as the trustees shall from time to time consider appropriate.

Public benefit

The trustees have regard to the Charity Commission's public benefit guidance.

Volunteers

Approximately 150 hours each week are contributed by volunteers for the successful running of the church and its projects. Volunteers welcome, steward, provide refreshments and speak at our gatherings. Our large team of Kids workers provide a safe and creative environment for our children to learn in. Volunteers also undertook to maintain contact with the vulnerable in the church who valued the Sunday interaction, so ensuring every member of the community was looked after. Volunteers also look after our building as well as providing support in our office.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Sunday services

Numbers attending our Sunday services have grown by approximately 40% over the past year. This growth is reflected across all ages. A number of speakers both from within the congregation and visitors have kept our teaching fresh and alive.

Our worship band continues to grow in numbers volunteering and in quality.

Life groups

Our life groups provide a small group environment where members of the church community can meet together, discuss topics relevant to their faith and find like-minded people to share life with. This has proved a very popular format with demand for spaces in groups quickly outstripping availability.

Youth

Our youth group has grown significantly, with over 30 young people of ages 11 to 18 taking part on a regular basis. We have renovated a room dedicated to them and their interests. The youth leaders' team has now grown from 2 leaders to 5 with other members of the congregation taking turns to teach. There are 2 different age groups; 11-14 years and 15-18 years, who meet in the "Loft" youth room on alternate Sundays with a monthly social held on Friday evening. There is also a Wednesday evening home-based group which invites the 15 – 18 age group to delve deeper into The Bible and their Faith.

ACHIEVEMENT AND PERFORMANCE - continued
Charitable activities

Other Events.
The very successful Oasis Wellbeing Group closed during the year owing to the retirement of the team who ran the group.

The coffee morning started under the Warm Welcome initiative still meets on a Thursday morning welcoming people from the wider Kettering Community

A ladies prayer group was started during the year. The group maintain contact via WhatsApp and try to meet face to face regularly. The group rapidly grew from just the ladies of the church to 89 members from different churches in the local area and beyond.

A men's group meets monthly on a Saturday for support and discussion.

Fellowship fund
The church raises specific funds so that we can provide financial help to members of the church when needed.

Eden centre hirings:
We maintain contracts with 2 groups of the local U3A organisation and Marjorie King School of Dance. We have also opened the venue to social interest groups including Northamptonshire Carers. We do not take bookings for use of the building from the general public, but members of the church may book and use the rooms for private events at a low cost.

Supporting local churches
Open Door is an active member of the Kettering Churches Together group, assisting with local prayer and church gatherings.

Supporting overseas churches:
Open Door continues to support other churches, especially in Turkey, the middle east and West Africa. This support has been financial but also via internet platforms to offer discipleship and apostolic support.

FINANCIAL REVIEW
Financial position
The church's total income for the year was £192,475 (2024: £170,280)

Expenditures increased in the year to £172,195 (2024: £170,755)

Net Current Assets have increased to £43,369 (2024: £26,622)

Reserves policy
The church holds unrestricted and restricted funds. Our overall policy for unrestricted funds is only to increase reserves above a minimum threshold necessary to operate the organisation (not more than 3 months expenditure) or where specific projects are being planned for subsequent years. At the end of this year our free reserves amounted to £37,474 which is below policy at less than 3 months of fixed overhead.

FUTURE PLANS
The Elders and Trustees are now focusing on the future development and growth, considering ways to maintain the income of the charity while being available to the immediate church community and the community at large.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees and elders

The Church is governed by its responsible individuals, who are appointed according to the Articles of Association. The individuals are closely involved in the church's operations and held regular meetings during the year.

Elders are recognised by the congregation for the spiritual direction of the church, and these Elders together with other people in leadership were appointed as Trustees when the Church was incorporated. Day to day management is delegated to a team of senior staff and volunteer ministry leaders. In March we appointed 3 new unsalaried elders to add to our team.

Induction and training of new trustees

Responsible Individuals and Elders are closely involved in the church's operations prior to appointment and are appointed according to their ability to lead the church and the skills they bring to the post. Existing Responsible Individuals, Elders and new appointees have a good knowledge of the operation of the Church prior to appointment.

Responsible Individuals and Elders are aware of the legal requirements in connection with the charitable company. New appointees are supported in their posts by existing appointees. New appointees are also provided with copies of the Memorandum and Articles of Association, latest financial statements and guidance from the Charity Commission, including the Charity Commission guide 'The Essential Trustee'.

Current trustee responsibilities:

Hannah Cockburn	- Data Protection Lead, HR Team Member, Safeguarding
Toby Widdicombe	- Health and Safety
Odo Akaji	- HR Team Member.
S Glover	- Appointed 25 April 2024
David Nunn	- Chair

We are still exploring how to better share out and specialise the trustees' areas of responsibility.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08004090 (England and Wales)

Registered Charity number

1147542

Registered office

Eden Centre
21 Montagu Street
Kettering
Northamptonshire
NN16 8XG

Trustees

H Cockburn
O Akaji
D Nunn - Chair
T Widdicombe
S Glover (appointed 25.4.24)

Independent Examiner

Mr Christopher Marsh FMAAT
Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Other Responsible Persons

David Nunn	- Senior Pastor and Company Secretary
Vanessa Knight	- Finance

Advisors

Rob Davey	- Jubilee Church, Solihul

Approved by order of the board of trustees on 15/10/2025 and signed on its behalf by:

D.j.Nunn
D.j.Nunn (Oct 15, 2025 09:47:52 GMT+1)
....
D Nunn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOOR CHURCH (KETTERING)

Independent examiner's report to the trustees of Open Door Church (Kettering) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Christopher Marsh FMAAT
The Association of Accounting Technicians

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

Date: 15/10/2025

OPEN DOOR CHURCH (KETTERING)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		171,801	1,149	172,950	148,989
Investment income	2	19,203	-	19,203	19,739
Other income		322	-	322	1,552
Total		191,326	1,149	192,475	170,280
EXPENDITURE ON					
Charitable activities					
Advancement of faith		169,845	2,350	172,195	170,755
NET INCOME/(EXPENDITURE)		21,481	(1,201)	20,280	(475)
RECONCILIATION OF FUNDS					
Total funds brought forward		479,093	7,097	486,190	486,665
TOTAL FUNDS CARRIED FORWARD		500,574	5,896	506,470	486,190

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

OPEN DOOR CHURCH (KETTERING)

BALANCE SHEET
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	7	463,101	-	463,101	459,568
CURRENT ASSETS					
Debtors	8	12,672	-	12,672	10,021
Cash at bank and in hand		28,699	5,896	34,595	27,574
		41,371	5,896	47,267	37,595
CREDITORS					
Amounts falling due within one year	9	(3,898)	-	(3,898)	(10,973)
NET CURRENT ASSETS		37,473	5,896	43,369	26,622
TOTAL ASSETS LESS CURRENT LIABILITIES		500,574	5,896	506,470	486,190
NET ASSETS		500,574	5,896	506,470	486,190
FUNDS	10				
Unrestricted funds				500,574	479,093
Restricted funds				5,896	7,097
TOTAL FUNDS				506,470	486,190

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/10/2025............................. and were signed on its behalf by:

D.j.Nunn
D.j.Nunn (Oct 15, 2025 09:47:52 GMT+1)
....
D Nunn - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

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.

Improvements to property	- 5% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

Creditors
Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

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.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	18,491	19,400
Deposit account interest	712	339
	19,203	19,739

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	8,976	9,339
Deficit on disposal of fixed assets	1,694	1,476
Independent Examination	1,150	1,080

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Key management

The trustees consider the Key Management to be the Elders.

During the year the Key Management received remuneration of £35,228 gross pay (2024: £47,382), and employer's pension contributions of £2,114 (2024: £2,842).

5. STAFF COSTS

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

	31.3.25	31.3.24
All Staff	3	3

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

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	148,579	410	148,989
Investment income	19,739	-	19,739
Other income	1,552	-	1,552
Total	169,870	410	170,280
EXPENDITURE ON			
Charitable activities			
Advancement of faith	168,269	2,486	170,755
NET INCOME/(EXPENDITURE)	1,601	(2,076)	(475)
RECONCILIATION OF FUNDS			
Total funds brought forward	477,492	9,173	486,665
TOTAL FUNDS CARRIED FORWARD	479,093	7,097	486,190

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1 April 2024	323,599	224,304	6,104	554,007
Additions	-	11,466	2,737	14,203
Disposals	-	(17,978)	(2,622)	(20,600)
At 31 March 2025	323,599	217,792	6,219	547,610
DEPRECIATION				
At 1 April 2024	-	91,104	3,335	94,439
Charge for year	-	8,342	634	8,976
Eliminated on disposal	-	(17,072)	(1,834)	(18,906)
At 31 March 2025	-	82,374	2,135	84,509
NET BOOK VALUE				
At 31 March 2025	323,599	135,418	4,084	463,101
At 31 March 2024	323,599	133,200	2,769	459,568

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	2,529	1,377
Other debtors	2,103	2,107
Prepayments	8,040	6,537
	12,672	10,021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	7,235
Social security and other taxes	1,667	1,295
Other creditors	581	363
Accrued expenses	1,650	2,080
	3,898	10,973

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	19,525	32,152	(14,203)	37,474
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	135,969	(10,671)	14,203	139,501
	479,093	21,481	-	500,574
Restricted funds				
Members Hardship Fund	4,106	(169)	-	3,937
The Hub Community Project	2,991	(1,032)	-	1,959
	7,097	(1,201)	-	5,896
TOTAL FUNDS	486,190	20,280	-	506,470

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	191,327	(159,175)	32,152
Fixed Asset - non property	(1)	(10,670)	(10,671)
	191,326	(169,845)	21,481
Restricted funds			
Members Hardship Fund	1,149	(1,318)	(169)
The Hub Community Project	-	(1,032)	(1,032)
	1,149	(2,350)	(1,201)
TOTAL FUNDS	192,475	(172,195)	20,280

continued...

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	12,579	12,046	(5,100)	19,525
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	141,314	(10,445)	5,100	135,969
	477,492	1,601	-	479,093
Restricted funds				
Members Hardship Fund	3,946	160	-	4,106
The Hub Community Project	2,991	-	-	2,991
Third Party Gifts	2,236	(2,236)	-	-
	9,173	(2,076)	-	7,097
TOTAL FUNDS	486,665	(475)	-	486,190

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	169,869	(157,823)	12,046
Fixed Asset - non property	1	(10,446)	(10,445)
	169,870	(168,269)	1,601
Restricted funds			
Members Hardship Fund	410	(250)	160
Third Party Gifts	-	(2,236)	(2,236)
	410	(2,486)	(2,076)
TOTAL FUNDS	170,280	(170,755)	(475)

 continued...

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	12,579	44,198	(19,303)	37,474
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	141,314	(21,116)	19,303	139,501
	477,492	23,082	-	500,574
Restricted funds				
Members Hardship Fund	3,946	(9)	-	3,937
The Hub Community Project	2,991	(1,032)	-	1,959
Third Party Gifts	2,236	(2,236)	-	-
	9,173	(3,277)	-	5,896
TOTAL FUNDS	486,665	19,805	-	506,470

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	361,196	(316,998)	44,198
Fixed Asset - non property	-	(21,116)	(21,116)
	361,196	(338,114)	23,082
Restricted funds			
Members Hardship Fund	1,559	(1,568)	(9)
The Hub Community Project	-	(1,032)	(1,032)
Third Party Gifts	-	(2,236)	(2,236)
	1,559	(4,836)	(3,277)
TOTAL FUNDS	362,755	(342,950)	19,805

Transfers between funds

During the comparative year the remaining balance of the Catalyst Fund was transferred into General Funds. This transfer is to correct historic accounting allocations.

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

OPEN DOOR CHURCH (KETTERING)

England & Wales - Charity number 1147542

Accounts

REGISTERED COMPANY NUMBER: 08004090 (England and Wales)
REGISTERED CHARITY NUMBER: 1147542

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

OPEN DOOR CHURCH (KETTERING)

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

REPORT OF THE TRUSTEES
for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The purposes of the charity as set out in its governing document are:

- To advance Christianity in Kettering and elsewhere, by any means or medium that is or may become available, in accordance with the Statement of Doctrine set out in the schedule.
- To relieve poverty and those who are in need because of Sickness or age or some other reason.
- To advance education, both general and vocational, for children or adults but always within the principles of the Christian faith.
- To promote such other charitable objects as the trustees shall from time to time consider appropriate.

Public benefit
The trustees have regard to the Charity Commission's public benefit guidance.

Volunteers
Approximately 150 hours each week are contributed by volunteers for the successful running of the church and its projects. Volunteers welcome, steward, provide refreshments and speak at our gatherings. Our large team of Kids workers provide a safe and creative environment for our children to learn in. Volunteers also undertook to maintain contact with the vulnerable in the church who valued the Sunday interaction, so ensuring every member of the community was looked after. Volunteers also look after our building as well as providing support in our office.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
Sunday services
A full year of in person meetings on a Sunday has seen the number attending grow by about a third. A number of speakers both from within the congregation and visitors have kept our teaching fresh and alive. Our worship band continuing to grow in numbers volunteering and in quality.

The church has begun to see growth in numbers across all ages.

Life groups
We have adapted our program to run in three ten-week session over the year. Groups included bible study, cooking, photography, prayer, political discussion, more traditional home groups and others.

Youth
Our youth group has continued to grow in number under the guidance of our two recently appointed leaders. Meeting both on a Sunday and then a new 15 to 18 year group meeting once a month on a Friday evening. There were also a number of youth socials and a joint service with other local youth groups.
The youth also raised money to enable thirty-three of them to attend the NEWDAY conference held in August.

ACHIEVEMENT AND PERFORMANCE - CONTINUED

Other Events.
We continue to run Oasis Wellbeing Group that provides a safe space both to relax and learn together, strategies that help maintain good mental health. This is supported by a number of local residents as well church members.

We were delighted to take part in the winter warmer scheme and although not well supported by local people, it has enabled us to restart our coffee morning which is welcoming an increasing number of guests.

Fellowship fund
The church raises specific funds so that we can provide financial help to members of the church when needed.

Eden centre hirings:
Our hirings have returned but we are only honouring long standing and existing contracts for use of our facilities. We were delighted to host an annual Christmas dinner on 25th of December for those without either families or homes.

Supporting overseas churches:
Open Door continues to support other churches, especially in Turkey, the middle east and West Africa. This support has been financial but also via internet platforms to offer discipleship and apostolic support.

FINANCIAL REVIEW

Financial position

The church's total income for the year was £ 170,280 (2023: £163,240)

Expenditures increased in the year to £ 170,755 (2023: £178,369)

Net Current Assets have increased to £26,622 (2023: £21,751)

Reserves policy

The church holds unrestricted and restricted funds. Our overall policy for unrestricted funds is only to increase reserves above a minimum threshold necessary to operate the organisation (not more than 3 months expenditure) or where specific projects are being planned for subsequent years. At the end of this year our free reserves amounted to £13,387 which is below policy at less than 3 months of fixed overhead.

FUTURE PLANS

The Elders and Trustees are now focusing on the future development and growth, considering ways to maintain the income of the charity while being available to the immediate church community and the community at large.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees and elders

The Church is governed by its responsible individuals, who are appointed according to the Articles of Association. The individuals are closely involved in the church's operations and held regular meetings during the year.

Elders are recognised by the congregation for the spiritual direction of the church, and these Elders together with other people in leadership were appointed as Trustees when the Church was incorporated. Day to day management is delegated to a team of senior staff and volunteer ministry leaders. In March we appointed 3 new unsalaried elders to add to our team.

Induction and training of new trustees

Responsible Individuals and Elders are closely involved in the church's operations prior to appointment and are appointed according to their ability to lead the church and the skills they bring to the post. Existing Responsible Individuals, Elders and new appointees have a good knowledge of the operation of the Church prior to appointment.

Responsible Individuals and Elders are aware of the legal requirements in connection with the charitable company. New appointees are supported in their posts by existing appointees. New appointees are also provided with copies of the Memorandum and Articles of Association, latest financial statements and guidance from the Charity Commission, including the Charity Commission guide 'The Essential Trustee'.

Current trustee responsibilities:

Hannah Cockburn	- Data Protection Lead, HR Team Member, Safeguarding
Toby Widdicombe	- Health and Safety
Odo Akaji	- HR Team Member.
	- Appointed 25 April 2024
David Nunn	- Chair

We are still exploring how to better share out and specialise the trustees’ areas of responsibility.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08004090 (England and Wales)

Registered Charity number
1147542

Registered office
Eden Centre
21 Montagu Street
Kettering
Northamptonshire
NN16 8XG

Trustees
H Cockburn
T S Wilson (resigned 18.7.23)
O Akaji
D Nunn - Chair
T Widdicombe
S Glover (appointed 25.4.24)

Independent Examiner
Mr Christopher Marsh MAAT
Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS
Other Responsible Persons

David Nunn	- Senior Pastor and Company Secretary
Vanessa Knight	- Finance

Advisors

Rob Davey	- Jubilee Church, Solihul

Approved by order of the board of trustees on 23/07/24 and signed on its behalf by:

DJNunn
DJNunn (Jul 24, 2024 14:49 GMT+1)
....
D Nunn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOOR CHURCH (KETTERING)

Independent examiner's report to the trustees of Open Door Church (Kettering) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Christopher Marsh MAAT
The Association of Accounting Technicians

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

Date: 25/07/24

OPEN DOOR CHURCH (KETTERING)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		148,579	410	148,989	143,686
Investment income	2	19,739	-	19,739	18,744
Other income		1,552	-	1,552	810
Total		169,870	410	170,280	163,240
EXPENDITURE ON					
Charitable activities					
Advancement of faith		168,269	2,486	170,755	178,369
NET INCOME/(EXPENDITURE)		1,601	(2,076)	(475)	(15,129)
RECONCILIATION OF FUNDS					
Total funds brought forward		477,492	9,173	486,665	501,794
TOTAL FUNDS CARRIED FORWARD		479,093	7,097	486,190	486,665

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

OPEN DOOR CHURCH (KETTERING)

BALANCE SHEET
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	7	459,568	-	459,568	464,914
CURRENT ASSETS					
Debtors	8	10,021	-	10,021	3,453
Cash at bank and in hand		20,477	7,097	27,574	23,955
		30,498	7,097	37,595	27,408
CREDITORS					
Amounts falling due within one year	9	(10,973)	-	(10,973)	(5,657)
NET CURRENT ASSETS		19,525	7,097	26,622	21,751
TOTAL ASSETS LESS CURRENT LIABILITIES		479,093	7,097	486,190	486,665
NET ASSETS		479,093	7,097	486,190	486,665
FUNDS	10				
Unrestricted funds				479,093	477,492
Restricted funds				7,097	9,173
TOTAL FUNDS				486,190	486,665

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23/07/24 .... and were signed on its behalf by:

DJNunn
DJNunn (Jul 24, 2024 14:49 GMT+1)
....
D Nunn - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

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.

Improvements to property	-	5% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

Creditors
Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

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.

 continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	19,400	18,575
Deposit account interest	339	169
	19,739	18,744

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	9,339	9,285
Deficit on disposal of fixed assets	1,476	-
Independent Examination	1,080	1,080

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Key management

The trustees consider the Key Management to be the Elders.

During the year the Key Management received remuneration of £47,382 gross pay (2023: £59,919), £nil employer's NI contribution (2023: £1,061) and employer's pension contributions of £2,842 (2023: £3,595).

5. STAFF COSTS

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

	31.3.24	31.3.23
All Staff	3	4

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

 continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,642	10,044	143,686
Investment income	18,744	-	18,744
Other income	810	-	810
Total	153,196	10,044	163,240
EXPENDITURE ON			
Charitable activities			
Advancement of faith	170,882	7,487	178,369
NET INCOME/(EXPENDITURE)	(17,686)	2,557	(15,129)
Transfers between funds	5,782	(5,782)	-
Net movement in funds	(11,904)	(3,225)	(15,129)
RECONCILIATION OF FUNDS			
Total funds brought forward	489,396	12,398	501,794
TOTAL FUNDS CARRIED FORWARD	477,492	9,173	486,665

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1 April 2023	323,599	221,692	15,922	561,213
Additions	-	5,100	-	5,100
Disposals	-	(2,488)	(9,818)	(12,306)
At 31 March 2024	323,599	224,304	6,104	554,007
DEPRECIATION				
At 1 April 2023	-	84,905	11,394	96,299
Charge for year	-	8,329	1,010	9,339
Eliminated on disposal	-	(2,130)	(9,069)	(11,199)
At 31 March 2024	-	91,104	3,335	94,439
NET BOOK VALUE				
At 31 March 2024	323,599	133,200	2,769	459,568
At 31 March 2023	323,599	136,787	4,528	464,914

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	1,377	1,191
Other debtors	2,107	2,262
Prepayments	6,537	-
	10,021	3,453

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	7,235	278
Social security and other taxes	1,295	2,770
Other creditors	363	529
Accrued expenses	2,080	2,080
	10,973	5,657

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	12,579	12,046	(5,100)	19,525
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	141,314	(10,445)	5,100	135,969
	477,492	1,601	-	479,093
Restricted funds				
Members Hardship Fund	3,946	160	-	4,106
The Hub Community Project	2,991	-	-	2,991
Third Party Gifts	2,236	(2,236)	-	-
	9,173	(2,076)	-	7,097
TOTAL FUNDS	486,665	(475)	-	486,190

continued...

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	169,869	(157,823)	12,046
Fixed Asset - non property	1	(10,446)	(10,445)
	169,870	(168,269)	1,601
Restricted funds			
Members Hardship Fund	410	(250)	160
Third Party Gifts	-	(2,236)	(2,236)
	410	(2,486)	(2,076)
TOTAL FUNDS	170,280	(170,755)	(475)

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	15,197	(8,400)	5,782	12,579
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	150,600	(9,286)	-	141,314
	489,396	(17,686)	5,782	477,492
Restricted funds				
Members Hardship Fund	3,491	455	-	3,946
Catalyst Festival & Ministry	5,782	-	(5,782)	-
The Hub Community Project	2,985	6	-	2,991
Youth Fund - inc Newday	140	(140)	-	-
Third Party Gifts	-	2,236	-	2,236
	12,398	2,557	(5,782)	9,173
TOTAL FUNDS	501,794	(15,129)	-	486,665

continued...

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	153,197	(161,597)	(8,400)
Fixed Asset - non property	(1)	(9,285)	(9,286)
	153,196	(170,882)	(17,686)
Restricted funds			
Members Hardship Fund	835	(380)	455
The Hub Community Project	6	-	6
Youth Fund - inc Newday	6,865	(7,005)	(140)
Third Party Gifts	2,338	(102)	2,236
	10,044	(7,487)	2,557
TOTAL FUNDS	163,240	(178,369)	(15,129)

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	15,197	3,646	682	19,525
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	150,600	(19,731)	5,100	135,969
	489,396	(16,085)	5,782	479,093
Restricted funds				
Members Hardship Fund	3,491	615	-	4,106
Catalyst Festival & Ministry	5,782	-	(5,782)	-
The Hub Community Project	2,985	6	-	2,991
Youth Fund - inc Newday	140	(140)	-	-
	12,398	481	(5,782)	7,097
TOTAL FUNDS	501,794	(15,604)	-	486,190

continued...

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	323,066	(319,420)	3,646
Fixed Asset - non property	-	(19,731)	(19,731)
	323,066	(339,151)	(16,085)
Restricted funds			
Members Hardship Fund	1,245	(630)	615
The Hub Community Project	6	-	6
Youth Fund - inc Newday	6,865	(7,005)	(140)
Third Party Gifts	2,338	(2,338)	-
	10,454	(9,973)	481
TOTAL FUNDS	333,520	(349,124)	(15,604)

Transfers between funds

During the comparative year the remaining balance of the Catalyst Fund was transferred into General Funds. This transfer is to correct historic accounting allocations.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Accounts

REGISTERED COMPANY NUMBER: 08004090 (England and Wales)
REGISTERED CHARITY NUMBER: 1147542

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

OPEN DOOR CHURCH (KETTERING)

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purposes of the charity as set out in its governing document are:

- To advance Christianity in Kettering and elsewhere, by any means or medium that is or may become available, in accordance with the Statement of Doctrine set out in the schedule.
- To relieve poverty and those who are in need because of Sickness or age or some other reason.
- To advance education, both general and vocational, for children or adults but always within the principles of the Christian faith.
- To promote such other charitable objects as the trustees shall from time to time consider appropriate.

Public benefit

The trustees have regard to the Charity Commission's public benefit guidance.

Volunteers

Approximately 150 hours each week are contributed by volunteers for the successful running of the church and its projects.. Volunteers welcome, steward, provide refreshments and speak at our gatherings. Our large team of Kids workers provide a safe and creative environment for our children to learn in. Volunteers also undertook to maintain contact with the vulnerable in the church who valued the Sunday interaction, so ensuring every member of the community was looked after. Volunteers also look after our building as well as providing support in our office.

REPORT OF THE TRUSTEES
for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Sunday services
A full year of in person meetings on a Sunday has seen the number attending grow by about a third. A number of speakers both from within the congregation and visitors have kept our teaching fresh and alive. Our worship band continuing to grow in numbers volunteering and in quality.

The church has begun to see growth in numbers across all ages.

Life groups
We have adapted our program to run in three ten-week session over the year. Groups included bible study, Cooking, photography, prayer, political discussion, more traditional home groups and others.

Youth
Our youth group has continued to grow in number under the guidance of our two recently appointed leaders. Meeting both on a Sunday and then a new 15 to 18 year group meeting once a month on a Friday evening. There were also a number of youth socials and a joint service with other local youth groups.
They also raised money to enable thirty-three of them to attend the NEWDAY conference held in August.

Other Events.
We continue to run Oasis a welling being group that provides a safe space both to relax and learn together strategies that help maintain good mental health. This is supported by a number of local residents not only church members.

We were delighted to take part in the winter warmer scheme and although not well supported has enabled us to restart our coffee morning which are slowly growing n numbers coming.

Fellowship fund
The church raises specific funds so that we can provide financial help to members of the church when needed.

Eden centre hirings:
Our hirings have returned but only long standing and existing contracts are taking place. We were delighted to host an annual Christmas dinner on 25th of December for those without either families or homes.

Supporting overseas churches:
Open Door continues to support other churches, especially in Turkey, the middle east and West Africa. This support has been financial but also via internet platforms to offer discipleship and apostolic support.

FINANCIAL REVIEW

Financial position

The church's total income for the year was £163,240 (2022: £145,435).
Expenditures increased in the year to £178,369 (2022: £155,346).
Net Current Assets have decreased to £21,751 (2022: £27,595).

Reserves policy

The church holds unrestricted and restricted funds. Our overall policy for unrestricted funds is only to increase reserves above a minimum threshold necessary to operate the organisation (not more than 3 months expenditure) or where specific projects are being planned for subsequent years. At the end of this year our free reserves amounted to £11,832 which is below policy at less than 3 months of fixed overhead.

FUTURE PLANS

The Elders and Trustees are now focusing on the future development and growth, considering ways to maintain the income of the charity while being available to the immediate church community and the community at large.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees and elders

The Church is governed by its responsible individuals, who are appointed according to the Articles of Association. The individuals are closely involved in the church*s operations and held regular meetings during the year.

Elders are recognised by the congregation for the spiritual direction of the church, and these Elders together with other people in leadership were appointed as Trustees when the Church was incorporated. Day to day management is delegated to a team of senior staff and volunteer ministry leaders.

Induction and training of new trustees

Responsible Individuals and Elders are closely involved in the church*s operations prior to appointment and are appointed according to their ability to lead the church and the skills they bring to the post. Existing Responsible Individuals, Elders and new appointees have a good knowledge of the operation of the Church prior to appointment.

Responsible Individuals and Elders are aware of the legal requirements in connection with the charitable company. New appointees are supported in their posts by existing appointees. New appointees are also provided with copies of the Memorandum and Articles of Association, latest financial statements and guidance from the Charity Commission, including the Charity Commission guide 'The Essential Trustee'.

Current trustee responsibilities:

Hannah Cockburn	- Data Protection Lead, HR Team Member
Toby Widdicombe	- Health and Safety, Safeguarding
Trevor Wilson	
Odo Akaji	- HR Team Member.
David Nunn	- Chair

We are still exploring how to better share out and specialise the trustees’ areas of responsibility.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08004090 (England and Wales)

Registered Charity number

1147542

Registered office

Eden Centre
21 Montagu Street
Kettering
Northamptonshire
NN16 8XG

Trustees

H Cockburn
A S Horner (resigned 11.10.22)
T S Wilson (resigned 18.7.23)
O Akaji
D Nunn - Chair (appointed 11.10.22)
T Widdicombe (appointed 11.10.22)

Independent Examiner

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS
Other Responsible Persons

David Nunn	- Senior Pastor and Company Secretary
Vanessa Knight	- Finance

Advisors

Rob Davey	- Jubilee Church, Solihul
Paul Johnson	- King's Arms Church, Bedford

Approved by order of the board of trustees on 26th September 2023 and signed on its behalf by:

David Nunn

....
D Nunn - Trustee

Independent examiner's report to the trustees of Open Door Church (Kettering) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

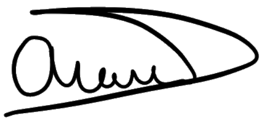
Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Christopher Marsh MAAT
The Association of Accounting Technicians

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

Date: 14/11/2023

OPEN DOOR CHURCH (KETTERING)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		133,642	10,044	143,686	126,877
Investment income	2	18,744	-	18,744	14,039
Other income		810	-	810	4,519
Total		153,196	10,044	163,240	145,435
EXPENDITURE ON					
Charitable activities					
Advancement of faith		170,882	7,487	178,369	155,346
NET INCOME/(EXPENDITURE)		(17,686)	2,557	(15,129)	(9,911)
Transfers between funds	10	5,782	(5,782)	-	-
Net movement in funds		(11,904)	(3,225)	(15,129)	(9,911)
RECONCILIATION OF FUNDS					
Total funds brought forward		489,396	12,398	501,794	511,705
TOTAL FUNDS CARRIED FORWARD		477,492	9,173	486,665	501,794

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

OPEN DOOR CHURCH (KETTERING)

BALANCE SHEET
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	7	464,914	-	464,914	474,199
CURRENT ASSETS					
Debtors	8	3,453	-	3,453	3,027
Cash at bank and in hand		14,782	9,173	23,955	29,832
		18,235	9,173	27,408	32,859
CREDITORS					
Amounts falling due within one year	9	(5,657)	-	(5,657)	(5,264)
NET CURRENT ASSETS		12,578	9,173	21,751	27,595
TOTAL ASSETS LESS CURRENT LIABILITIES		477,492	9,173	486,665	501,794
NET ASSETS		477,492	9,173	486,665	501,794
FUNDS	10				
Unrestricted funds				477,492	489,396
Restricted funds				9,173	12,398
TOTAL FUNDS				486,665	501,794

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26th September 2023 and were signed on its behalf by:

David Nunn

....
D Nunn - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

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.

Improvements to property	-	5% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

Creditors
Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

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.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	18,575	14,035
Deposit account interest	169	4
	18,744	14,039

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	9,285	9,843
Deficit on disposal of fixed assets	-	2,892
Independent Examination	1,080	1,080

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Key management

The trustees consider the Key Management to be the Elders.

During the year the Key Management received remuneration of £59,919 gross pay (2022: £58,886), £1,061 employer's NI contribution (2022: £686) and employer's pension contributions of £3,595 (2022: £1,767).

5. STAFF COSTS

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

	31.3.23	31.3.22
All Staff	4	4

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

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	125,412	1,465	126,877
Investment income	14,039	-	14,039
Other income	4,519	-	4,519
Total	143,970	1,465	145,435
EXPENDITURE ON			
Charitable activities			
Advancement of faith	153,498	1,848	155,346
NET INCOME/(EXPENDITURE)	(9,528)	(383)	(9,911)
Transfers between funds	1,810	(1,810)	-
Net movement in funds	(7,718)	(2,193)	(9,911)
RECONCILIATION OF FUNDS			
Total funds brought forward	497,114	14,591	511,705
TOTAL FUNDS CARRIED FORWARD	489,396	12,398	501,794

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	323,599	221,692	15,922	561,213
DEPRECIATION				
At 1 April 2022	-	76,959	10,055	87,014
Charge for year	-	7,946	1,339	9,285
At 31 March 2023	-	84,905	11,394	96,299
NET BOOK VALUE				
At 31 March 2023	323,599	136,787	4,528	464,914
At 31 March 2022	323,599	144,733	5,867	474,199

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	1,191	1,539
Other debtors	2,262	1,488
	3,453	3,027

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	278	-
Social security and other taxes	2,770	1,921
Other creditors	529	513
Accrued expenses	2,080	2,830
	5,657	5,264

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	15,197	(8,400)	5,782	12,579
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	150,600	(9,286)	-	141,314
	489,396	(17,686)	5,782	477,492
Restricted funds				
Members Hardship Fund	3,491	455	-	3,946
Catalyst Festival & Ministry	5,782	-	(5,782)	-
The Hub Community Project	2,985	6	-	2,991
Youth Fund - inc Newday	140	(140)	-	-
Third Party Gifts	-	2,236	-	2,236
	12,398	2,557	(5,782)	9,173
TOTAL FUNDS	501,794	(15,129)	-	486,665

continued...

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	153,197	(161,597)	(8,400)
Fixed Asset - non property	(1)	(9,285)	(9,286)
	153,196	(170,882)	(17,686)
Restricted funds			
Members Hardship Fund	835	(380)	455
The Hub Community Project	6	-	6
Youth Fund - inc Newday	6,865	(7,005)	(140)
Third Party Gifts	2,338	(102)	2,236
	10,044	(7,487)	2,557
TOTAL FUNDS	163,240	(178,369)	(15,129)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	16,600	4,196	(5,599)	15,197
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	156,915	(13,724)	7,409	150,600
	497,114	(9,528)	1,810	489,396
Restricted funds				
Members Hardship Fund	3,664	(173)	-	3,491
Catalyst Festival & Ministry	5,782	-	-	5,782
The Hub Community Project	5,145	(350)	(1,810)	2,985
Youth Fund - inc Newday	-	140	-	140
	14,591	(383)	(1,810)	12,398
TOTAL FUNDS	511,705	(9,911)	-	501,794

continued...

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	143,970	(139,774)	4,196
Fixed Asset - non property	-	(13,724)	(13,724)
	143,970	(153,498)	(9,528)
Restricted funds			
Members Hardship Fund	1,290	(1,463)	(173)
The Hub Community Project	35	(385)	(350)
Youth Fund - inc Newday	140	-	140
	1,465	(1,848)	(383)
TOTAL FUNDS	145,435	(155,346)	(9,911)

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	16,600	(4,204)	183	12,579
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	156,915	(23,010)	7,409	141,314
	497,114	(27,214)	7,592	477,492
Restricted funds				
Members Hardship Fund	3,664	282	-	3,946
Catalyst Festival & Ministry	5,782	-	(5,782)	-
The Hub Community Project	5,145	(344)	(1,810)	2,991
Third Party Gifts	-	2,236	-	2,236
	14,591	2,174	(7,592)	9,173
TOTAL FUNDS	511,705	(25,040)	-	486,665

continued...

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	297,167	(301,371)	(4,204)
Fixed Asset - non property	(1)	(23,009)	(23,010)
	297,166	(324,380)	(27,214)
Restricted funds			
Members Hardship Fund	2,125	(1,843)	282
The Hub Community Project	41	(385)	(344)
Youth Fund - inc Newday	7,005	(7,005)	-
Third Party Gifts	2,338	(102)	2,236
	11,509	(9,335)	2,174
TOTAL FUNDS	308,675	(333,715)	(25,040)

Transfers between funds

During the year the remaining balance of the Catalyst Fund was transferred into General Funds. This transfer is to correct historic accounting allocations.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Accounts

REGISTERED COMPANY NUMBER: 08004090 (England and Wales)
REGISTERED CHARITY NUMBER: 1147542

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

OPEN DOOR CHURCH (KETTERING)

Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

REPORT OF THE TRUSTEES
for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purposes of the charity as set out in its governing document are:

- To advance Christianity in Kettering and elsewhere, by any means or medium that is or may become available, in accordance with the Statement of Doctrine set out in the schedule.
- To relieve poverty and those who are in need because of Sickness or age or some other reason.
- To advance education, both general and vocational, for children or adults but always within the principles of the Christian faith.
- To promote such other charitable objects as the trustees shall from time to time consider appropriate.

Public benefit

The trustees have regard to the Charity Commission's public benefit guidance.

Volunteers

Approximately 150 hours each week are contributed by volunteers for the successful running of the church and its projects. While face to face interaction has not been possible, volunteers have stepped up to set up and maintain filming and streaming functionality. Volunteers are solely responsible for putting the church on the You Tube Platform. Volunteers also undertook to maintain contact with the vulnerable in the church who valued the Sunday interaction, so ensuring every member of the community was looked after.

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Sunday services

This year has again been affected by the covid pandemic. We continued our online services in the early part of the year. On May 30th a small number gathered in person to watch the Catalyst festival Sunday service before we reopened our in person meetings, albeit with limited numbers, on June the 6th.

From June we began a hybrid service of in person and Zoom meetings slowly moving to a majority in person meeting by September. A successful community carol service was held on 12th December before returning to Zoom Services over the Christmas period due to increase in Covid infections. We were able to take up and offering of goods for our local food bank.

In Mid-January we returned to in person meetings and have slowly grown to around 150 in attendance.

Life groups

Small groups meet up in homes on a weekly basis. These provide further opportunities to support and disciple each other in the Christian faith. With the lockdown, meetings changed to online meetings using the Zoom platform.

Youth

We are delighted that we have been able to appoint two volunteer youth leaders who have revitalised our youth work and seen significant growth in numbers of youth attending events.

Fellowship fund

The church raises specific funds so that we can provide financial help to members of the church when needed.

Coffee mornings:

Coffee mornings remained closed it is unlikely they will start up in the foreseeable future. However we have been able to start a regular Well Being group that meets every Wednesday afternoon that is open to anyone wishing to attend

Eden centre hirings:

Our hirings have returned but only long standing and existing contracts are taking place. We were delighted to host an annual Christmas dinner on 25th of December for those without either families or homes.

A successful community day in March was held. Comprising food, games, performance quizzes and a chance to socalise.

Supporting overseas churches:

Open Door increasingly supports other churches, especially in Turkey and the middle east. Owing to lockdown, this support has been financial but also via internet platforms to offer discipleship and apostolic support.

- Under the circumstances of a difficult year, the church has maintained its membership and a satisfactory level of giving.
- Life Groups have kept going in spite of the scarcity of face to face contact. As lockdown lifted groups were creative in undertaking prayer walks, picnics and other legal activities to keep in touch and to keep motivated.
- Working in partnership with Kettering's Catholic church, a takeaway Christmas day meal was organised from Eden Centre

FINANCIAL REVIEW

Financial position

The church's total income for the year was £145,435 (2021:147,438).
Expenditures also dropped in the year. Net Current Assets have decreased to £27,595 (2021: £31,191).

Reserves policy

The church holds unrestricted and restricted funds. Our overall policy for unrestricted funds is only to increase reserves above a minimum threshold necessary to operate the organisation (not more than 3 months expenditure) or where specific projects are being planned for subsequent years. At the end of this year our free reserves amounted to £13,387 which is below policy at less than 3 months of fixed overhead.

FUTURE PLANS
The Elders and Trustees have concentrated on maintaining contact with the church community during the Covid 19 lockdown and are considering ways to maintain the income of the charity while being available to the immediate church community and the community at large.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees and elders
The Church is governed by its responsible individuals, who are appointed according to the Articles of Association. The individuals are closely involved in the church*s operations and held regular meetings during the year.

Elders are recognised by the congregation for the spiritual direction of the church, and these Elders together with other people in leadership were appointed as Trustees when the Church was incorporated. Day to day management is delegated to a team of senior staff and volunteer ministry leaders.

Induction and training of new trustees
Responsible Individuals and Elders are closely involved in the church*s operations prior to appointment and are appointed according to their ability to lead the church and the skills they bring to the post. Existing Responsible Individuals, Elders and new appointees have a good knowledge of the operation of the Church prior to appointment.

Responsible Individuals and Elders are aware of the legal requirements in connection with the charitable company. New appointees are supported in their posts by existing appointees. New appointees are also provided with copies of the Memorandum and Articles of Association, latest financial statements and guidance from the Charity Commission, including the Charity Commission guide 'The Essential Trustee'.

Current trustee responsibilities:

Hannah Cockburn	- Data Protection Lead, HR Team Member
Adrian Horner	- Health and Safety, Safeguarding
Odo Akaji	- HR Team Member.
Trevor Wilson	- Chair

Dave Nunn has attended all meetings as an elder, and has taken over communication and the financial position of the church. He will become an official elder in the coming year.

New appointments and changes to the Trustees were put on hold during lockdown. Odo Akaji became a Trustee on 5th October 2021. Other appointments and changes are being discussed.

We are still exploring how to better share out and specialise the trustees’ areas of responsibility.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
08004090 (England and Wales)

Registered Charity number
1147542

Registered office
Eden Centre
21 Montagu Street
Kettering
Northamptonshire
NN16 8XG

OPEN DOOR CHURCH (KETTERING)

REPORT OF THE TRUSTEES
for the year ended 31 March 2022

Trustees
H Cockburn
A S Horner (resigned 11.10.22)
J Z Moore (resigned 5.10.21)
T S Wilson
O Akaji (appointed 5.10.21)
D Nunn (appointed 11.10.22) - Chair
T Widdicombe (appointed 11.10.22)

Independent Examiner
Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

Other Responsible Persons

David Nunn	- Senior Pastor and Company Secretary
Vanessa Knight	- Finance

Advisors

Rob Davey	- Jubilee Church, Solihul
Paul Johnson	- King's Arms Church, Bedford

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Open Door Church (Kettering) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on Dec 12, 2022 and signed on its behalf by:

D J Nunn
D J Nunn (Dec 9, 2022 15:50 GMT)
....
D Nunn - Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOOR CHURCH (KETTERING)

Independent examiner's report to the trustees of Open Door Church (Kettering) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Christopher Marsh MAAT
Association of Accounting Technicians
Marsh Solutions Limited
82 Berechurch Hall Road
Colchester
Essex
CO2 8RF

Date: Dec 12, 2022

OPEN DOOR CHURCH (KETTERING)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		125,412	1,465	126,877	141,827
Investment income	2	14,039	-	14,039	5,611
Other income		4,519	-	4,519	-
Total		143,970	1,465	145,435	147,438
EXPENDITURE ON					
Charitable activities					
Advancement of faith		153,498	1,848	155,346	145,490
NET INCOME/(EXPENDITURE)		(9,528)	(383)	(9,911)	1,948
Transfers between funds	11	1,810	(1,810)	-	-
Net movement in funds		(7,718)	(2,193)	(9,911)	1,948
RECONCILIATION OF FUNDS					
Total funds brought forward		497,114	14,591	511,705	509,757
TOTAL FUNDS CARRIED FORWARD		489,396	12,398	501,794	511,705

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

BALANCE SHEET
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds as restated £
FIXED ASSETS					
Tangible assets	7	474,199	-	474,199	480,514
CURRENT ASSETS					
Debtors	8	3,027	-	3,027	952
Cash at bank and in hand		17,434	12,398	29,832	38,035
		20,461	12,398	32,859	38,987
CREDITORS					
Amounts falling due within one year	9	(5,264)	-	(5,264)	(7,796)
NET CURRENT ASSETS		15,197	12,398	27,595	31,191
TOTAL ASSETS LESS CURRENT LIABILITIES		489,396	12,398	501,794	511,705
NET ASSETS		489,396	12,398	501,794	511,705
FUNDS	11				
Unrestricted funds				489,396	497,114
Restricted funds				12,398	14,591
TOTAL FUNDS				501,794	511,705

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

 continued...

BALANCE SHEET - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 12, 2022 .... and were signed on its behalf by:

D J Nunn
D J Nunn (Dec 9, 2022 15:50 GMT)

....
D Nunn - Chair

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

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.

Improvements to property	-	5% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

Creditors
Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

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.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.22	31.3.21 as restated
	£	£
Rents received	14,035	5,604
Deposit account interest	4	7
	14,039	5,611

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21 as restated
	£	£
Depreciation - owned assets	9,843	11,812
Deficit on disposal of fixed assets	2,892	918

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. PRIOR YEAR ADJUSTMENT

The accounts have been restated to incorporate the impact of a misallocation of funds relating to the Fixed Assets. The change has resulted in no net change in surplus or deficit at the yearend for the stated comparative period.

 continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	138,430	3,397	141,827
Investment income	5,611	-	5,611
Total	144,041	3,397	147,438
EXPENDITURE ON			
Charitable activities			
Advancement of faith	145,447	43	145,490
NET INCOME/(EXPENDITURE)	(1,406)	3,354	1,948
RECONCILIATION OF FUNDS			
Total funds brought forward	498,520	11,237	509,757
TOTAL FUNDS CARRIED FORWARD	497,114	14,591	511,705

7. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2021	323,599	225,989	20,238	569,826
Additions	-	4,118	3,531	7,649
Disposals	-	(8,415)	(7,847)	(16,262)
At 31 March 2022	323,599	221,692	15,922	561,213
DEPRECIATION				
At 1 April 2021	-	74,823	14,489	89,312
Charge for year	-	8,597	1,246	9,843
Eliminated on disposal	-	(6,461)	(5,680)	(12,141)
At 31 March 2022	-	76,959	10,055	87,014
NET BOOK VALUE				
At 31 March 2022	323,599	144,733	5,867	474,199
At 31 March 2021	323,599	151,166	5,749	480,514

 continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Trade debtors	1,539	952
Other debtors	1,488	-
	3,027	952

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Bank loans and overdrafts (see note 10)	-	1,281
Social security and other taxes	1,921	1,805
Other creditors	513	3,610
Accrued expenses	2,830	1,100
	5,264	7,796

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21 as restated
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	1,281

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	16,600	4,196	(5,599)	15,197
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	156,915	(13,724)	7,409	150,600
	497,114	(9,528)	1,810	489,396
Restricted funds				
Members Hardship Fund	3,664	(173)	-	3,491
Catalyst Festival & Ministry	5,782	-	-	5,782
The Hub Community Project	5,145	(350)	(1,810)	2,985
Youth Fund - inc Newday	-	140	-	140
	14,591	(383)	(1,810)	12,398
TOTAL FUNDS	511,705	(9,911)	-	501,794

continued...

11. 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	143,970	(139,774)	4,196
Fixed Asset - non property	-	(13,724)	(13,724)
	143,970	(153,498)	(9,528)
Restricted funds			
Members Hardship Fund	1,290	(1,463)	(173)
The Hub Community Project	35	(385)	(350)
Youth Fund - inc Newday	140	-	140
	1,465	(1,848)	(383)
TOTAL FUNDS	145,435	(155,346)	(9,911)

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	6,074	11,324	(798)	16,600
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	168,847	(12,730)	798	156,915
	498,520	(1,406)	-	497,114
Restricted funds				
Members Hardship Fund	683	2,981	-	3,664
Catalyst Festival & Ministry	5,782	-	-	5,782
The Hub Community Project	4,772	373	-	5,145
	11,237	3,354	-	14,591
TOTAL FUNDS	509,757	1,948	-	511,705

continued...

11. 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	144,041	(132,717)	11,324
Fixed Asset - non property	-	(12,730)	(12,730)
	144,041	(145,447)	(1,406)
Restricted funds			
Members Hardship Fund	2,981	-	2,981
The Hub Community Project	416	(43)	373
	3,397	(43)	3,354
TOTAL FUNDS	147,438	(145,490)	1,948

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	6,074	15,520	(6,397)	15,197
Property Fund	323,599	-	-	323,599
Fixed Asset - non property	168,847	(26,454)	8,207	150,600
	498,520	(10,934)	1,810	489,396
Restricted funds				
Members Hardship Fund	683	2,808	-	3,491
Catalyst Festival & Ministry	5,782	-	-	5,782
The Hub Community Project	4,772	23	(1,810)	2,985
Youth Fund - inc Newday	-	140	-	140
	11,237	2,971	(1,810)	12,398
TOTAL FUNDS	509,757	(7,963)	-	501,794

11. 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	288,011	(272,491)	15,520
Fixed Asset - non property	-	(26,454)	(26,454)
	288,011	(298,945)	(10,934)
Restricted funds			
Members Hardship Fund	4,271	(1,463)	2,808
The Hub Community Project	451	(428)	23
Youth Fund - inc Newday	140	-	140
	4,862	(1,891)	2,971
TOTAL FUNDS	292,873	(300,836)	(7,963)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

OPEN DOOR CHURCH (KETTERING)

England & Wales - Charity number 1147542

Accounts

Open Door Church (Kettering)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

Company: 8004090

Charity: 1147542

Table of Contents **Page**

The Trustees present their annual report and the financial statements of the church for the period ended 31 st. March 2021.

From: Period start date: 1 April 2020
To: Period end date: 31 March 2021
Charity name: Open Door Church (Kettering)
Charity registration number: 1147542
Company number: 8004090

AIMS AND OBJECTIVES

The purposes of the charity as set out in its governing document are:

- To advance Christianity in Kettering and elsewhere, by any means or medium that is or may become available, in accordance with the Statement of Doctrine set out in the schedule.
- To relieve poverty and those who are in need because of Sickness or age or some other reason
- To advance education, both general and vocational, for children or adults but always within the principles of the Christian faith
- To promote such other charitable objects as the trustees shall from time to time consider appropriate.

REVIEW OF ACTIVITIES

Sunday services:
As the Covid 19 pandemic took hold in the nation, the church ceased face to face meetings on a Sunday in March 2020. The church moved on to the YouTube platform and worship music and a short preach were streamed weekly. The channel has more than 200 subscribers and has regular weekly sign ins of 100-200+ A separate broadcast of children's work was also streamed weekly by the Sunday School volunteers. Statistics show 50+ people signing in regularly to the Children's broadcast.

Life groups:
Small groups meet up in homes on a weekly basis. These provide further opportunities to support and disciple each other in the Christian faith. With the lockdown, meetings changed to online meetings using the Zoom platform.

Fellowship fund:
The church raises specific funds so that we can provide financial help to members of the church when needed.

The Hub:
This project has run for over 4 years, providing free meals every Monday evening to anyone who is homeless, lonely or otherwise in need. Owing to the national lockdown, this programme ceased and volunteers moved their skills to the Corona Kitchen which provided hot meals to the community initially from Eden Centre, for 4 days per week.
The decision was taken during the year that the Hub would cease completely for the foreseeable future.

Edentots:
This Thursday morning parents and toddlers' group has run for 7 years. The national lockdown meant that this activity ceased and will remain shut for the foreseeable future.

Coffee mornings:
Coffee mornings ceased owing to the lockdown and it is unlikely they will start up in the foreseeable future.

Eden centre hirings:
All hirings ceased owing to the lockdown. When the lockdown lifts, it has been agreed that only long standing and existing contracts would be fulfilled with regular users and no adhoc parties etc would be accommodated in the future.

Supporting overseas churches:
Open Door increasingly supports other churches, especially in Turkey and the middle east. Owing to lockdown, this support has been financial but also via internet platforms to offer discipleship and apostolic support.

The trustees have regard to the Charity Commission's public benefit guidance.

Approximately 150 hours each week are contributed by volunteers for the successful running of the church and its projects. While face to face interaction has not been possible, volunteers have stepped up to set up and maintain filming and streaming functionality. Volunteers are solely responsible for putting the church on the YouTube Platform. Volunteers also undertook to maintain contact with the vulnerable in the church who valued the Sunday interaction, so ensuring every member of the community was looked after.

ACHIEVEMENTS AND PERFORMANCE

- Under the circumstances of a difficult year, the church has maintained its membership and a satisfactory level of giving.
- Life Groups have kept going in spite of the scarcity of face to face contact. As lockdown lifted groups were creative in undertaking prayer walks, picnics and other legal activities to keep in touch and to keep motivated.
- Working in partnership with Kettering's Catholic church, a takeaway Christmas day meal was organised from Eden Centre.
- Eden Centre was used by the Corona Kitchen to provide takeaway meals to the less privileged in the Kettering Community 4 days a week. A team from the church became actively involved in the project from October.

FUTURE DEVELOPMENTS

The Elders and Trustees have concentrated on maintaining contact with the church community during the Covid 19 lockdown and are considering ways to maintain the income of the charity while being available to the immediate church community and the community at large.

FINANCIAL REVIEW

Income generation

The church's total income for the year was £147,438 (2020:200,587).
Expenditures also dropped in the year. Net Assets have increased to £511,705 (2020: £509,757).

Reserves policy

The church holds unrestricted and restricted funds. Transfers are made from unrestricted to restricted funds in order to prevent restricted funds from going into deficit. Our overall policy for unrestricted funds is only to increase reserves above a minimum threshold necessary to operate the organisation (not more than 3 months expenditure) or where specific projects are being planned for subsequent years. At the end of this year our free reserves amounted to £23,344 which is below policy at less than 3 months of fixed overhead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Open Door Church, Kettering is a company limited by guarantee and a registered Charity.

Appointment of responsible individuals and elders
The Church is governed by its responsible individuals, who are appointed according to the Articles of Association. The individuals are closely involved in the church's operations and held regular meetings during the year.
Elders are recognised by the congregation for the spiritual direction of the church, and these Elders together with other people in leadership were appointed as Trustees when the Church was incorporated. Day to day management is delegated to a team of senior staff and volunteer ministry leaders.

Trustees

The responsible individuals and elders, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the period.

Trustees' induction and training

Responsible Individuals and Elders are closely involved in the church's operations prior to appointment and are appointed according to their ability to lead the church and the skills they bring to the post. Existing Responsible Individuals, Elders and new appointees have a good knowledge of the operation of the Church prior to appointment.

Responsible Individuals and Elders are aware of the legal requirements in connection with the charitable company. New appointees are supported in their posts by existing appointees. New appointees are also provided with copies of the Memorandum and Articles of Association, latest financial statements and guidance from the Charity Commission, including the Charity Commission guide 'The Essential Trustee'.

Current trustee responsibilities:
Hannah Cockburn – Data protection lead, HR team member.
Adrian Horner – Health and safety.
Joanne Moore – Safeguarding, grant applications, HR team member.

Trevor Wilson – Chair.

Dave Nunn has attended all meetings as an elder, and has taken over communication of the financial position of the church.

We are still exploring how to better share out and specialise the trustees' areas of responsibility.

Risk management
The Trustees have assessed the major risks to which the church is exposed, in particular those relating to the operations and finances of the church. The Trustees are satisfied that systems are in place to mitigate their exposure to major risk.

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Registration No:	8004090
Charity Registration No:	1147542

MANAGING TRUSTEES/DIRECTORS

Hannah Cockburn	
Adrian Horner	
Joanne Moore	
Trevor Wilson	Chair

OTHER RESPONSIBLE PERSONS

David Nunn	Senior Pastor and Company Secretary
Vanessa Knight	Finance

ADVISORS

Rob Davey	Jubilee Church, Solihull.
Paul Johnson	King's Arms Church, Bedford.

REGISTERED ADDRESS

Eden Centre
21 Montagu Street
Kettering
NN16 8XG

INDEPENDENT EXAMINER

Mervyn Thomas
128 Putnoe Lane
Bedford, MK41 8LS

PRINCIPAL BANKERS

Charities Aid Foundation

TRUSTEES' RESPONSIBILITIES

The Trustees/Directors are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.
Company law requires the Trustees/Directors to prepare financial statements for each financial year. Under that law the Trustees/Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements: and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the church will continue its activities.

The Trustees/Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the 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 United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011 and in accordance with the small companies regime under the Companies Act 2006.

ON BEHALF OF THE TRUSTEES

Adrian Horner Date: 4th August 2021

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the period ended 31March 2020 which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

1. to keep accounting records in accordance with section 130 of the Charities Act and to prepare accounts that accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M Thomas

Mervyn Thomas 4th. August 2021

STATEMENT OF FINANCIAL ACTIVITIES

Year Ending 31 March 2021

	Note	Unrestricted funds	Restricted income funds	Endowment funds	2021	2020
		£	£	£	£	£
Income from:						
Voluntary Income	3	125,122	3,397	-	128,519	156,786
Activities for generating funds		18,912	-	-	18,912	43,779
Charitable Activities		7		-	7	22
Total		**144,041**	**3,397**	**-**	**147,438**	**200,587**
Expenditure on:						
Raising funds	4	990	-		990	12,417
Charitable activities	4	144,257	43		144,300	199,716
Corporate Governance Costs	4	200			200	350
Total Expenditure		**145,447**	**43**	**-**	**145,490**	**212,483**
Net income/(expenditure)		**(1,406)**	**3,354**		**1,948**	**(11,896)**
Transfers between funds	9	11,932		(11,932)	-	-
Net movement in funds		**10,526**	**3,354**	**(11,932)**	**1,948**	**(11,896)**
Reconciliation of funds:						
Total funds brought forward		5,974	11,337	492,446	509,757	521,653
Total funds carried forward		**16,500**	**14,691**	**480,514**	**511,705**	**509,757**

BALANCE SHEET

31 March 2021

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total 2021	Total 2020
		£	£	£	£	£
Fixed assets	7	-	-	480,514	480,514	492,446
Current assets						
Debtors	5	952	-	-	952	2,086
Cash at bank and in hand		23,344	14,691	-	38,035	23,519
Total current assets		**24,296**	**14,691**	**-**	**38,987**	**25,605**
Creditors: amounts falling due within one year	6	(7,796)	-	-	(7,796)	(7,070)
Total Assets Less current Liabilities		**16,500**	**14,691**	**480,514**	**511,705**	**510,981**
Creditors: amounts falling due after one year	6	-	-	-	-	(1,224)
Provisions for liabilities		-	-	-	-	-
Total net assets		**16,500**	**14,691**	**480,514**	**511,705**	**509,757**
Charity Funds						
Endowment funds				480,514	480,514	492,446
Restricted Funds	8		14,691		14,691	12,338
Unrestricted funds		16,500			16,500	4,973
Total funds		**16,500**	**14,691**	**480,514**	**511,705**	**509,757**

For the year ending 31st.March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the Trustees:

Adrian Horner Date: 4th August 2021

The notes on pages 11 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
The accounts have been prepared in accordance with:
the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable
and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The Charity is a going concern. Income generation through members' donations is maintaining adequate reserves.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. and in accordance with the Companies Act 2006 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the church. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Transfers are made from unrestricted to restricted funds as necessary to prevent restricted funds from going into deficit. The Endowment or Capital fund is to hold the Church Property.

2.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the church becomes entitled to the income, it is more likely than not that it will receive the resources and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the SoFA when receivable. Grants are included in the SoFA when the general income recognition criteria above are met and in the case of performance related grants income is recognised to the extent that the specified goods or services have been provided. Donated services and facilities are included at the value to the church where this can be measured reliably. The value of services provided by volunteers has not been included in these accounts. Investment income is included when received.

2.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, which is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the church (as a charitable company) and include the audit fees and costs linked to the church's legal constitution.

2.5 Fixed assets

Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value, over their expected useful lives on the following bases:

Equipment and fittings:	25% per annum on book value
Improvements	5% per annum on book value

No depreciation is provided on freehold land or buildings

2.6 Pension costs

Employees of the church are entitled to join a defined contribution pension scheme.

2.7 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. ANALYSIS OF INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Voluntary Income	£	£	£	£
Donations	116,964	3,397	120361	131,901
Gift Aid	21,466		21,466	24,885
Total Voluntary Income	138,430	3,397	141,827	**156,786**
Activities for generating funds				
Premises Hire	4,695		4,695	37,004
Other services	909		909	6,775
Total Activities for generating Funds	**5,604**	-	**5,604**	**43,779**
Charitable Activities - Grants				-
Investment - Interest	7		7	22
Grand Total Incoming Resources	**144,041**	**3,397**	**147,438**	**200,587**

(continued)

4. ANALYSIS OF EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Expenditure on raising funds	£	£	£	£
Website and Publicity	500		500	3,200
Marketing	25		25	355
Direct cost of Premises hire	465		465	8,862
Total expenditure on raising funds	**990**	**-**	**990**	**12,417**
Employment				
Salaries	86,116		86,116	97,696
Employer NI	3,108		3,108	4,822
Employer Pension	4,857		4,857	5,109
Expenses, training and conferences	551		551	9,898
Visiting Speakers	-		-	112
Establishment	-			
Property	19,484		19,484	28,350
Health, safety, safeguarding	49		49	239
Telephone	2,103		2,103	2,364
Office Administration	6,916		6,916	16,961
Bank and Credit Charges	694		694	1,385
Provision for Depreciation	11,812		11,812	12,752
Loss on w/o fixed asset	918		918	2,663
Leases,Rent, Hub Direct OH	284	43	327	3,054
Mission	-			
Community Mission and Events	(4,555)		(4,555)	9,157
Children and Youth	509		509	629
Church Donations	2,111		2,111	3,757
Catalyst Network of Churches	9,300		9,300	10,550
Governance	-			
Independent Examiner	200		200	350
TOTAL EXPENDITURE	**145,447**	43	**145,490**	**212,483**

4.1 Average headcount in the year	**2021**	**2020**
	Number	Number
Fundraising	1	1
Charitable Activities	2	2
Governance	1	1
Other	-	-
Total	4	4

4.2 Trustee remuneration and benefits

Total amount paid to Trustees as senior management and for their services to the charity was £44,614 (2019 £67,482). Employee contracts were held by one director serving as an Elder

4.3 Trustee disclosures

Some members of trustees' families were casually employed in relationship to occasional events catering.

5. DEBTORS AND PREPAYMENTS

Analysis of debtors	**2021**	**2020**
	£	**£**
Trade Debtors	952	2,086
Prepayments	-	-
Total	**952**	**2,086**

No debtors are receivable in more than one year.

6. CREDITORS AND ACCRUALS

6.1 Short term Creditors

	2021	**2020**
	£	**£**
Accruals	1,100	1,200
Salaries	3,098	-
Tax and National Insurance	1,805	2,390
Pensions	512	513
Short Term Loans	1,281	2,967
Total	**7,796**	**7,070**

6.2 Long Term Creditors	**2021**	**2020**
	£	**£**
Loans	-	1,224

7. Tangible fixed assets

Cost or valuation	Freehold land & buildings £	Improvements £	Equipment £	Total £
Brought Forward	323,599	229,759	21,683	575,041
Disposals	-	(18,362)	(13)	(18,375)
Additions in the year at cost	-	11,592	1,568	13,160
Carried Forward	**323,599**	**222,989**	**23,238**	**569,826**
Depreciation				
Brought Forward	-	68,028	14,567	82,595
Disposals		(2,058)	(3,037)	(5,095)
Depreciation in the year	-	8,853	2,959	11,812
Carried Forward	**-**	**74,823**	**14,489**	**89,312**
Net Book Value				
Net Book Value at March 2020	323,599	167,495	1,352	492,446
Net Book Value at March 2021	**323,599**	**148,166**	**8,749**	**480,514**

(Continued)

8. CHARITY FUNDS

8.1 Details of All Funds with movements during the CURRENT reporting period 2021

Funds of the Charity	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
General Unrestricted Fund	5,974	144,041	145,447	11,932	16,500
Endowment Capital Fund	492,446			(11,932)	480,514
Restricted Funds					-
Members Hardship Fund	683	2,981			3,664
Catalyst and Ministry Facilities	5,782		-		5,782
The Hub Community Project	4,772	416	43		5,145
Mission Support	100				100
Total Restricted	**11,337**	**3,397**	**43**	**-**	**14,691**
Total Funds	**509,757**	**147,438**	**145,490**	**-**	**511,705**

8.2 Details of All Funds with movements during the PREVIOUS reporting period 2020

Funds of the Charity	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
General Unrestricted Fund	16,559	181,412	194,467	1,635	5,139
Endowment Capital Fund	494,701			(2,255)	492,446
Restricted Funds					
Members Hardship Fund	1,435	83	835	-	683
Catalyst and Ministry Facilities	5,290	11,830	10,503	-	6,617
Events	304		326	22	-
Newday Youth Festival	245	1,895	2,738	598	-
The Hub Community Project	3,119	4,707	3,054	-	4,772
Catalyst Festival		560	560	-	-
Mission Support		100	-	-	100
Total Restricted	**10,393**	**19,175**	**18,016**	**620**	**12,172**
Total Funds	**521,653**	**200,587**	**212,483**	**-**	**509,757**

8.3 Transfers between funds in the CURRENT reporting period 2021

Transfer reason	Amount £	From Fund	To Fund
NFA movements in the year	11,932	Unrestricted	Endowment