

Open Door Church (Kettering)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Company: 8004090

Charity: 1147542



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OPEN DOOR CHURCH, KETTERING
TRUSTEES' ANNUAL REPORT and FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2021



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. |

**OPEN DOOR CHURCH, KETTERING
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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

Open Door Church, Kettering



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:

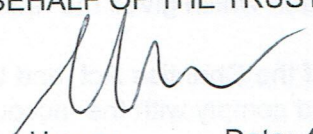
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements 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 31 March 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.

A handwritten signature in black ink, appearing to read "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	120,361	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

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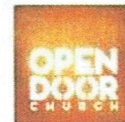
8. CHARITY FUNDS

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

