

OPEN DOORS NETWORK

England & Wales · Charity number 1160706

Details

Status Registered

Legal form CIO

Registered 2015-03-02

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

Contact

Address The Old Ambulance Station
Speldhurst Road
Tunbridge Wells
Kent
TN4 0JA

Phone 01892687050

Email kate@newlifechurchonline.co.uk

Website www.newlifechurchonline.co.uk

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE ETHOS STATEMENT IN TUNBRIDGE WELLS AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: Open Doors Network is a Christian Church in Southborough, Tunbridge Wells. The charity's activities include main worship services, prayer and bible study, periodic evangelistical meetings, outreach activities such as healing on the streets and Go teams based on a variety of different activities to serve the community, weekly youth and children's groups and gifts to missionaries.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£365,577	£380,768	-	-
2024-08-31	£492,368	£522,475	-	-
2023-08-31	£325,457	£331,346	-	-
2022-08-31	£342,802	£315,311	-	-
2021-08-31	£258,174	£242,130	-	-

Trustees

Name	Role	Appointed
Antony Darnell		2019-07-19
DAVID ROY KING		2015-03-02
Graham Johnston		2025-04-04
Kathryn Emily Green		2015-03-02
MERJA-LIISA TELLERVO WICKHAM		2015-03-02
PHILIP ROY WATSON		2015-03-02
Richard John Berkley		2015-03-02
Stephen William McVeigh		2015-03-02
VICTORIA ANNE ROSS		2015-03-02

OPEN DOORS NETWORK

England & Wales - Charity number 1160706

Accounts

Charity registration number: 1160706

Open Doors Network

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
London
SE3 0RB

Open Doors Network

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 21

Open Doors Network

Reference and Administrative Details

Trustees	Richard Berkley Antony Darnell Kathryn Green David King Stephen McVeigh Victoria Ross Philip Watson Merja-Liisa Wickham Joseph Robinson Graham Johnston
Charity Registration Number	1160706
Principal Office	The Old Ambulance Station Speldhurst Road Tunbridge Wells Kent T4 0JA
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath London SE3 0RB

Open Doors Network

Trustees' Report

The trustees present their report and accounts for the year ended 31 August 2025. The charity operates a Christian Church under the name of New Life Church.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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 from 1 January 2019)

Objectives and activities

The objectives of the Charity Incorporated Organisation (CIO) are for the public benefit, to advance the Christian faith in accordance with the Ethos Statement of New Life Church in Tunbridge Wells and such other parts of the UK and the world as the charity trustees may from time to time decide. The ethos statement is to be found in the constitution of the CIO.

New Life Church exists to commit itself to serve the Gospel of Jesus Christ through members' individual lifestyle, through discipleship groups and through activities, much of them at the Church Centre. The activities include: - meeting in life groups to share, pray and encourage one another; worshipping together and being taught from the Bible; sharing about Jesus with our colleagues, neighbours and friends; contributing financially to those in Christian ministry; taking part in various Church-based enterprises to draw in unchurched people to hear the Gospel; and in various ways serving those in need.

The Church operates primarily, but not exclusively, within the Tunbridge Wells area. During the report period, the Church employed two full-time pastors, David King and Steve McVeigh. The church also employed Kate Green as Treasurer in a part time role, and three other employees who cover part time administration, cleaning and buildings facilities manager.

The trustees have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in the communities local to the church fellowship.

A large amount of the work of the Church is carried out by individual members in their work and home situations, living out their Christian faith by word and deed. Much is done privately without recognition, and the hours and value of that time cannot be quantified.

Achievements and performance

During this last financial year, we saw our Sunday morning meetings continue to be well attended in person and our live stream continues which is now an ongoing feature of a Sunday morning, we saw regular viewers able to join us, if not in person. We have continued to see an increase in attendance, of visitors being welcomed on a regular basis, and have been greatly encouraged with new families and individuals joining our fellowship, particularly with many different nationalities. We were able to celebrate an 'International Sunday' with a plethora of cultures and languages amongst us.

Open Doors Network

Trustees' Report (continued)

The Gatehouse as an expression of New Life Church at the old Calvary Church building in central Tunbridge Wells, was subject to flooding in February 2021 and much of the building was damaged. We were delighted to be able to complete the renovations in the later half of the last financial year and have been able to make use of this space once again. We have seen a weekly probation group make use of this, and monthly prayer and worship nights seeing many gathered for a powerful envisioning time together. Plans are in full flow for a new group helping those in our community battling mental issues and a Tunbridge Wells Churches week of prayer event to take place in the next financial year. All this is happening, whilst we continue to further develop ideas on the best use of the building.

Lunch & Chat takes place monthly where we see members of the church and community meet for lunch, and Coffee and Chat happens weekly to encourage consistency and community. Numbers in both these settings have seen increase through the last year and provide a highlight of connection for many in their week.

We welcomed two students who were resident with us taking a course called ID (Intentional Discipleship) during which time they served the church during the year within the various ministries and took part in regional training sessions to further their theological study.

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Legacy Youth at New Life enjoyed bi-weekly gatherings and social events and has continued to see growth over this year. We have been able to welcome some new team leaders in the last year allowing us to serve the increasing youth work well. Legacy Youth attended Newday, a large-scale youth event to build on and further their faith, with thousands of young people gathering to worship and hear teaching and enjoyed camping together in Norwich Showground in August. This proved to be a very significant time for many of our young people.

We welcomed two students who were resident with us taking a course called ID (Intentional Discipleship) during which time they served the church during the year within the various ministries and took part in regional training sessions to further their theological study.

Sozo, a ministry for restoring relationships with God, continues to be popular and effective bearing good fruit. It served mainly, though not exclusively those outside of New Life Church from other congregations around the UK where this ministry is known and has become popular and sought after.

Within the children's work, we have seen a significant increase of children in the church on a Sunday morning who belong to a group called Explorers (Age 6-11) and Discovers (Age 3-5). Alongside these groups we continue to run a creche on a Sunday morning catering for the under 3's in the church. During the year as part of the children's work, we have been able to continue to run a successful Easter Holiday club following the success of last year, which took place over 3 mornings. The theme was Ask, Seek, Knock and we unpacked different bible stories as we lead up to the Easter Story on the final morning and all involving games, craft and teachings. There was approximately 25 children of primary school age who attended this from the local community.

Open Doors Network

Trustees' Report (continued)

Life Groups now meet 3 weeks out of 4 for fellowship, prayer, bible study, and mutual encouragement. We have been able to place new members in these Life Groups and have seen growth here. We have also started a Life Group purely for new members and those who have come from our Alpha course which is a doorway to other groups.

We continue to hold a family meeting on the 2nd week of the month to gather the church altogether midweek.

E4T's (Triplets) have been ongoing and well received to encourage further growth in the area of discipleship. These more personal groups meet a minimum of once a month to help sharpen and encourage one another as disciples of Christ. It continues to be very encouraging as more triplets are formed.

During the last financial year, we ran 3 very successful alpha courses for all those wishing to explore the Christian faith. We had between 5-8 guests on each course. The Alpha prayer team continued to support each course with approximately 20 members praying on a weekly basis. We have seen success with people on the course feeling welcomed, encouraged, and supported. Some of whom will be baptised and added to our family.

During the last financial year, we baptised four young men who have all come through the youth work at New Life Church. Alongside this we have seen much fruit from our alpha courses and plans are forming for several of our alpha guests to get baptised in the next financial year.

We have been able to continue our early morning prayer meeting on zoom. We have an average of 10-12 joining together on a Tuesday, Wednesday and Thursday morning for 30 minutes of prayer at the start of the day. This alongside prayer night's and our regular (three times a year) week of prayer & fasting have been a significant source of encouragement this year. All of these will continue through the next financial year.

During this financial year David King has been away for 9 months to help lead and strengthen a church in Lowestoft alongside his wife Trisha, so he was not directly involved in any mission trips or prayer trips that had been taking place in former years.

However, we were also able to send teams on a prayer and mission trips to a church in Aydin, Turkey and Lowestoft where our aim was to bless and encourage them as a team from New Life Church.

We have again hosted the RM LEAD Training 'Big Weekend' over the February half term weekend; we welcomed all 100 leadership training students to our building for 3 days of training and had a wonderful Sunday morning as they joined our regular morning service. This will be repeated in the next financial year.

We continued to hire of parts of the Church Centre to various outside groups which not only raised finance for the church but has led to greater community awareness and evangelistic opportunity.

At the end of the financial year, we felt strongly to employ a Family and Community Outreach worker, Alice Luke, who will be working within the community to draw people into the church, show compassion and help those in need. New ministries have potential to be started here which we look forward to in the next financial year.

There continues to be town-wide involvement within New Life Church in ministries such as Street Pastors and Debt Advice, alongside our relationship being built with Christ Church, Southborough through our Children's work and with the new Family and Community Outreach worker in the aim to unite in the churches and surrounding community.

Open Doors Network

Trustees' Report (continued)

Financial review

The trustees report a deficit for the year of 28,405 (2024- 27,829) on unrestricted funds including designated funds and depreciation but before transfers. All of the church assets were employed in pursuing the charitable objects of the church. More detailed information is set out on the following pages.

It is the policy of the charity that unrestricted funds which have not been included as fixed assets should be maintained at a level equivalent to between three and six months' expenditure excluding depreciation. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Three months' general fund expenditure, excluding depreciation, amounted to approximately 75,000 and unrestricted reserves excluding designated funds held as current assets and liabilities at the end of the year were 116,420.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established as a Charitable Incorporated Organisation ("CIO") on 2 March 2015

The trustees who served during the year and up to the date of signature of the financial statements were:

Richard Berkley

Antony Darnell

Kathryn Green

Graham Johnston

David King

Stephen McVeigh

Jospeh Robinson

Victoria Ross

Philip Watson

Merja-Liisa Wickham

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, unless the charity trustees decide otherwise every trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees would be chosen from amongst Church members of integrity and leadership ability and who also share the same values and vision. On being appointed, new Trustees will work alongside existing Trustees to gain an understanding of the role that they have undertaken.

Elders are appointed by existing Elders. Five elders, David King (pastor), Steve McVeigh (pastor), Richard Berkley, Tony Darnell and Graham Johnston comprise the leadership team. The Leadership Team shares the responsibility for leadership and day-to-day management of the Church, and appoints and supports others in the leadership of discipleship groups, ministry teams, etc.

Open Doors Network

Trustees' Report (continued)

Open Doors Network operates as New Life Church and is associated with Relational Mission part of Newfrontiers and is a member of the Evangelical Alliance. It is also actively involved in the Tunbridge Wells Fellowship of Evangelicals and Churches Together for Tunbridge Wells. None of these bodies has any control over the operation of the Church or its financial affairs.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 9/1/26 and signed on its behalf by:



.....
Philip Watson
Trustee

Open Doors Network

Independent Examiner's Report to the trustees of Open Doors Network

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of Open Doors Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Open Doors Network's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since Open Doors Network's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Open Doors Network as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Open Doors Network

Independent Examiner's Report to the trustees of Open Doors Network (continued)



Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
London
SE3 0RB

Date: 13/1/21

Open Doors Network

Statement of Financial Activities for the Year Ended 31 August 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:							
Donations and legacies	3	295,253	43,265	338,518	322,376	30,955	353,331
Charitable activities	4	25,041	-	25,041	43,166	-	43,166
Investment income	5	2,018	-	2,018	1,563	-	1,563
Other income	6	-	-	-	94,308	-	94,308
Total income		322,312	43,265	365,577	461,413	30,955	492,368
Expenditure on:							
Charitable activities	7	(351,757)	(29,011)	(380,768)	(489,242)	(33,233)	(522,475)
Total expenditure		(351,757)	(29,011)	(380,768)	(489,242)	(33,233)	(522,475)
Net (expenditure)/income		(29,445)	14,254	(15,191)	(27,829)	(2,278)	(30,107)
Gross transfers between funds		1,040	(1,040)	-	345	(345)	-
Net movement in funds		(28,405)	13,214	(15,191)	(27,484)	(2,623)	(30,107)
Reconciliation of funds							
Total funds brought forward		1,218,786	9,724	1,228,510	1,246,270	12,347	1,258,617
Total funds carried forward	19	1,190,381	22,938	1,213,319	1,218,786	9,724	1,228,510

All of the charity's activities derive from continuing operations during the above two periods.

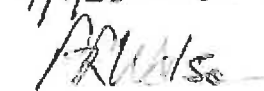
The funds breakdown for 2024 is shown in note 19.

The notes on pages 11 to 21 form an integral part of these financial statements.
Page 9

Open Doors Network
(Registration number: 1160706)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	1,066,056	1,071,239
Current assets			
Debtors	15	14,874	19,263
Cash at bank and in hand		<u>137,532</u>	<u>143,199</u>
		152,406	162,462
Creditors: Amounts falling due within one year	16	<u>(5,143)</u>	<u>(5,191)</u>
Net current assets		<u>147,263</u>	<u>157,271</u>
Net assets		<u>1,213,319</u>	<u>1,228,510</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		22,938	9,724
Unrestricted income funds			
Unrestricted funds		<u>1,190,381</u>	<u>1,218,786</u>
Total funds	19	<u>1,213,319</u>	<u>1,228,510</u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 9/11/26 and signed on their behalf by:



.....
Philip Watson
Trustee

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

The Old Ambulance Station
Speldhurst Road
Tunbridge Wells
T4 0JA

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Open Doors Network meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

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

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land & buildings	50 years (building only)
Fixtures & fittings	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

3 Income from donations and legacies

	Total 2025 £	Total 2024 £
Donations and legacies;		
Donations from individuals	284,907	299,116
Gift aid reclaimed	53,611	54,215
	<u>338,518</u>	<u>353,331</u>

4 Income from charitable activities

	Total 2025 £	Total 2024 £
Charitable activities and events	8,079	25,693
Rental income	16,962	17,473
	<u>25,041</u>	<u>43,166</u>

5 Investment income

	Total 2025 £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,018	1,563
	<u>2,018</u>	<u>1,563</u>

6 Other income

	Total 2025 £	Total 2024 £
Insurance claim	-	94,308
	<u>-</u>	<u>94,308</u>

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

7 Expenditure on charitable activities

	Note	Total 2025 £	Total 2024 £
Staff training and conferences		4,730	6,306
Utilities and insurance		24,482	19,754
Repairs and renewals		54,572	189,184
Other church ministry and events		5,647	26,959
Depreciation		22,752	19,849
Visiting speakers		450	500
Youth and childrens activities		10,098	10,213
Evangelism and outreach		17,223	16,084
Other church costs		5,364	7,319
Pastoral and staff expenses		3,487	4,957
Grant funding of activities	9	49,916	48,395
Staff costs	11	139,964	136,576
Support costs	8	42,083	36,379
		<u>380,768</u>	<u>522,475</u>

8 Analysis of governance and support costs

Support costs

	Total 2025 £	Total 2024 £
Staff costs	30,775	28,435
(Profit)/loss on disposal of tangible fixed assets	-	(417)
Office expenses	8,526	5,672
Independent examiner's fee	2,508	2,412
Bank charges	274	277
	<u>42,083</u>	<u>36,379</u>

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

9 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2025	2024	2025	2024
	£	£	£	£
Analysis				
Pioneer Mission	3,150	3,150	-	-
Relational Mission	6,200	4,500	-	-
People International	9,000	2,700	-	-
Fundcja Light House Community	317	8,100	-	-
Stewardship Services	6,497	7,865	-	-
Evangelical Pentecostal Church of Ploce, Croatia	-	5,662	-	-
Revelation Church	1,350	1,350	-	-
Less than £1,000	295	380	-	-
Grants to individuals	-	-	6,730	1,980
Church of the Living God, Ukraine	9,077	12,708	-	-
Mayerjane Trust	1,300	-	-	-
Aydin Church	6,000	-	-	-
	<u>43,186</u>	<u>46,415</u>	<u>6,730</u>	<u>1,980</u>

10 Trustees remuneration and expenses

In accordance with provisions in the governing document, during the year David King received remuneration for his pastoral services of £59,950 (2024: £58,194) and pension contributions of £5,995 (2024: £5,819).

Stephen McVeigh received remuneration for his pastoral services of £59,950 (2024: £58,194) and pension contributions of £5,995 (2024: £5,819).

Kathryn Green received remuneration for her administrative services of £7,136 (2024: £6,605) and pension contributions of £713 (2024: £661).

Corinne McVeigh received remuneration for her administrative services of £581 (2024: £nil) and pension contributions of £58 (2024: £nil).

During the year six trustees incurred expenses totalling £6,053 (2024: £13,256) for travelling, subsistence, training and pastoral expenses which were all incurred in performance of duties as employees or volunteers for the charity and not as trustees.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	147,876	142,238
Social security costs	8,075	8,551
Pension costs	14,788	14,222
	<u>170,739</u>	<u>165,011</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Pastoral	2	2
Administrative	5	4
	<u>7</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £139,957 (2024 - £136,575).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Pension and other schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £14,788 (2024: £14,222).

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2024	1,366,418	74,969	1,441,387
Additions	-	17,569	17,569
At 31 August 2025	<u>1,366,418</u>	<u>92,538</u>	<u>1,458,956</u>
Depreciation			
At 1 September 2024	304,698	65,450	370,148
Charge for the year	13,664	9,088	22,752
At 31 August 2025	<u>318,362</u>	<u>74,538</u>	<u>392,900</u>
Net book value			
At 31 August 2025	<u>1,048,056</u>	<u>18,000</u>	<u>1,066,056</u>
At 31 August 2024	<u>1,061,720</u>	<u>9,519</u>	<u>1,071,239</u>

15 Debtors

	2025 £	2024 £
Prepayments	400	4,278
Other debtors	14,474	14,985
	<u>14,874</u>	<u>19,263</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	4,423	5,076
Deferred income	720	115
	<u>5,143</u>	<u>5,191</u>

17 Commitments

Operating lease commitments

The merged charity leases one property. No rental payments are due under the terms of the lease expiring on 22 June 2092. Maintenance and insurance costs remain the responsibility of the charity.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

18 Related party transactions

During the year the charity made the following related party transactions:

During the year donations of £110,471 (2024: £87,126) were received from trustees and related parties. There was a total of £6,053 (2024: £13,256) of trustees expenses.

19 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
Unrestricted funds	<u>1,212,243</u>	<u>322,183</u>	<u>(348,490)</u>	<u>(3,460)</u>	<u>1,182,476</u>
<i>Designated</i>					
Discretionary hardship fund	4,672	-	(172)	500	5,000
Mission fund	<u>1,871</u>	<u>129</u>	<u>(3,095)</u>	<u>4,000</u>	<u>2,905</u>
	<u>6,543</u>	<u>129</u>	<u>(3,267)</u>	<u>4,500</u>	<u>7,905</u>
Total unrestricted funds	<u>1,218,786</u>	<u>322,312</u>	<u>(351,757)</u>	<u>1,040</u>	<u>1,190,381</u>
Restricted funds					
Special collections and events	630	23,025	(23,377)	-	278
Timothy fund	4,111	-	(709)	-	3,402
Hardship fund	328	-	(328)	-	-
Lighthouse community	-	2,700	(2,700)	-	-
Reillys (via Stewardship)	-	1,540	(1,540)	-	-
Ministry gifts for members	4,655	-	-	(40)	4,615
Good Neighbour	-	15,750	(57)	(1,000)	14,693
Mayenjane Trust Foundation	-	250	(300)	-	(50)
	<u>9,724</u>	<u>43,265</u>	<u>(29,011)</u>	<u>(1,040)</u>	<u>22,938</u>
Total funds	<u>1,228,510</u>	<u>365,577</u>	<u>(380,768)</u>	<u>-</u>	<u>1,213,319</u>

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds	<u>1,156,072</u>	<u>362,796</u>	<u>(302,955)</u>	<u>(3,670)</u>	<u>1,212,243</u>
Designated					
Discretionary hardship fund	4,172	-	-	500	4,672
Repair fund	86,026	94,708	(180,249)	(485)	-
Mission fund	-	3,909	(6,038)	4,000	1,871
	<u>90,198</u>	<u>98,617</u>	<u>(186,287)</u>	<u>4,015</u>	<u>6,543</u>
Total unrestricted funds	<u>1,246,270</u>	<u>461,413</u>	<u>(489,242)</u>	<u>345</u>	<u>1,218,786</u>
Restricted funds					
Special collections and events	585	26,895	(26,850)	-	630
Timothy fund	4,111	-	-	-	4,111
Hardship fund	828	-	(500)	-	328
Mission fund	1,823	-	(1,823)	-	-
Building fund	-	2,380	(2,380)	-	-
Reilly's fund	-	1,680	(1,680)	-	-
Ministry gifts to members	5,000	-	-	(345)	4,655
	<u>12,347</u>	<u>30,955</u>	<u>(33,233)</u>	<u>(345)</u>	<u>9,724</u>
Total funds	<u>1,258,617</u>	<u>492,368</u>	<u>(522,475)</u>	<u>-</u>	<u>1,228,510</u>

The specific purposes for which the funds are to be applied are as follows:

The Discretionary hardship fund is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

The repair fund is maintained to hold monies set aside to help with future repairs to church property

Special collections and events - this relates to a variety of special collections taken by the church including money raised for the support of overseas workers and specific events run from time to time by the church.

Timothy fund - this is to finance the salary of trainee pastors.

Hardship fund - this is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

Mission fund - used to cover mission trips and support of others working in missions.

Reilly's fund - is for the support of church leaders in a church plant in Gdansk, Poland.

Mayenjane Trust Foundation - Gift to charitable organisation via individuals who donate to this trust so that donations can be gift aided and passed on.

Good Neighbour - Transferred from closing charity 'Good Neighbour Network' with objectives similar. Spending needs to be in line with same objectives

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

Transfers during the year:

- Ministry Gifts £40. This was transferred to pay for a children's weekend away for a church member who had financial difficulties
- Good Neighbour – This amount of £1000 was agreed to be transferred annually to unrestricted church funds to cover utilities and use of building for Lunch and Chat group which have the same charitable objectives as the Good Neighbour charity where the original donation came from. (This will be the case every year)
- Discretionary Hardship Fund – It is agreed by the trustees to ensure this is topped up to £5000 ready for the new financial year.
- Mission Fund – Money is transferred from our unrestricted fund to increase the Mission Fund to allow for Mission work to be carried out during the year, keeping it separate from main funds. The transfer makes up a proportion of our objective to give 10% of our income away each year.

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated	funds	31 August
	£	£	£	2025
Tangible fixed assets	1,066,056	-	-	1,066,056
Current assets	121,563	7,905	22,938	152,406
Current liabilities	(5,143)	-	-	(5,143)
Total net assets	1,182,476	7,905	22,938	1,213,319

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated	funds	31 August
	£	£	£	2024
Tangible fixed assets	1,071,239	-	-	1,071,239
Current assets	146,195	6,543	9,724	162,462
Current liabilities	(5,191)	-	-	(5,191)
Total net assets	1,212,243	6,543	9,724	1,228,510

OPEN DOORS NETWORK

England & Wales - Charity number 1160706

Accounts

Charity registration number: 1160706

Open Doors Network

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
London
SE3 0RB

Open Doors Network

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 21

Open Doors Network

Reference and Administrative Details

Trustees	Richard Berkley Antony Darnell Kathryn Green David King Stephen McVeigh Victoria Ross Phillip Watson Merja-Liisa Wickham Joseph Robinson
Charity Registration Number	1160706
Principal Office	The Old Ambulance Station Speldhurst Road Tunbridge Wells Kent T4 0JA
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath London SE3 0RB

Open Doors Network

Trustees' Report

The trustees present their report and accounts for the year ended 31 August 2024. The charity operates a Christian Church under the name of New Life Church.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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 from 1 January 2019)

Objectives and Activities

The objectives of the CIO are for the public benefit, to advance the Christian faith in accordance with the Ethos Statement of New Life Church in Tunbridge Wells and such other parts of the UK and the world as the charity trustees may from time to time decide. The ethos statement is to be found in the constitution of the CIO.

New Life Church exists to commit itself to serve the Gospel of Jesus Christ through members' individual lifestyle, through discipleship groups and through activities, much of them at the Church Centre. The activities include: - meeting in life groups to share, pray and encourage one another; worshipping together and being taught from the Bible; sharing about Jesus with our colleagues, neighbours and friends; contributing financially to those in Christian ministry; taking part in various Church-based enterprises to draw in unchurched people to hear the Gospel; and in various ways serving those in need.

The Church operates primarily, but not exclusively, within the Tunbridge Wells area. During the report period, the Church employed two full-time pastors, David King and Steve McVeigh. The church also employed Kate Green as Treasurer in a part time role, and three other employees who cover part time administration, cleaning and buildings facilities manager.

The trustees have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in the communities local to the church fellowship.

A large amount of the work of the Church is carried out by individual members in their work and home situations, living out their Christian faith by word and deed. Much is done privately without recognition, and the hours and value of that time cannot be quantified.

Achievements and Performance

During this last financial year, we saw our Sunday morning meetings continue to be well attended in person and our live stream continues which is now an ongoing feature of a Sunday morning where we saw regular viewers able to join us, if not in person. We have continued to see an increase in attendance, of visitors being welcomed on a regular basis, and have been greatly encouraged with new families and individuals joining our fellowship, particularly with many different nationalities. We were able to celebrate an 'International Sunday' with many cultures and languages amongst us.

The Gatehouse as an expression of New Life Church at the old Calvary Church building in central Tunbridge Wells, was subject to flooding in February 2021 and much of the building was damaged. We were delighted to be able to complete the renovations in the latter half of the year and will be in discussions for what we will be using it for in the following year.

Lunch & Chat takes place monthly where we see members of the church and community meet for lunch and Coffee and Chat happens weekly to encourage consistency and community. Numbers in both these settings have seen increase through the last year and provide a highlight of connection for many in their week.

Open Doors Network

Trustees' Report (continued)

Legacy Youth at New Life enjoyed bi-weekly gatherings and social events and has continued to see growth over this year. We have been able to welcome some new team leaders in the last year allowing us to serve the increasing youth work well. Legacy Youth attended Newday, a large-scale youth event to build on and further their faith, with thousands of young people gathering to worship and hear teaching and enjoyed camping together in Norwich Showground in August. This proved to be a very significant time for many of our young people.

Sozo (a ministry for restoring relationships with God) which mostly aim to serve people from outside the Church continues to be popular and effective bearing good fruit. It served mainly those outside of the church from other congregations around the UK where this ministry is known and has become popular and sought after.

Within the children's work, we have seen a significant increase of children in the church on a Sunday morning who belong to a group called Explorers. Alongside Explorers we continue to run a creche on a Sunday morning catering for the under 4's in the church. During the year as part of the children's work, we have been able to put on a Light Party which took place as an alternative Halloween gathering, which saw many from the community bring their children to, hearing the good news of Jesus being the light of the world. This took place in collaboration, and was hosted by, Christ Church, Southborough. We did not hold the Easter holiday club this year but are hoping to carry this on in the next financial year.

Life Groups meet 3 weeks out of 4 for fellowship, bible study, and mutual encouragement. We have been able to place new members in these Life Groups and have seen growth here. We have also started a Life Group purely for new members and those who have come from our Alpha course which is a doorway to other groups. We hold 'in person' prayer nights on the 2nd week of the month which encourage the church to meet as a family for important topics to pray into together.

E4T's (Triplets) have been ongoing and well received to encourage further growth in the area of discipleship. These more personal groups meet a minimum of once a month to help sharpen and encourage one another as disciples of Christ. It continues to be very encouraging as more triplets are formed.

During the last financial year, we ran 3 successful alpha courses for all those wishing to explore the Christian faith. We had between 2-5 guests on each course. The Alpha prayer team continued to support each course with approximately 20 members praying on a weekly basis. We are aiming to run Alpha consistently 3 times per year and are currently running a new course in the new financial year

We have been able to continue our early morning prayer meeting on zoom. We have an average of 10-12 joining together on a Tuesday, Wednesday and Thursday morning for 30 minutes of prayer at the start of the day. This alongside the prayer night and our regular (three times a year) week of prayer & fasting have been a significant source of encouragement this year. All of these will continue through the next financial year.

During this financial year David King has been able to travel on mission work through organisations such as The Lighthouse Community based in Eastern Europe amongst others. We have been able to maintain strong links with a number of these churches and we are thrilled to see David's involvement increase significantly, bringing encouragement and teaching to individuals, church plants and established church settings. We were also able to send teams on prayer and mission trips to churches in Poland and Albania, where our aim was to bless and encourage them as a team from New Life Church.

Open Doors Network

Trustees' Report (continued)

As part of the Relational Mission (family of churches we are part of) leadership training programme we have been a 'regional hub' for the training. This meant that on 4 Saturdays during the financial year we hosted the regional training in our Southborough building. Over the February half term weekend, we welcomed all 100 leadership training students to our building for 3 days of training and had a wonderful Sunday morning as they joined our regular morning service. This will be repeated once again in the next financial year.

We continued to hire out parts of the Church Centre to various outside groups which not only raised finance for the church but has led to greater community awareness and evangelistic opportunity.

There continues to be town-wide involvement within New Life Church in ministries such as Street Pastors and Debt Advice, alongside our relationship being built with Christ Church, Southborough through our Children's work in the aim to unite in the churches and surrounding community

Financial Review

The trustees report a deficit for the year of £27,829 (2023- deficit of £3,367) on unrestricted funds including designated funds but before transfers. All of the church assets were employed in pursuing the charitable objects of the church. More detailed information is set out on the following pages

It is the policy of the charity that unrestricted funds which have not been included as fixed assets should be maintained at a level equivalent to between three and six months' expenditure excluding depreciation. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Three months' general fund expenditure, excluding depreciation, amounted to approximately £71,000 and unrestricted reserves excluding designated funds held as current assets at the end of the year were £146,195.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established as a Charitable Incorporated Organisation ("CIO") on 2 March 2015

The trustees who served during the year and up to the date of signature of the financial statements were:

Richard Berkley

Kathryn Green

David King

Stephen McVeigh

Victoria Ross

Philip Watson

Merja-Lisa Wickham

Antony Darnell

Joseph Robinson

Open Doors Network

Trustees' Report (continued)

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, unless the charity trustees decide otherwise every trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees would be chosen from amongst Church members of integrity and leadership ability and who also share the same values and vision. On being appointed, new Trustees will work alongside existing Trustees to gain an understanding of the role that they have undertaken.

Elders are appointed by existing Elders. Four elders, David King (pastor), Steve McVeigh (pastor), Richard Berkley and Tony Darnell comprise the leadership team. The Leadership Team shares the responsibility for leadership and day-to-day management of the Church, and appoints and supports others in the leadership of discipleship groups, ministry teams, etc

Open Doors Network operates as New Life Church and is associated with Relational Mission part of NewFrontiers and is a member of the Evangelical Alliance. It is also actively involved in the Tunbridge Wells Fellowship of Evangelicals and Churches Together for Tunbridge Wells. None of these bodies has any control over the operation of the Church or its financial affairs.

Reference and administrative information is provided on the page following the cover sheet.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 that the charity will continue in business.


The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Open Doors Network

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 7/1/25 and signed on its behalf by:



Philip Watson
Trustee

Open Doors Network

Independent Examiner's Report to the trustees of Open Doors Network

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of Open Doors Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Open Doors Network's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since Open Doors Network's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Open Doors Network as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Open Doors Network

Independent Examiner's Report to the trustees of Open Doors Network (continued)



.....
Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
London
SE3 ORB

Date:..... 7/1/25

Open Doors Network

Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:							
Donations and legacies	3	322,176	31,155	353,331	271,315	22,627	293,942
Charitable activities	4	39,457	3,709	43,166	26,665	3,965	30,630
Investment income	5	1,563	-	1,563	885	-	885
Other income	6	94,308	-	94,308	-	-	-
Total income		457,504	34,864	492,368	298,865	26,592	325,457
Expenditure on:							
Charitable activities	7	(483,204)	(39,271)	(522,475)	(302,232)	(29,114)	(331,346)
Total expenditure		(483,204)	(39,271)	(522,475)	(302,232)	(29,114)	(331,346)
Net expenditure		(25,700)	(4,407)	(30,107)	(3,367)	(2,522)	(5,889)
Gross transfers between funds		(3,655)	3,655	-	(2,998)	2,998	-
Net movement in funds		(29,355)	(752)	(30,107)	(6,365)	476	(5,889)
Reconciliation of funds							
Total funds brought forward		1,246,270	12,347	1,258,617	1,252,635	11,871	1,264,506
Total funds carried forward	19	1,216,915	11,595	1,228,510	1,246,270	12,347	1,258,617

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 19.


The notes on pages 11 to 21 form an integral part of these financial statements.
Page 9

Open Doors Network

(Registration number: 1160706)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	1,071,239	1,088,422
Current assets			
Debtors	15	19,263	17,849
Cash at bank and in hand		<u>143,199</u>	<u>157,827</u>
		162,462	175,676
Creditors: Amounts falling due within one year	16	<u>(5,191)</u>	<u>(5,481)</u>
Net current assets		<u>157,271</u>	<u>170,195</u>
Net assets		<u><u>1,228,510</u></u>	<u><u>1,258,617</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		11,595	12,347
Unrestricted income funds			
Unrestricted funds		<u>1,216,915</u>	<u>1,246,270</u>
Total funds	19	<u><u>1,228,510</u></u>	<u><u>1,258,617</u></u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 7/11/25 and signed on their behalf by:


 Philip Watson
 Trustee

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

The Old Ambulance Station
Speldhurst Road
Tunbridge Wells
T4 0JA

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Open Doors Network meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

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

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land & buildings	50 years (building only)
Fixtures & fittings	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

3 Income from donations and legacies

	Total 2024 £	Total 2023 £
Donations and legacies;		
Donations from individuals	299,116	248,556
Gift aid reclaimed	54,215	45,386
	353,331	293,942

4 Income from charitable activities

	Total 2024 £	Total 2023 £
Charitable activities and events	25,692	12,584
Rental income	17,474	18,046
	43,166	30,630

5 Investment income

	Total 2024 £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,563	885

6 Other income

	Unrestricted funds Designated £	Total 2024 £
Insurance claim	94,308	94,308

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

7 Expenditure on charitable activities

	Note	Total 2024 £	Total 2023 £
Staff training and conferences		6,306	4,820
Utilities and insurance		19,754	17,324
Repairs and renewals		189,184	45,091
Other church ministry and events		26,959	13,149
Depreciation		19,849	19,638
Visiting speakers		500	250
Youth and childrens activities		10,213	9,253
Evangelism and outreach		16,084	18,745
Other church costs		7,319	2,463
Pastoral and staff expenses		4,957	2,879
Grant funding of activities	9	48,395	37,463
Staff costs	11	136,576	127,430
Support costs	8	36,379	32,841
		<u>522,475</u>	<u>331,346</u>

8 Analysis of governance and support costs

Support costs	Total 2024 £	Total 2023 £
Staff costs	28,435	26,682
(Profit)/loss on disposal of tangible fixed assets	(417)	-
Office expenses	5,672	3,662
Independent examiner's fee	2,412	2,340
Bank charges	277	157
	<u>36,379</u>	<u>32,841</u>

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

9 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2024	2023	2024	2023
	£	£	£	£
Analysis				
Pioneer Mission	3,150	3,150	-	-
Relational Mission	4,500	4,500	-	-
People International	2,700	2,700	-	-
Fundoja Light House Community	8,100	9,186	-	-
Cornerstone City Church	-	3,062	-	-
Stewardship Services	7,865	1,163	-	-
Evangelical	5,662	-	-	-
Stepping Stone Charitable Trust	-	3,333	-	-
Reilly's	-	5,519	-	-
Revelation Church	1,350	1,350	-	-
Less than £1,000	380	280	-	-
Grants to individuals	-	-	1,980	3,221
Church of the living	12,708	-	-	-
	<u>46,415</u>	<u>34,243</u>	<u>1,980</u>	<u>3,221</u>

10 Trustees remuneration and expenses

In accordance with provisions in the governing document, during the year David King received remuneration for his pastoral services of £58,194 (2023: £54,427) and pension contributions of £5,819 (2023: £5,443).

Stephen McVeigh received remuneration for his pastoral services of £58,194 (2023: £54,427) and pension contributions of £5,819 (2023: £5,443).

Kathryn Green received remuneration for her administrative services of £6,605 (2023: £6,113) and pension contributions of £611 (2023: £661).

During the year six trustees incurred expenses totalling £13,256 (2023: £11,371) for travelling, subsistence, training and pastoral expenses which were all incurred in performance of duties as employees or volunteers for the charity and not as trustees.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	142,238	133,092
Social security costs	8,551	7,710
Pension costs	14,222	13,310
	<u>165,011</u>	<u>154,112</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Pastoral	2	2
Administrative	4	4
	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £136,575 (2023 - £139,155).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Pension and other schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £13,310 (2022: £12,531).

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2023	1,366,418	74,116	1,440,534
Additions	-	2,666	2,666
Disposals	-	(1,813)	(1,813)
At 31 August 2024	<u>1,366,418</u>	<u>74,969</u>	<u>1,441,387</u>
Depreciation			
At 1 September 2023	291,034	61,078	352,112
Charge for the year	13,664	6,185	19,849
Eliminated on disposals	-	(1,813)	(1,813)
At 31 August 2024	<u>304,698</u>	<u>65,450</u>	<u>370,148</u>
Net book value			
At 31 August 2024	<u>1,061,720</u>	<u>9,519</u>	<u>1,071,239</u>
At 31 August 2023	<u>1,075,384</u>	<u>13,038</u>	<u>1,088,422</u>

15 Debtors

	2024 £	2023 £
Prepayments	4,278	4,199
Other debtors	14,985	13,650
	<u>19,263</u>	<u>17,849</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	5,076	3,513
Deferred income	115	1,968
	<u>5,191</u>	<u>5,481</u>

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

17 Commitments

Operating lease commitments

The merged charity leases one property. No rental payments are due under the terms of the lease expiring on 22 June 2092. Maintenance and insurance costs remain the responsibility of the charity.

18 Related party transactions

During the year the charity made the following related party transactions:

During the year donations of £87,126 (2023: £86,347) were received from trustees and related parties. There was a total of £13,256 (2023: 11,371) of trustees expenses.

19 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds	<u>1,156,072</u>	<u>362,796</u>	<u>(302,955)</u>	<u>(3,670)</u>	<u>1,212,243</u>
<i>Designated</i>					
Discretionary hardship fund	4,172	-	-	500	4,672
Repair fund	86,026	94,708	(180,249)	(485)	-
Mission fund	-	3,909	(6,038)	4,000	1,871
	<u>90,198</u>	<u>98,617</u>	<u>(186,287)</u>	<u>4,015</u>	<u>6,543</u>
Total unrestricted funds	<u>1,246,270</u>	<u>461,413</u>	<u>(489,242)</u>	<u>345</u>	<u>1,218,786</u>
Restricted funds					
Special collections and events	585	26,895	(26,850)	-	630
Timothy fund	4,111	-	-	-	4,111
Hardship fund	828	-	(500)	-	328
Mission fund	1,823	-	(1,823)	-	-
Lighthouse community	-	2,380	(2,380)	-	-
Reillys (via Stewardship)	-	1,680	(1,680)	-	-
Ministry gifts for members	5,000	-	-	(345)	4,655
	<u>12,347</u>	<u>30,955</u>	<u>(33,233)</u>	<u>(345)</u>	<u>9,724</u>
Total funds	<u>1,258,617</u>	<u>492,368</u>	<u>(522,475)</u>	<u>-</u>	<u>1,228,510</u>

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted funds	<u>1,160,892</u>	<u>298,202</u>	<u>(264,516)</u>	<u>(38,506)</u>	<u>1,156,072</u>
<i>Designated</i>					
Discretionary hardship fund	2,912	250	-	1,010	4,172
Repair fund	88,831	413	(37,716)	34,498	86,026
	<u>91,743</u>	<u>663</u>	<u>(37,716)</u>	<u>35,508</u>	<u>90,198</u>
Total unrestricted funds	<u>1,252,635</u>	<u>298,865</u>	<u>(302,232)</u>	<u>(2,998)</u>	<u>1,246,270</u>
Restricted funds					
Special collections and events	3,643	14,750	(17,806)	(2)	585
Timothy fund	4,111	-	-	-	4,111
Hardship fund	1,471	-	(643)	-	828
Mission fund	2,646	5,136	(8,959)	3,000	1,823
Reilly's fund	-	1,706	(1,706)	-	-
Restricted Funds G	-	5,000	-	-	5,000
	<u>11,871</u>	<u>26,592</u>	<u>(29,114)</u>	<u>2,998</u>	<u>12,347</u>
Total funds	<u>1,264,506</u>	<u>325,457</u>	<u>(331,346)</u>	<u>-</u>	<u>1,258,617</u>

The specific purposes for which the funds are to be applied are as follows:

The hardship fund is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

The repair fund is maintained to hold monies set aside to help with future repairs to church property

Special collections and events - this relates to a variety of special collections taken by the church including money raised for the support of overseas workers and specific events run from time to time by the church.

Timothy fund - this is to finance the salary of trainee pastors.

Hardship fund - this is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

Mission fund - used to cover mission trips and support of others working in missions.

Building fund - this represents monies given for use in connection with the church building.

Reilly's fund - is for the support of church leaders in a church plant in Gdansk, Poland.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Transfers:

Water boiler £489 – transferred from The Gatehouse as I wanted it to come from this fund, but as it was an asset it would not not drawn down the balance.

Missions: We transfer £1,000 a quarter this year into our Missions fund to allow money for Mission work by one of our employees (travel costs). It comes from our 'giving out' budget. You'll see £4,000 per year in the budget 23-24.

Boiler fund – We budgeted to save up for new boilers, £12,000 for the year so I transferred £3,000 per quarter

Ministry Gifts to Members – We had a ladies weekend which costs weren't completed covered for and the Ministry gifts fund allows for gifts to members to attend events such as this, so I drew down money to zero the Ladies weekend off.

Boiler fund – I transferred £35K of reserves at year end – This is designated so doesn't need recording

Hardship – The leaders like to have £5000 in the Hardship fund at the start of the year so I topped this up year end and carried it over as £500 had been spent during the year

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 August 2024
	£	£	£	£
Tangible fixed assets	1,071,239	-	-	1,071,239
Current assets	146,195	4,672	11,595	162,462
Current liabilities	(5,191)	-	-	(5,191)
Total net assets	1,212,243	4,672	11,595	1,228,510

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 August 2023
	£	£	£	£
Tangible fixed assets	1,088,422	-	-	1,088,422
Current assets	73,131	90,198	12,347	175,676
Current liabilities	(5,481)	-	-	(5,481)
Total net assets	1,156,072	90,198	12,347	1,258,617

OPEN DOORS NETWORK

England & Wales - Charity number 1160706

Accounts

Charity registration number: 1160706

Open Doors Network

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
London
SE3 0RB

Open Doors Network

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Notes to the Financial Statements	12 to 22

Open Doors Network

Reference and Administrative Details

Trustees	Richard Berkley Antony Darnell Kathryn Green David King Stephen McVeigh Victoria Ross Philip Watson Merja-Liisa Wickham Joseph Robinson
Charity Registration Number	1160706
Principal Office	The Old Ambulance Station Speldhurst Road Tunbridge Wells Kent T4 0JA
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath London SE3 0RB

Open Doors Network

Trustees' Report

The trustees present their report and accounts for the year ended 31 August 2023. The charity operates a Christian Church under the name of New Life Church.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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 from 1 January 2019)

Objectives and activities

The objectives of the CIO are for the public benefit, to advance the Christian faith in accordance with the Ethos Statement of New Life Church in Tunbridge Wells and such other parts of the UK and the world as the charity trustees may from time to time decide. The ethos statement is to be found in the constitution of the CIO.

New Life Church exists to commit itself to serve the Gospel of Jesus Christ through members' individual lifestyle, through discipleship groups and through activities, much of them at the Church Centre. The activities include: - meeting in Life groups to share, pray and encourage one another; worshipping together and being taught from the Bible; sharing about Jesus with our colleagues, neighbours and friends; contributing financially to those in Christian ministry; taking part in various Church-based enterprises to draw in unchurched people to hear the Gospel; and in various ways serving those in need.

The Church operates primarily, but not exclusively, within the Tunbridge Wells area. During the report period, the Church employed two full-time pastors, David King and Steve McVeigh. The church also employed Kate Green as Treasurer in a part time role, and three other employees who cover part time administration, cleaning and buildings facilities manager.

The trustees have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in the communities local to the church fellowship.

A large amount of the work of the Church is carried out by individual members in their work and home situations, living out their Christian faith by word and deed. Much is done privately without recognition, and the hours and value of that time cannot be quantified.

Achievements and performance

During this last financial year, we saw our Sunday morning meetings continue to be well attended in person and as our live stream continues which is now an ongoing feature of a Sunday morning, we saw regular viewers able to join us, if not in person. We have continued to see an increase in attendance, of visitors being welcomed on a regular basis, and have been greatly encouraged with new families and individuals joining our fellowship.

The Gatehouse as an expression of New Life Church at the old Calvary Church building in central Tunbridge Wells, was subject to flooding in February 2021 and much of the building was damaged. During this year it has still been in the renovation stage, and an end date for this is looking likely for Spring 2024 when it can be used again.

Open Doors Network

Trustees' Report (continued)

Lunch & Chat takes place monthly where we see members of the church and community meet for lunch and Coffee and Chat happens weekly to encourage consistency and community. Numbers in both these settings have seen increase through the last year and provide a highlight of connection for many in their week.

Legacy Youth at New Life enjoyed bi-weekly gatherings and social events and has continued to see growth over this year. We have been able to welcome some new team leaders in the last year allowing us to serve the increasing youth work well. Legacy Youth attended Newday, a large-scale youth event to build on and further their faith, with thousands of young people gathering to worship and hear teaching and enjoyed camping together in Norwich Showground in August. This proved to be a very significant time for many of our young people.

Sozo (a ministry for restoring relationships with God) which mostly aim to serve people from outside the Church continues to be popular and effective bearing good fruit. It served mainly those outside of the church from other congregations around the UK where this ministry is known and has become popular and sought after. The team were able to go to a large-scale worship event called David's Tent during the summer which they have served at for many years now and have been able to minister to many people seeing amazing outcomes and evidence of God's freedom in many lives.

Within the children's work, we have seen a significant increase of children in the church on a Sunday morning who belong to a group called Explorers. Alongside Explorers we continue to run a creche on a Sunday morning catering for the under 4's in the church. During the year as part of the children's work, we have been able to put on a couple of larger scale events. A Light Party took place as an alternative Halloween gathering, which saw many from the community bring their children to, hearing the good news of Jesus being the light of the world. This took place in collaboration, and was hosted by, Christ Church, Southborough. We also ran a very successful Easter Holiday club following the success of last year, which took place over 3 mornings. This followed the theme of hope, peace and joy and looked at the Easter Story, and involved games, craft and teachings. There was approximately 50 children of primary school age who attended this and we hosted a BBQ for the families afterwards where parents could meet and see what they had done that week.

Life Groups now meet 3 weeks out of 4 for fellowship, bible study, and mutual encouragement. We have been able to place new members in these Life Groups and have seen growth here. We have also started a Life Group purely for new members and those who have come from our Alpha course which is a doorway to other groups.

We have started to hold in person prayer nights on the 4th week of the month which have favourably superseded the Zoom prayer and equipping nights which had showed numbers dropping.

E4T's (Triplets) have been ongoing and well received to encourage further growth in the area of discipleship. These more personal groups meet a minimum of once a month to help sharpen and encourage one another as disciples of Christ. It continues to be very encouraging as more triplets are formed.

During the last financial year, we ran 3 very successful alpha courses for all those wishing to explore the Christian faith. We had between 5-8 guests on each course. The Alpha prayer team continued to support each course with approximately 20 members praying on a weekly basis. We are aiming to run Alpha consistently 3 times per year and have already run a new course in the next financial year and another shortly.

We have been able to continue our early morning prayer meeting on zoom. We have an average of 10-12 joining together on a Tuesday, Wednesday and Thursday morning for 30 minutes of prayer at the start of the day. This alongside the prayer night and our regular (three times a year) week of prayer & fasting have been a significant source of encouragement this year. All of these will continue through the next financial year.

Open Doors Network

Trustees' Report (continued)

During this financial year David King has been able to travel on mission work through organisations such as The Lighthouse Community based in Eastern Europe amongst others. We have been able to maintain strong links with a number of these churches and we are thrilled to see David's involvement increase significantly, bringing encouragement and teaching to individuals, church plants and established church settings. We were also able to send teams on prayer and mission trips to churches in Poland and Albania, where our aim was to bless and encourage them as a team from New Life Church.

We have been able to send two church members on the Relational Mission (family of churches we are part of) leadership training programme. Alongside this we have been a 'regional hub' for the leadership training. This meant that on 4 Saturdays during the financial year we hosted the regional training in our Southborough building. Over the February half term weekend, we welcomed all 100 leadership training students to our building for 3 days of training and had a wonderful Sunday morning as they joined our regular morning service. This will be repeated once again in the next financial year.

We continued to hire of parts of the Church Centre to various outside groups which not only raised finance for the church but has led to greater community awareness and evangelistic opportunity.

There continues to be town-wide involvement within New Life Church in ministries such as Street Pastors and Debt Advice, alongside our relationship being built with Christ Church, Southborough through our Children's work in the aim to unite in the churches and surrounding community.

Financial review

The trustees are pleased to report a deficit for the year of £3,367 (2022- surplus of £29,052) on unrestricted funds including designated funds but before transfers. All of the church assets were employed in pursuing the charitable objects of the church. More detailed information is set out on the following pages.

It is the policy of the charity that unrestricted funds which have not been included as fixed assets should be maintained at a level equivalent to between three and six months' expenditure excluding depreciation. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Three months' general fund expenditure, excluding depreciation, amounted to approximately £69,000 and unrestricted reserves excluding designated funds held as current assets at the end of the year were £73,131.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established as a Charitable Incorporated Organisation ("CIO") on 2 March 2015

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, unless the charity trustees decide otherwise every trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees would be chosen from amongst Church members of integrity and leadership ability and who also share the same values and vision. On being appointed, new Trustees will work alongside existing Trustees to gain an understanding of the role that they have undertaken.

Open Doors Network

Trustees' Report (continued)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Richard Berkley
	Antony Darnell
	Kathryn Green
	David King
	Stephen McVeigh
	Victoria Ross
	Philip Watson
	Merja-Liisa Wickham
	Joseph Robinson (appointed 1 September 2023)

Elders are appointed by existing Elders. Four elders, David King (pastor), Steve McVeigh (pastor), Richard Berkley and Tony Darnell comprise the leadership team. The Leadership Team shares the responsibility for leadership and day-to-day management of the Church, and appoints and supports others in the leadership of discipleship groups, ministry teams, etc.

Open Doors Network operates as New Life Church and is associated with Relational Mission part of Newfrontiers and is a member of the Evangelical Alliance. It is also actively involved in the Tunbridge Wells Fellowship of Evangelicals and Churches Together for Tunbridge Wells. None of these bodies has any control over the operation of the Church or its financial affairs.

Reference and administrative information is provided on the page following the cover sheet.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 that the charity will continue in business.

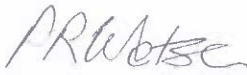
Open Doors Network

Trustees' Report (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 5/3/24 and signed on its behalf by:



Philip Watson
Trustee

Open Doors Network

Independent Examiner's Report to the trustees of Open Doors Network

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of Open Doors Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Open Doors Network's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since Open Doors Network's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Open Doors Network as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Open Doors Network

Independent Examiner's Report to the trustees of Open Doors Network (continued)

.....
Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
London
SE3 0RB

Date:.....

Open Doors Network

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations and legacies	3	271,315	22,627	293,942	244,903	20,099	265,002
Charitable activities	4	26,665	3,965	30,630	25,215	-	25,215
Investment income	5	885	-	885	46	-	46
Other income	6	-	-	-	52,539	-	52,539
Total income		298,865	26,592	325,457	322,703	20,099	342,802
Expenditure on:							
Charitable activities	7	(302,232)	(29,114)	(331,346)	(293,725)	(21,660)	(315,385)
Other expenditure	8	-	-	-	74	-	74
Total expenditure		(302,232)	(29,114)	(331,346)	(293,651)	(21,660)	(315,311)
Net (expenditure)/income		(3,367)	(2,522)	(5,889)	29,052	(1,561)	27,491
Gross transfers between funds		(2,998)	2,998	-	(3,000)	3,000	-
Net movement in funds		(6,365)	476	(5,889)	26,052	1,439	27,491
Reconciliation of funds							
Total funds brought forward		1,252,635	11,871	1,264,506	1,226,583	10,432	1,237,015
Total funds carried forward	20	1,246,270	12,347	1,258,617	1,252,635	11,871	1,264,506

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 12 to 22 form an integral part of these financial statements.

Open Doors Network

Statement of Financial Activities for the Year Ended 31 August 2023 (continued)

The funds breakdown for 2022 is shown in note 20.

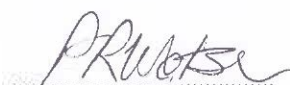
The notes on pages 12 to 22 form an integral part of these financial statements.
Page 10

Open Doors Network

(Registration number: 1160706)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,088,422	1,094,100
Current assets			
Debtors	16	17,849	14,821
Cash at bank and in hand		<u>157,827</u>	<u>158,785</u>
		175,676	173,606
Creditors: Amounts falling due within one year	17	<u>(5,481)</u>	<u>(3,200)</u>
Net current assets		<u>170,195</u>	<u>170,406</u>
Net assets		<u>1,258,617</u>	<u>1,264,506</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		12,347	11,871
Unrestricted income funds			
Unrestricted funds		<u>1,246,270</u>	<u>1,252,635</u>
Total funds	20	<u>1,258,617</u>	<u>1,264,506</u>

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on ~~5/3/24~~ and signed on their behalf by:



Philip Watson
Trustee

The notes on pages 12 to 22 form an integral part of these financial statements.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

The Old Ambulance Station
Speldhurst Road
Tunbridge Wells
T4 0JA

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Open Doors Network meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

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

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land & buildings	50 years (building only)
Fixtures & fittings	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

3 Income from donations and legacies

	Total 2023 £	Total 2022 £
Donations and legacies;		
Donations from individuals	248,556	221,088
Gift aid reclaimed	45,386	43,914
	293,942	265,002

4 Income from charitable activities

	Total 2023 £	Total 2022 £
Charitable activities and events	12,584	8,364
Rental income	18,046	16,851
	30,630	25,215

5 Investment income

	Total 2023 £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	885	46
	885	46

6 Other income

	Total 2023 £	Total 2022 £
Insurance claims	-	52,524
Other income	-	15
	-	52,539

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

7 Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
Staff training and conferences		4,820	2,849
Utilities and insurance		17,324	16,717
Repairs and renewals		45,091	55,549
Other church ministry and events		13,149	12,502
Depreciation		19,638	17,147
Visiting speakers		250	620
Youth and childrens activities		9,253	5,727
Evangelism and outreach		18,745	11,056
Other church costs		2,463	2,128
Pastoral and staff expenses		2,879	3,421
Grant funding of activities	10	37,463	34,579
Staff costs	12	127,430	119,135
Support costs	9	32,841	33,955
		331,346	315,385

8 Other expenditure

	Total 2023 £	Total 2022 £
(Profit)/loss on disposal of tangible fixed assets	-	(74)
	-	(74)

9 Analysis of governance and support costs

Support costs

	Total 2023 £	Total 2022 £
Staff costs	26,682	25,770
Office expenses	3,662	4,874
Independent examiner's fee	2,340	3,100
Bank charges	157	211
	32,841	33,955

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

10 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2023	2022	2023	2022
	£	£	£	£
Analysis				
Pioneer Mission	3,150	1,838	-	-
Relational Mission	4,500	6,375	-	-
People International	2,700	2,828	-	-
Mayenjane Trust	-	3,333	-	-
Pioneer 61	-	3,333	-	-
Fundcja Light House Community	9,186	3,996	-	-
Cornerstone City Church	3,062	-	-	-
Stewardship Services	1,163	-	-	-
Stepping Stone Charitable Trust	3,333	-	-	-
Reilly's	5,519	-	-	-
Revelation Church	1,350	-	-	-
Less than £1,000	280	2,062	-	-
Grants to individuals	-	-	3,221	10,814
	<u>34,243</u>	<u>23,765</u>	<u>3,221</u>	<u>10,814</u>

11 Trustees remuneration and expenses

In accordance with provisions in the governing document, during the year David King received remuneration for his pastoral services of £54,427 (2022: £50,938) and pension contributions of £5,443 (2022: £5,094).

Stephen McVeigh received remuneration for his pastoral services of £54,427 (2022: £50,938) and pension contributions of £5,443 (2022: £5,094).

Kathryn Green received remuneration for her administrative services of £6,113 (2022: £5,720) and pension contributions of £611 (2022: £572).

During the year six trustees incurred expenses totalling £11,371 (2022: £7,168) for travelling, subsistence, training and pastoral expenses which were all incurred in performance of duties as employees or volunteers for the charity and not as trustees.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	133,092	125,302
Social security costs	7,710	7,072
Pension costs	13,310	12,531
	<u>154,112</u>	<u>144,905</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Pastoral	2	2
Administrative	4	4
	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £139,155 (2022 - £130,392).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Pension and other schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £13,310 (2022: £12,531).

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2022	1,366,418	62,656	1,429,074
Additions	-	13,960	13,960
Disposals	-	(2,500)	(2,500)
At 31 August 2023	<u>1,366,418</u>	<u>74,116</u>	<u>1,440,534</u>
Depreciation			
At 1 September 2022	277,370	57,604	334,974
Charge for the year	13,664	5,974	19,638
Eliminated on disposals	-	(2,500)	(2,500)
At 31 August 2023	<u>291,034</u>	<u>61,078</u>	<u>352,112</u>
Net book value			
At 31 August 2023	<u>1,075,384</u>	<u>13,038</u>	<u>1,088,422</u>
At 31 August 2022	<u>1,089,048</u>	<u>5,052</u>	<u>1,094,100</u>

16 Debtors

	2023 £	2022 £
Prepayments	4,199	1,785
Other debtors	<u>13,650</u>	<u>13,036</u>
	<u>17,849</u>	<u>14,821</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	3,513	3,090
Deferred income	<u>1,968</u>	<u>110</u>
	<u>5,481</u>	<u>3,200</u>

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

18 Commitments

Operating lease commitments

The merged charity leases one property. No rental payments are due under the terms of the lease expiring on 22 June 2092. Maintenance and insurance costs remain the responsibility of the charity.

19 Related party transactions

During the year the charity made the following related party transactions:

(During the year donations of £86,347 (2022: £66,108) were received from trustees and related parties.)
At the balance sheet date the amount due was (2022 - £Nil).

20 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted funds	1,160,892	298,202	(264,516)	(38,506)	1,156,072
<i>Designated</i>					
Discretionary hardship fund	2,912	250	-	1,010	4,172
Repair fund	88,831	413	(37,716)	34,498	86,026
	91,743	663	(37,716)	35,508	90,198
Total unrestricted funds	1,252,635	298,865	(302,232)	(2,998)	1,246,270
Restricted funds					
Special collections and events	3,643	14,750	(17,806)	(2)	585
Timothy fund	4,111	-	-	-	4,111
Hardship fund	1,471	-	(643)	-	828
Mission fund	2,646	5,136	(8,959)	3,000	1,823
Reillys (via Stewardship)	-	1,706	(1,706)	-	-
Ministry gifts for members	-	5,000	-	-	5,000
	11,871	26,592	(29,114)	2,998	12,347
Total funds	1,264,506	325,457	(331,346)	-	1,258,617

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted funds	1,223,671	275,983	(241,762)	(97,000)	1,160,892
Designated					
Discretionary hardship fund	2,912	-	-	-	2,912
Repair fund	-	46,720	(51,889)	94,000	88,831
	2,912	46,720	(51,889)	94,000	91,743
Total unrestricted funds	1,226,583	322,703	(293,651)	(3,000)	1,252,635
Restricted funds					
Special collections and events	440	15,763	(12,650)	90	3,643
Timothy fund	4,761	-	(650)	-	4,111
Hardship fund	1,688	-	(217)	-	1,471
Mission fund	3,543	98	(3,905)	2,910	2,646
Reilly's fund	-	4,238	(4,238)	-	-
	10,432	20,099	(21,660)	3,000	11,871
Total funds	1,237,015	342,802	(315,311)	-	1,264,506

The specific purposes for which the funds are to be applied are as follows:

The hardship fund is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

The repair fund is maintained to hold monies set aside to help with future repairs to church property

Special collections and events - this relates to a variety of special collections taken by the church including money raised for the support of overseas workers and specific events run from time to time by the church.

Timothy fund - this is to finance the salary of trainee pastors.

Hardship fund - this is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

Mission fund - used to cover mission trips and support of others working in missions.

Building fund - this represents monies given for use in connection with the church building.

Reilly's fund - is for the support of church leaders in a church plant in Gdansk, Poland.

Open Doors Network

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

The £3,000 movement is money from our reserves over to our Mission Fund as one of our church leaders does a lot of mission work so we have a pot of money to allow him to travel, and budget a certain amount to transfer to cover this.

The transfer from the Unrestricted fund of £1,010 to the Designated Discretionary hardship fund making the total balance for this fund £4,172 at year end.

£2 was moved to the kids weekend unrestricted fund at the end of year to clear the balance as money was given specifically to be used for kids work and it meant the special offerings was cleared.

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 August 2023
	General	Designated		
	£	£		
Tangible fixed assets	1,088,422	-	-	1,088,422
Current assets	73,131	90,198	12,347	175,676
Current liabilities	(5,481)	-	-	(5,481)
Total net assets	1,156,072	90,198	12,347	1,258,617

	Unrestricted funds		Restricted funds	Total funds at 31 August 2022
	General	Designated		
	£	£		
Tangible fixed assets	1,094,100	-	-	1,094,100
Current assets	66,792	91,743	15,071	173,606
Current liabilities	-	-	(3,200)	(3,200)
Total net assets	1,160,892	91,743	11,871	1,264,506

OPEN DOORS NETWORK

England & Wales - Charity number 1160706

Accounts

Charity registration number 1160706

OPEN DOORS NETWORK
NEW LIFE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

**OPEN DOORS NETWORK
NEW LIFE CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Richard Berkley
Kathryn Green
David King
Stephen McVeigh
Victoria Ross
Philip Watson
Merja-Liisa Wickham
Antony Darnell

Charity number

1160706

Principal address

The Old Ambulance Station
Speldhurst Road
Tunbridge Wells
Kent
TN4 0JA

Independent examiner

Nigel Hewson FCA DChA
Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Bankers

Metro Bank PLC
One Southampton Row
London
WC1B 5HA

OPEN DOORS NETWORK NEW LIFE CHURCH CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 19

OPEN DOORS NETWORK NEW LIFE CHURCH TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and accounts for the year ended 31 August 2022. The charity operates a Christian Church under the name of New Life Church.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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 from 1 January 2019)

Objectives and activities

The objectives of the Charitable Incorporated Organisation are for the public benefit, to advance the Christian faith in accordance with the Ethos Statement of New Life Church in Tunbridge Wells and such other parts of the UK and the world as the charity trustees may from time to time decide. The ethos statement is to be found in the constitution of the CIO.

New Life Church exists to commit itself to promote the Gospel of Jesus Christ through members' individual lifestyle, through discipleship groups and through activities, much of them at the Church Centre. The activities include: - meeting in Life groups to share, pray and encourage one another; worshipping together and being taught from the Bible; sharing about Jesus with our colleagues, neighbours and friends; contributing financially to those in Christian ministry; taking part in various Church-based enterprises to draw in unchurched people to hear the Gospel; and in various ways serving those in need.

The Church operates primarily, but not exclusively, within the Tunbridge Wells and Tonbridge areas. During the report period, the Church employed two full-time pastors, David King and Steve McVeigh. The church also employed Kate Green as Treasurer in a part time role, and three other employees who cover part time administration, cleaning and buildings facilities manager.

The trustees have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in the communities local to the church fellowship.

A large amount of the work of the Church is carried out by individual members in their work and home situations, living out their Christian faith by word and deed. Much is done privately without recognition, and the hours and value of that time cannot be quantified.

Achievements and performance

This last financial year saw the church able to return to many of the freedoms since the Covid pandemic. Our Sunday morning meetings continued to be well attended in person and as our live stream continues which is now an ongoing feature of a Sunday morning, we saw regular viewers able to join us, if not in person. Since restrictions ended we have found many regular members come back in person, with an increasing number of visitors being welcomed on a regular basis. Through this time, we had seen several new families and individuals join our fellowship.

The Gatehouse as an expression of New Life Church at the old Calvary Church building in central Tunbridge Wells, was subject to flooding in February 2021 and much of the building was damaged. It is still in the renovation stage, and we hope it will be usable by the end of the next financial year.

Lunch & Chat had been able to restart, which now happens monthly rather than weekly, and a new expression of this in the form of Coffee and Chat was formed in its place weekly. We continue to see new people come in regularly from the community and from new members of our congregation.

New Life Youth was now able to meet in person and enjoyed bi-weekly gatherings and social events. They were able to attend Newday, a large scale youth event to build on and further their faith, with thousands of young people gathering to worship and hear teaching and enjoyed camping together in Norfolk Showground, Norwich.

OPEN DOORS NETWORK NEW LIFE CHURCH TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Sozo (a ministry for restoring relationships with God) which mostly aim to serve people from outside the Church, was able to start again face to face and continues to be popular and effective and continues to bear good fruit. It served mainly those outside of the church from other congregations around the UK and overseas where this ministry is known and has become popular and sought after. The team were able to go to a large scale worship event called David's Tent during the summer which they have served at for many years now, and have been able to minister to many people seeing amazing results and evidence of God's freedom in many lives.

Treasure Hunters is no longer functioning as a weekly kids group, but during this year they, with the church main children's work, have been able to put on a couple of larger scale events. A Light Party took place as an alternative Halloween gathering, which saw many from the community bring their children to and hear the good news of Jesus being the light of the world. They also ran a very successful Easter Holiday club which took place over 4 mornings, following the life of Jesus, and involved games, craft and teachings. There were approximately 50 children of primary school age who attended this and we hosted a BBQ for the families afterwards where parents could meet and see what they had done that week.

Life Groups continued to meet on a fortnightly basis and gradually opened up to face to face meetings over the year. for fellowship, bible study, and mutual encouragement. We have been able to place new members in these Life Groups and have seen a growth here. We have also started a Life Group purely for new members which is a doorway to other groups.

We have used the other fortnights in conjunction with Life Groups, to meet on Zoom as a whole church utilising this time for prayer and equipping with teaching from David and other leaders. This has seen steady numbers throughout.

E4T's (Triplets) have been ongoing and well received to encourage further growth in the area of discipleship. These more personal groups meet a minimum of once a month to help sharpen and encourage one another as disciples of Christ. It continues to be very encouraging as more triplets are formed.

During the last financial year, we ran 3 very successful Alpha courses for all those wishing to explore the Christian faith. We had between 5-8 guests on each course. The Alpha prayer team continued to support each course with approximately 20 members praying on a weekly basis. We are aiming to run Alpha consistently 3 times per year and have already started a new course in the next financial year which is going well.

Another positive outcome from the challenges of the pandemic was the start and continued growth of an early morning prayer meeting on zoom. We have an average of 8-10 joining together on a Tuesday, Wednesday and Thursday morning for 30 minutes of prayer at the start of the day. This alongside the monthly life group zoom prayer and our regular (three times a year) week of prayer & fasting have been a significant source of encouragement this year. All of these will continue through the next financial year.

During this financial year David King has been able to again travel as before on mission work through organisations such as The Lighthouse Community based in Eastern Europe amongst others. We have been able to maintain strong links with a number of these churches and we are thrilled to see David's involvement increase significantly, bringing encouragement and teaching to individuals, church plants and established church settings. Next financial year will see several groups going on mission trips to some of these churches as we aim to bless and encourage them as a team from New Life Church.

We have been able to send two church members on the Relational Mission (family of churches we are part of) leadership training programme. Alongside this we have been a 'regional hub' for the leadership training. This meant that on 4 Saturdays during the financial year we hosted the regional training in our Southborough building. Over the February half term weekend, we welcomed all 100 leadership training students to our building for 3 days of training and had a wonderful Sunday morning as they joined our regular morning service. This will be repeated once again in the next financial year.

We continued to hire of parts of the Church Centre to various different outside groups which not only raised finance for the church but has led to greater community awareness and evangelistic opportunity.

There continues to be town-wide involvement within New Life Church in ministries such as Street Pastors and Debt Advice. Next financial year we are looking to get more involved with Christ Church, Southborough particularly in the form of Children's work, so to unite in the churches and surrounding community.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Financial review

The trustees are pleased to report a surplus for the year of £29,052 (2021- £30,038) on unrestricted funds including designated funds but before transfers. All of the church assets were employed in pursuing the charitable objects of the church. More detailed information is set out on the following pages.

It is the policy of the charity that unrestricted funds which have not been included as fixed assets should be maintained at a level equivalent to between three and six months' expenditure excluding depreciation. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Three months' general fund expenditure, excluding depreciation, amounted to approximately £69,000 and unrestricted reserves excluding designated funds held as current assets at the end of the year were £66,792. While this is less than the policy, designated funds were £91,743 at the year end and the trustees are mindful that these could be drawn upon if necessary.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established as a Charitable Incorporated Organisation ("CIO") on 2 March 2015

The trustees who served during the year and up to the date of signature of the financial statements were:

Richard Berkley

Kathryn Green

David King

Stephen McVeigh

Victoria Ross

Philip Watson

Merja-Liisa Wickham

Antony Darnell

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, unless the charity trustees decide otherwise every trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees would be chosen from amongst Church members of integrity and leadership ability and who also share the same values and vision. On being appointed, new Trustees will work alongside existing Trustees to gain an understanding of the role that they have undertaken.

Elders are appointed by existing Elders. Four elders, David King (pastor), Steve McVeigh (pastor), Richard Berkley and Tony Darnell comprise the leadership team. The Leadership Team shares the responsibility for leadership and day-to-day management of the Church, and appoints and supports others in the leadership of discipleship groups, ministry teams, etc.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 AUGUST 2022***

Open Doors Network operates as New Life Church and is associated with Relational Mission part of Newfrontiers, and is a member of the Evangelical Alliance. It is also actively involved in the Tunbridge Wells Fellowship of Evangelicals and Churches Together for Tunbridge Wells. None of these bodies has any control over the operation of the Church or its financial affairs.

On 29 July 2021 New Life Church registered charity number 1022370 transferred its remaining assets, liabilities and activities to this charity under an agreement to merge. Details are set out in note 23 to the financial statements.

Reference and administrative information is provided on the page following the cover sheet.

The trustees' report was approved by the Board of Trustees.

Philip Watson
Trustee
Dated: 13 January 2023

OPEN DOORS NETWORK NEW LIFE CHURCH INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOORS NETWORK

I report to the trustees on my examination of the financial statements of Open Doors Network (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 23 January 2023

**OPEN DOORS NETWORK
NEW LIFE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022**

		Unrestricted funds Combined 2022 £	Restricted funds Combined 2022 £	Total Combined 2022 £	Unrestricted funds Combined 2021 £	Restricted funds Combined 2021 £	Total Combined 2021 £
	Notes						
Income from:							
Donations and legacies	3	244,903	20,099	265,002	221,115	15,455	236,570
Charitable activities	4	25,215	-	25,215	10,097	-	10,097
Investments	5	46	-	46	8	-	8
Other income	6	52,539	-	52,539	11,499	-	11,499
Total income		<u>322,703</u>	<u>20,099</u>	<u>342,802</u>	<u>242,719</u>	<u>15,455</u>	<u>258,174</u>
Expenditure on:							
Church activities	7	293,725	21,660	315,385	212,755	29,449	242,204
Other	12	(74)	-	(74)	(74)	-	(74)
Total resources expended		<u>293,651</u>	<u>21,660</u>	<u>315,311</u>	<u>212,681</u>	<u>29,449</u>	<u>242,130</u>
Net incoming/(outgoing) resources before transfers		29,052	(1,561)	27,491	30,038	(13,994)	16,044
Gross transfers between funds		(3,000)	3,000	-	(1,000)	1,000	-
Net income for the year/ Net movement in funds		<u>26,052</u>	<u>1,439</u>	<u>27,491</u>	<u>29,038</u>	<u>(12,994)</u>	<u>16,044</u>
Fund balances at 1 September 2021		<u>1,226,583</u>	<u>10,432</u>	<u>1,237,015</u>	<u>1,197,545</u>	<u>23,426</u>	<u>1,220,971</u>
Fund balances at 31 August 2022		<u><u>1,252,635</u></u>	<u><u>11,871</u></u>	<u><u>1,264,506</u></u>	<u><u>1,226,583</u></u>	<u><u>10,432</u></u>	<u><u>1,237,015</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
BALANCE SHEET
AS AT 31 AUGUST 2022**

	Notes	2022 Combined		2021 Combined	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,094,100		1,109,089
Current assets					
Debtors	15	14,821		10,243	
Cash at bank and in hand		158,785		120,888	
			173,606		131,131
Creditors: amounts falling due within one year	16	(3,200)		(3,205)	
Net current assets			170,406		127,926
Total assets less current liabilities			1,264,506		1,237,015
Income funds					
Restricted funds	18		11,871		10,432
<u>Unrestricted funds</u>					
Designated funds	19	91,743		2,912	
General unrestricted funds		1,160,892		1,223,671	
			1,252,635		1,226,583
			1,264,506		1,237,015

The financial statements were approved by the Trustees on 13 January 2023

Philip Watson
Trustee

OPEN DOORS NETWORK NEW LIFE CHURCH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Open Doors Network is a charitable incorporated organisation.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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 from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On 29 July 2021 New Life Church registered charity number 1022370 transferred its remaining assets, liabilities and activities to this charity. As permitted by the Charities SORP, this transfer has been accounted for as a merger with the assets and liabilities transferred at book value to this charity. Details are set out in note 23 to the financial statements.

1.2 Going concern

At the time of approving the accounts, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a further 12 months. This assessment has been made taking into account the impact of the Covid 19 pandemic and that assessment of the trustees is that the pandemic has not had a significant impact on finances and is unlikely to for the 12 months from signing the accounts. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the accounts, however, refer to the trustees' annual report for more information about their contribution.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation amounts are set aside into funds designated for the purpose.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Assets costing less than £400 are not capitalised but written off to expenses and included in repairs and renewals in the year of purchase. Those tangible fixed assets that were transferred in 2015 from New Life Church, Tunbridge Wells are included at market value on the date of transfer.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years buildings only
Fixtures, fittings & equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies (Continued)

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of any bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	203,971	17,117	221,088	196,102
Legacies receivable	-	-	-	2,000
Tax recoverable	40,932	2,982	43,914	38,468
	<u>244,903</u>	<u>20,099</u>	<u>265,002</u>	<u>236,570</u>
For the year ended 31 August 2021	<u>221,115</u>	<u>15,455</u>		<u>236,570</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

4 Charitable activities

	2022	2021
	£	£
Rental income	16,851	9,910
Charitable activities and events	8,364	187
	<u>25,215</u>	<u>10,097</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	46	8
	<u>46</u>	<u>8</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	15	-
UK Government Coronavirus Job Retention Scheme	-	3,499
Insurance claims	52,524	8,000
	<u>52,539</u>	<u>11,499</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

7 Church activities

	2022	2021
	£	£
Staff costs	119,135	114,733
Depreciation and impairment	17,147	17,000
Youth and childrens activities	5,727	326
Other church ministry and events	12,502	8,443
Evangelism and outreach	11,056	9,564
Visiting speakers	620	-
Staff training and conferences	2,849	2,031
Pastoral and staff expenses	3,421	735
Repairs and renewals	55,549	10,222
Utilities and insurance	16,717	12,555
Other church costs	2,128	1,990
	<u>246,851</u>	<u>177,599</u>
Grant funding of activities (see note 8)	34,579	31,417
Share of support costs (see note 9)	30,855	30,998
Share of governance costs (see note 9)	3,100	2,190
	<u>315,385</u>	<u>242,204</u>
Analysis by fund		
Unrestricted funds	293,725	
Restricted funds	21,660	
	<u>315,385</u>	
For the year ended 31 August 2021		
Unrestricted funds		212,755
Restricted funds		29,449
		<u>242,204</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

8 Grants payable

	2022	2021
	£	£
Grants to institutions:		
Pioneer Mission	1,838	-
Relational Mission	6,375	9,000
People International	2,828	2,700
Mayenjane Trust	3,333	1,000
Pioneer 61	3,333	-
Fundcja Light House Community	3,996	7,039
Wellspring Family Church	-	5,039
Less than £1,000	2,062	265
	<u>23,765</u>	<u>25,043</u>
Grants to individuals	10,814	6,374
	<u>34,579</u>	<u>31,417</u>

9 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Staff costs	25,770	-	25,770	26,404	Directly attributable
Office costs	4,874	-	4,874	4,460	Direct charges
Other support costs	211	-	211	134	Direct charges
Accountancy	-	3,100	3,100	2,190	Governance
	<u>30,855</u>	<u>3,100</u>	<u>33,955</u>	<u>33,188</u>	
Analysed between					
Charitable activities	<u>30,855</u>	<u>3,100</u>	<u>33,955</u>	<u>33,188</u>	

Governance costs includes amounts payable to the independent examiner of £1,400 (2021- £1,320) for independent examination fees and £850 (2021- £780) for other services plus an under provision of £850 (2021- £90).

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

10 Trustees

In accordance with provisions in the governing document, during the year David King received remuneration for his pastoral services of £50,938 (2021- £49,373) and pension contributions of £5,094 (2021- £4,937), Stephen McVeigh received remuneration for his pastoral services of £50,938 (2021- £48,498) and pension contributions of £5,094 (2021- £4,850) and Kathryn Green received remuneration for her administrative services of £5,720 (2021- £5,525) and pension contributions of £572 (2021- £533).

Corinne McVeigh, wife of Stephen McVeigh, received remuneration of £1,428 (2021- £4,212) and pension contributions of £143 (2021- £421).

During the year six trustees incurred expenses totalling £7,168 (2021- £1,714 four trustees) for travelling, subsistence, training and pastoral expenses which were all incurred in performance of duties as employees or volunteers for the charity and not as trustees.

11 Employees

Number of employees

The average monthly number headcount during the year was:

	2022	2021
	Number	Number
Pastoral	2	2
Administrative	4	4
	<u>6</u>	<u>6</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	125,302	121,875
Social security costs	7,072	7,075
Other pension costs	12,531	12,187
	<u>144,905</u>	<u>141,137</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Other

	Unrestricted	Unrestricted
	funds	funds
	2022	2021
Net (profit)loss on disposal of tangible fixed assets	(74)	(74)
	<u>(74)</u>	<u>(74)</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

13 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 September 2021	1,366,418	61,048	1,427,466
Additions	-	2,158	2,158
Disposals	-	(550)	(550)
	<u>1,366,418</u>	<u>62,656</u>	<u>1,429,074</u>
At 31 August 2022	1,366,418	62,656	1,429,074
Depreciation and impairment			
At 1 September 2021	263,706	54,671	318,377
Depreciation charged in the year	13,664	3,483	17,147
Eliminated in respect of disposals	-	(550)	(550)
	<u>277,370</u>	<u>57,604</u>	<u>334,974</u>
At 31 August 2022	277,370	57,604	334,974
Carrying amount			
At 31 August 2022	<u>1,089,048</u>	<u>5,052</u>	<u>1,094,100</u>
At 31 August 2021	<u>1,102,712</u>	<u>6,377</u>	<u>1,109,089</u>

14 Financial instruments

The church has no financial instruments measured at amortised cost. All financial instruments are included in current assets or liabilities and are measured at the cash or other consideration expected to be paid or received and have not been discounted.

15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	13,036	10,243
Prepayments and accrued income	1,785	-
	<u>14,821</u>	<u>10,243</u>

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	40
Other creditors	515	28
Accruals and deferred income	2,685	3,137
	<u>3,200</u>	<u>3,205</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £12,531 (2021-£12,187)

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 August 2022 £
	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	
Special collections and events	283	13,825	(13,668)	-	440	15,763	(12,650)	90	3,643
Timothy fund	5,511	-	(750)	-	4,761	-	(650)	-	4,111
Hardship fund	2,188	-	(500)	-	1,688	-	(217)	-	1,471
Mission fund	3,881	162	(1,500)	1,000	3,543	98	(3,905)	2,910	2,646
Building fund	11,563	-	(11,563)	-	-	-	-	-	-
Reilly's fund	-	1,468	(1,468)	-	-	4,238	(4,238)	-	-
	<u>23,426</u>	<u>15,455</u>	<u>(29,449)</u>	<u>1,000</u>	<u>10,432</u>	<u>20,099</u>	<u>(21,660)</u>	<u>3,000</u>	<u>11,871</u>

Special collections and events - this relates to a variety of special collections taken by the church including money raised for the support of overseas workers and specific events run from time to time by the church.

Timothy fund - this is to finance the salary of trainee pastors.

Hardship fund - this is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

Mission fund - used to cover mission trips and support of others working in missions.

Building fund - this represents monies given for use in connection with the church building.

Reilly's fund - is for the support of church leaders in a church plant in Gdansk, Poland.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 September 2020	Incoming resources	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£
Discretionary hardship fund	2,912	-	2,912	-	-	-	2,912
Repair fund	-	-	-	46,720	(51,889)	94,000	88,831
	<u>2,912</u>	<u>-</u>	<u>2,912</u>	<u>46,720</u>	<u>(51,889)</u>	<u>94,000</u>	<u>91,743</u>

The hardship fund is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

The repair fund is maintained to hold monies set aside to help with future repairs to church property.

20 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:						
Tangible assets	1,094,100	-	1,094,100	1,109,089	-	1,109,089
Current assets/(liabilities)	158,535	11,871	170,406	117,494	10,432	127,926
	<u>1,252,635</u>	<u>11,871</u>	<u>1,264,506</u>	<u>1,226,583</u>	<u>10,432</u>	<u>1,237,015</u>

21 Operating lease commitments

Lessee

The merged charity leases one property. No rental payments are due under the terms of the lease expiring on 22 June 2092. Maintenance and insurance costs remain the responsibility of the charity.

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel who are also trustees is as follows.

	2022	2021
	£	£
Aggregate compensation	<u>130,392</u>	<u>124,811</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

22 Related party transactions

(Continued)

Transactions with related parties

During the year donations of £66,108 (2021- £63,833) were received from trustees and related parties.

23 Merger information

On 29 July 2021 New Life Church registered charity number 1022370 transferred its remaining assets, liabilities and activities to this charity under an agreement to merge.

The principal components of the Statement of Financial Activities for the previous reporting year are set out below.

	Open Doors Network (pre merger) £	New Life Church (pre merger) £	Open Doors Network (combined post merger) £	Combined 2021 £
Total income	236,519	-	21,655	258,174
Total expenditure	(207,293)	(12,525)	(22,386)	(242,204)
Net income/(expenditure)	29,226	(12,525)	(731)	15,970
Other gains/(losses)	74	-	-	74
Net movement in funds	29,300	(12,525)	(731)	16,044

The net assets at the merger date of 29 July 2021 were as follows.

	Open Doors Network £	New Life Church £	Combined £
Net assets	133,895	1,103,851	1,237,746
Represented by:			
Unrestricted funds	123,614	1,103,851	1,227,465
Restricted funds	10,281	-	10,281
Total funds	133,895	1,103,851	1,237,746

OPEN DOORS NETWORK

England & Wales - Charity number 1160706

Accounts

Charity Registration No. 1160706

**OPEN DOORS NETWORK
NEW LIFE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

**OPEN DOORS NETWORK
NEW LIFE CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Richard Berkley Kathryn Green David King Stephen McVeigh Victoria Ross Philip Watson Merja-Liisa Wickham Antony Darnell
Charity number	1160706
Principal address	The Old Ambulance Station Speldhurst Road Tunbridge Wells Kent TN4 0JA
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT
Bankers	Metro Bank PLC One Southampton Row London WC1B 5HA

OPEN DOORS NETWORK NEW LIFE CHURCH CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 20

OPEN DOORS NETWORK NEW LIFE CHURCH TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and accounts for the year ended 31 August 2021. The charity operates a Christian Church under the name of New Life Church.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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 from 1 January 2019)

Objectives and activities

The objectives of the CIO are for the public benefit, to advance the Christian faith in accordance with the Ethos Statement of New Life Church in Tunbridge Wells and such other parts of the UK and the world as the charity trustees may from time to time decide. The ethos statement is to be found in the constitution of the CIO.

New Life Church exists to commit itself to serve the Gospel of Jesus Christ through members' individual lifestyle, through discipleship groups and through activities, much of them at the Church Centre. The activities include: - meeting in Life groups to share, pray and encourage one another; worshipping together and being taught from the Bible; sharing about Jesus with our colleagues, neighbours and friends; contributing financially to those in Christian ministry; taking part in various Church-based enterprises to draw in unchurched people to hear the Gospel; and in various ways serving those in need.

The Church operates primarily, but not exclusively, within the Tunbridge Wells and Tonbridge areas. During the report period, the Church employed two full-time pastors, David King and Steve McVeigh. The church also employed Kate Green as Treasurer in a part time role, and three other employees who cover part time administration, cleaning and buildings facilities manager.

The trustees have determined to keep the activities undertaken under review in considering the Charity Commission's guidance on public benefit, and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives and is committed to ensuring that these activities are open to all in the communities local to the church fellowship.

A large amount of the work of the Church is carried out by individual members in their work and home situations, living out their Christian faith by word and deed. Much is done privately without recognition, and the hours and value of that time cannot be quantified.

Achievements and performance

This last financial year has seen the church having to work very differently as we have found our new way through the Covid pandemic. Our Sunday morning meetings continued to be well attended either in person when restrictions allowed or on live stream which is now an ongoing feature of a Sunday morning. Since restrictions ended we have found many regular members come back in person, with an increasing number of visitors being welcomed on a regular basis. Through this time, we had seen several new families and individuals join our fellowship.

The Gatehouse as an expression of New Life Church at the old Calvary Church building in central Tunbridge Wells, was subject to flooding in February and much of the building was damaged. It was intended to be used as a Relational Mission leadership conference venue this year but due to the repairs which are still ongoing this has been moved to the main church centre in Southborough. We hope to be able to offer the Gatehouse venue once the repairs have been completed.

OPEN DOORS NETWORK
NEW LIFE CHURCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Lunch & Chat continued to be on hold for most of the year due to restrictions. The team have continued to meet online and pray over the year, with team social events where possible to keep them connected. Before the summer break a socially distanced coffee & chat event took place in the church centre to which a good number of lunch & chat regulars attended along with some new guests. In this next financial year when restrictions are lifted, the team which are now more limited, are looking at what will work going forwards in order to serve the community it once did pre pandemic.

New Life Youth and Sozo (a ministry for restoring relationships with God) which mostly aim to serve people from outside the Church, continued to provide an online group for their respective ministries. These have both been effective and popular throughout the changes and continue to bear good fruit. New Life Youth were able to hold a number of in person events towards the end of the financial year which was warmly received by all.

Treasure Hunters is a Friday night bible-based Kids Club open for any primary school aged children to attend during term time. This year saw the group open up on Zoom fortnightly, and when restrictions ended, they were able to meet in person 2 times, and have seen a growth in attendance from those outside the church. Next year they will be putting more effort into larger events running termly and face to face.

Life Groups continued to meet on a fortnightly basis on Zoom during the year for fellowship, bible study, and mutual encouragement. From the very start of the national lockdown in March 2020 we put an incredibly high emphasis on connecting as many as would be willing to a life group to ensure pastoral support and connection during such challenging times. The groups began to meet weekly using the Zoom video conferencing facility and we have continued to see incredible growth in this area.

We have used the other fortnights in conjunction with Life Group meetings, so meet on Zoom as a whole church utilising this time for prayer and equipping with teaching from David and other leaders. This has seen good numbers involved and a sense of togetherness despite not meeting face to face.

E4T's (Triplets) have been ongoing and well received to encourage further growth in the area of discipleship. These more personal groups meet a minimum of once a month to help sharpen and encourage one another as disciples of Christ. It continues to be very encouraging as more triplets are formed. Again, the triplets have continued to meet online as Covid-19 restrictions made it impossible to meet in person.

In contrast GO Groups are formed by church members with the aim of connecting with those outside of church activity. These can be in spiritual areas such as healing, prophecy and teaching as well as activities such as walking where opportunity exists to share the Christian message. This has been a tricky year for these groups, and we are prayerfully considering how we best shape this area going forward.

During the last financial year, we ran 3 very successful alpha courses for all those wishing to explore the Christian faith. We had between 5-8 guests on each course. We also saw the successful launch of alpha plus which is a follow on group to the alpha course. A good number of guests from alpha attend alpha plus. The Alpha prayer team continued to support each course with approximately 20 members praying on a weekly basis. We were not able to run a Recovery course this year. We hope to run Alpha and Recovery again in the new financial year.

Another positive outcome from the challenges of the pandemic was the start and continued growth of an early morning prayer meeting on zoom. We have an average of 10-12 joining together on a Tuesday, Wednesday and Thursday morning for 30 minutes of prayer at the start of the day. This alongside the monthly life group zoom prayer and our regular (three times a year) week of prayer & fasting have been a significant source of encouragement this year. All of these will continue through the next financial year.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

During this financial year David King has been unable to travel as before on mission work through organisations such as The Lighthouse Community based in Eastern Europe amongst others. Thankfully, through the wonders of technology, we have been able to maintain strong links with a number of these churches and we are thrilled to see David's involvement increase significantly even through the ongoing pandemic restrictions, bringing encouragement and teaching to individuals, church plants and established church settings

We continued where possible to hire of parts of the Church Centre to various different outside groups when lockdown was not in place, which not only raised finance for the church but has led to greater community awareness and evangelistic opportunity.

There continues to be enthusiastic involvement and participation by a number of Church members in the town-wide activities such as the Street Pastors, Prayer Pastors, Good Neighbours and Debt Advice.

Financial review

The trustees are pleased to report a surplus for the year of £30,038 (2020- £22,373) on unrestricted funds including designated funds but before transfers. All of the church assets were employed in pursuing the charitable objects of the church. More detailed information is set out on the following pages.

It is the policy of the charity that unrestricted funds which have not been included as fixed assets should be maintained at a level equivalent to between three and six months' expenditure excluding depreciation. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Three months' general fund expenditure, excluding depreciation, amounted to approximately £52,000 and unrestricted reserves excluding designated funds held as current assets at the end of the year were £114,582.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

While rental income and income from certain face to face activities has reduced since the pandemic, we are so grateful that we have continued to know God's provision through the steady giving of church members. This together with some income received under the UK Government Job Retention Scheme, an insurance claim for loss of rental income and reduced costs has resulted in continued healthy unrestricted funds at the year end. The trustees continue to closely monitor finances regularly and are confident that, with the ongoing support of church members, the church's work can continue for the foreseeable future.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Structure, governance and management

The charity was established as a Charitable Incorporated Organisation ("CIO") on 2 March 2015

The trustees who served during the year and up to the date of signature of the financial statements were:

Richard Berkley
Kathryn Green
David King
Stephen McVeigh
Victoria Ross
Philip Watson
Merja-Liisa Wickham
Antony Darnell

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Apart from the first charity trustees, unless the charity trustees decide otherwise every trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity trustees. New Trustees would be chosen from amongst Church members of integrity and leadership ability and who also share the same values and vision. On being appointed, new Trustees will work alongside existing Trustees to gain an understanding of the role that they have undertaken.

Elders are appointed by existing Elders. Four elders, David King (pastor), Steve McVeigh (pastor), Richard Berkley and Tony Darnell comprise the leadership team. The Leadership Team shares the responsibility for leadership and day-to-day management of the Church, and appoints and supports others in the leadership of discipleship groups, ministry teams, etc.

Open Doors Network operates as New Life Church and is associated with Relational Mission part of Newfrontiers, and is a member of the Evangelical Alliance. It is also actively involved in the Tunbridge Wells Fellowship of Evangelicals and Churches Together for Tunbridge Wells. None of these bodies has any control over the operation of the Church or its financial affairs.

On 29 July 2021 New Life Church registered charity number 1022370 transferred its remaining assets, liabilities and activities to this charity under an agreement to merge. Details are set out in note 23 to the financial statements.

Reference and administrative information is provided on the page following the cover sheet.

The trustees' report was approved by the Board of Trustees.

Philip Watson
Trustee
Dated: 21 January 2022

OPEN DOORS NETWORK NEW LIFE CHURCH INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOORS NETWORK

I report to the trustees on my examination of the financial statements of Open Doors Network (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 5 February 2022

**OPEN DOORS NETWORK
NEW LIFE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021**

		Unrestricted funds Combined 2021 £	Restricted funds Combined 2021 £	Total Combined 2021 £	Unrestricted funds Combined 2020 £	Restricted funds Combined 2020 £	Total Combined 2020 £
Income from:							
Donations and legacies	3	221,115	15,455	236,570	234,944	17,487	252,431
Charitable activities	4	10,097	-	10,097	21,440	1,067	22,507
Investments	5	8	-	8	319	-	319
Other income	6	11,499	-	11,499	3,894	-	3,894
Total income		<u>242,719</u>	<u>15,455</u>	<u>258,174</u>	<u>260,597</u>	<u>18,554</u>	<u>279,151</u>
Expenditure on:							
Church activities	7	212,755	29,449	242,204	238,244	33,668	271,912
Other	12	(74)	-	(74)	(20)	-	(20)
Total resources expended		<u>212,681</u>	<u>29,449</u>	<u>242,130</u>	<u>238,224</u>	<u>33,668</u>	<u>271,892</u>
Net incoming/ (outgoing) resources before transfers		30,038	(13,994)	16,044	22,373	(15,114)	7,259
Gross transfers between funds		(1,000)	1,000	-	(1,000)	1,000	-
Net income/(expenditure) for the year/ Net movement in funds		<u>29,038</u>	<u>(12,994)</u>	<u>16,044</u>	<u>21,373</u>	<u>(14,114)</u>	<u>7,259</u>
Fund balances at 1 September 2020		<u>1,197,545</u>	<u>23,426</u>	<u>1,220,971</u>	<u>1,176,172</u>	<u>37,540</u>	<u>1,213,712</u>
Fund balances at 31 August 2021		<u><u>1,226,583</u></u>	<u><u>10,432</u></u>	<u><u>1,237,015</u></u>	<u><u>1,197,545</u></u>	<u><u>23,426</u></u>	<u><u>1,220,971</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
BALANCE SHEET
AS AT 31 AUGUST 2021**

	Notes	2021 Combined		2020 Combined	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,109,089		1,120,133
Current assets					
Debtors	15	10,243		12,774	
Cash at bank and in hand		120,888		90,619	
			131,131		103,393
Creditors: amounts falling due within one year	16	(3,205)		(2,555)	
Net current assets			127,926		100,838
Total assets less current liabilities			1,237,015		1,220,971
Income funds					
Restricted funds	18		10,432		23,426
<u>Unrestricted funds</u>					
Designated funds	19	2,912		2,912	
General unrestricted funds		1,223,671		1,194,633	
			1,226,583		1,197,545
			1,237,015		1,220,971

The financial statements were approved by the Trustees on 21 January 2022

Philip Watson
Trustee

OPEN DOORS NETWORK NEW LIFE CHURCH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

Open Doors Network is a charitable incorporated organisation.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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 from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On 29 July 2021 New Life Church registered charity number 1022370 transferred its remaining assets, liabilities and activities to this charity. As permitted by the Charities SORP, this transfer has been accounted for as a merger with the assets and liabilities transferred at book value to this charity. Details are set out in note 23 to the financial statements.

1.2 Going concern

At the time of approving the accounts, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a further 12 months. This assessment has been made taking into account the impact of the Covid 19 pandemic and that assessment of the trustees is that the pandemic has not had a significant impact on finances and is unlikely to for the 12 months from signing the accounts. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the accounts, however, refer to the trustees' annual report for more information about their contribution.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation amounts are set aside into funds designated for the purpose.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Assets costing less than £400 are not capitalised but written off to expenses and included in repairs and renewals in the year of purchase. Those tangible fixed assets that were transferred in 2015 from New Life Church, Tunbridge Wells are included at market value on the date of transfer.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years buildings only
Fixtures, fittings & equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

1 Accounting policies (Continued)

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of any bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	183,410	12,692	196,102	205,043
Legacies receivable	1,000	1,000	2,000	5,000
Donated goods and services	-	-	-	450
Tax recoverable	36,705	1,763	38,468	41,938
	<u>221,115</u>	<u>15,455</u>	<u>236,570</u>	<u>252,431</u>
For the year ended 31 August 2020	<u>234,944</u>	<u>17,487</u>		<u>252,431</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

4 Charitable activities

	2021	2020
	£	£
Rental income	9,910	11,946
Charitable activities and events	187	10,561
	<u>10,097</u>	<u>22,507</u>
	<u><u>10,097</u></u>	<u><u>22,507</u></u>
Analysis by fund		
Unrestricted funds	10,097	21,440
Restricted funds	-	1,067
	<u><u>-</u></u>	<u><u>1,067</u></u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	8	319
	<u>8</u>	<u>319</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
UK Government Coronavirus Job Retention Scheme	3,499	3,894
Insurance Claim	8,000	-
	<u>11,499</u>	<u>3,894</u>
	<u><u>11,499</u></u>	<u><u>3,894</u></u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

7 Church activities

	2021	2020
	£	£
Staff costs	114,733	109,740
Depreciation and impairment	17,000	15,511
Youth and childrens activities	326	402
Other church ministry and events	8,443	19,356
Evangelism and outreach	9,564	10,642
Visiting speakers	-	1,490
Staff training and conferences	2,031	2,616
Pastoral and staff expenses	735	2,551
Repairs and renewals	10,222	29,338
Utilities and insurance	12,555	13,392
Other church costs	1,990	2,182
	<u>177,599</u>	<u>207,220</u>
Grant funding of activities (see note 8)	31,417	32,722
Share of support costs (see note 9)	30,998	29,870
Share of governance costs (see note 9)	2,190	2,100
	<u>242,204</u>	<u>271,912</u>
Analysis by fund		
Unrestricted funds	212,755	
Restricted funds	29,449	
	<u>242,204</u>	
For the year ended 31 August 2020		
Unrestricted funds		238,244
Restricted funds		33,668
		<u>271,912</u>

OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

8 Grants payable

	2021	2020
	£	£
Grants to institutions:		
Relational Mission	9,000	16,962
People International	2,700	2,700
Mayenjane Trust	1,000	80
Light Church, Nasiq, India	-	8,137
Fundacja Light House Community	7,039	1,500
Wellspring Family Church	5,039	-
Less than £1,000	265	915
	<u>25,043</u>	<u>30,294</u>
Grants to individuals	6,374	2,428
	<u>31,417</u>	<u>32,722</u>

9 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Staff costs	26,404	-	26,404	25,475	Directly attributable
Office costs	4,460	-	4,460	4,218	Direct charges
Other support costs	134	-	134	177	Direct charges
Accountancy	-	2,190	2,190	2,100	Governance
	<u>30,998</u>	<u>2,190</u>	<u>33,188</u>	<u>31,970</u>	
Analysed between					
Charitable activities	<u>30,998</u>	<u>2,190</u>	<u>33,188</u>	<u>31,970</u>	

Governance costs includes amounts payable to the independent examiner of £1,320 (2020- £1,320) for independent examination fees and £780 (2020- £780) for other services plus an under provision of £90 (2020- £nil).

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

10 Trustees

In accordance with provisions in the governing document, during the year David King received remuneration for his pastoral services of £49,373 (2020- £48,094) and pension contributions of £4,937 (2020- £4,809), Stephen McVeigh received remuneration for his pastoral services of £48,498 (2020- £45,719) and pension contributions of £4,850 (2020- £4,572) and Kathryn Green received remuneration for her administrative services of £5,525 (2020- £5,333) and pension contributions of £553 (2020- £533).

Corinne McVeigh, wife of Stephen McVeigh, received remuneration of £4,212 (2020- £4,039) and pension contributions of £421 (2020- £404).

During the year four trustees incurred expenses totalling £1,714 (2020- £5,139 five trustees) for travelling, subsistence, training and pastoral expenses which were all incurred in performance of duties as employees or volunteers for the charity and not as trustees.

11 Employees

Number of employees

The average monthly number headcount during the year was:

	2021	2020
	Number	Number
Pastoral	2	2
Administrative	4	4
	<u>6</u>	<u>6</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	121,875	116,971
Social security costs	7,075	6,547
Other pension costs	12,187	11,697
	<u>141,137</u>	<u>135,215</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Other

	Unrestricted funds	Unrestricted funds
	2021	2020
Net (profit)loss on disposal of tangible fixed assets	(74)	(20)
	<u>(74)</u>	<u>(20)</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

13 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 September 2020	1,366,418	55,507	1,421,925
Additions	-	5,956	5,956
Disposals	-	(415)	(415)
	<u>1,366,418</u>	<u>61,048</u>	<u>1,427,466</u>
At 31 August 2021	1,366,418	61,048	1,427,466
	<u>1,366,418</u>	<u>61,048</u>	<u>1,427,466</u>
Depreciation and impairment			
At 1 September 2020	250,042	51,750	301,792
Depreciation charged in the year	13,664	3,336	17,000
Eliminated in respect of disposals	-	(415)	(415)
	<u>250,042</u>	<u>51,750</u>	<u>301,792</u>
At 31 August 2021	263,706	54,671	318,377
	<u>263,706</u>	<u>54,671</u>	<u>318,377</u>
Carrying amount			
At 31 August 2021	1,102,712	6,377	1,109,089
	<u>1,102,712</u>	<u>6,377</u>	<u>1,109,089</u>
At 31 August 2020	1,116,376	3,757	1,120,133
	<u>1,116,376</u>	<u>3,757</u>	<u>1,120,133</u>

14 Financial instruments

The church has no financial instruments measured at amortised cost. All financial instruments are included in current assets or liabilities and are measured at the cash or other consideration expected to be paid or received and have not been discounted.

15 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	10,243	12,774
	<u>10,243</u>	<u>12,774</u>

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	40	-
Other creditors	28	-
Accruals and deferred income	3,137	2,555
	<u>3,205</u>	<u>2,555</u>

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £12,187 (2020- £11,705)

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 August 2021 £
	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	
Special collections and events	83	17,207	(17,007)	-	283	13,825	(13,668)	-	440
Timothy fund	5,874	-	(363)	-	5,511	-	(750)	-	4,761
Hardship fund	2,088	100	-	-	2,188	-	(500)	-	1,688
Mission fund	3,618	1,248	(1,985)	1,000	3,881	162	(1,500)	1,000	3,543
Building fund	25,877	-	(14,314)	-	11,563	-	(11,563)	-	-
Reilly's fund	-	-	-	-	-	1,468	(1,468)	-	-
	<u>37,540</u>	<u>18,555</u>	<u>(33,669)</u>	<u>1,000</u>	<u>23,426</u>	<u>15,455</u>	<u>(29,449)</u>	<u>1,000</u>	<u>10,432</u>

Special collections and events - this relates to a variety of special collections taken by the church including money raised for the support of overseas workers and specific events run from time to time by the church.

Timothy fund - this is to finance the salary of trainee pastors.

Hardship fund - this is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

Mission fund - used to cover mission trips and support of others working in missions.

Building fund - this represents monies given for use in connection with the church building.

Reilly's fund - is for the support of church leaders in a church plant in Gdansk, Poland.

OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2019	Resources expended	Transfers	Balance at 1 September 2020	Movement in funds Incoming resources	Balance at 31 August 2021
	£	£	£	£	£	£
Discretionary hardship fund	1,612	-	1,300	2,912	-	2,912
Repairs fund	8,500	(8,500)	-	-	-	-
	<u>10,112</u>	<u>(8,500)</u>	<u>1,300</u>	<u>2,912</u>	<u>-</u>	<u>2,912</u>

The hardship fund is maintained to assist persons known to the church who have financial difficulties and grants are made at the discretion of the trustees.

The repair fund is maintained to hold monies set aside to help with future repairs to church property.

20 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:						
Tangible assets	1,109,089	-	1,109,089	1,108,570	11,563	1,120,133
Current assets/ (liabilities)	117,494	10,432	127,926	88,975	11,863	100,838
	<u>1,226,583</u>	<u>10,432</u>	<u>1,237,015</u>	<u>1,197,545</u>	<u>23,426</u>	<u>1,220,971</u>

21 Operating lease commitments

Lessee

The merged charity leases one property. No rental payments are due under the terms of the lease expiring on 22 June 2092. Maintenance and insurance costs remain the responsibility of the charity.

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel who are also trustees is as follows.

	2021	2020
	£	£
Aggregate compensation	124,811	119,606

Transactions with related parties

During the year donations of £63,833 (2020- £64,459) were received from trustees and related parties.

23 Merger information

On 29 July 2021 New Life Church registered charity number 1022370 transferred its remaining assets, liabilities and activities to this charity under an agreement to merge.

The principal components of the Statement of Financial Activities for the current reporting year are set out below.

	Open Doors Network (pre merger)	New Life Church (pre merger)	Open Doors Network (combined post merger)	Combined 2021
	£	£	£	£
Total income	236,519	-	21,655	258,174
Total expenditure	(207,293)	(12,525)	(22,386)	(242,204)
Net income/(expenditure)	29,226	(12,525)	(731)	15,970
Other gains/(losses)	74	-	-	74
Net movement in funds	29,300	(12,525)	(731)	16,044

**OPEN DOORS NETWORK
NEW LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

23 Merger information

(Continued)

The principal components of the Statement of Financial Activities for the previous reporting year are set out below.

	Open Doors Network £	New Life Church £	Combined 2020 £
Total income	279,151	-	279,151
Total expenditure	(258,248)	(13,664)	(271,912)
Net income/(expenditure)	20,903	(13,664)	7,239
Other gains/(losses)	20	-	20
Net movement in funds	20,923	(13,664)	7,259
Total funds brought forward	83,672	1,130,040	1,213,712
Total funds carried forward	104,595	1,116,376	1,220,971

The net assets at the merger date of 29 July 2021 were as follows.

	Open Doors Network £	New Life Church £	Combined £
Net assets	133,895	1,103,851	1,237,746
Represented by:			
Unrestricted funds	123,614	1,103,851	1,227,465
Restricted funds	10,281	-	10,281
Total funds	133,895	1,103,851	1,237,746